Office Hour May 5, 2022

ESSER Application Coordinators and Business Managers

Today's topics include: Background information, application orientation, invoicing and reimbursement, good practices along with definitions and distinctions

Contents

1. I have an invoice that I need to make an adjustment to for ESSER II. How do I find out who to contact regarding that?

Please reach out to Maisha Asha at Maisha.asha@maine.gov, who manages invoicing and Karen Kusiak at karen.kusiak@maine.gov who is the program coordinator for ESSER II.

2. Who do I reach out to if I have been asked re-code ARP supplies with a unit value of $800 each to equipment?

Please reach out to Maisha Asha at Maisha.asha@maine.gov to request an opportunity to journal and re-code items. If the district already has an established policy regarding supplies and equipment in place, please follow that policy. The Office of Federal Emergency Relief Program invoice reviewers may contact you for a confirmation that such a policy exists, or if needed, may recommend an SAU re-code the expense.

3. Who do we reach out to if invoices are taking longer than 30 days to be approved, making it difficult to submit invoices on a monthly basis?

If the SAU has any reimbursement related question please reach out to our fiscal coordinator Maisha Asha at Maisha.asha@maine.gov. This past winter and early spring the Office of Federal Emergency Relief Programs was short-staffed and the process of reviewing and responding to invoices took longer than we would have liked. During the office hour on May 5, the Office of Federal Emergency Relief Programs introduced two new teammates: one full-time management analyst completing orientation and training, and one contracted temporary teammate who reviewed and processed CRF invoices last year. The Office anticipates that the pace of reviews will pick up. Please note that invoice requests with summaries of totals and invoices list that map or annotate expenditures will also help process invoices more quickly and effectively.

4. What if a non-public school does not have cash flow for reimbursement process for large projects?

The non-public schools are served through equitable services in CARES and through the Emergency Assistance for Non-Public Schools (EANS) in CRRSA and ARP. Due to the nature of both of these programs and the Laws, please reach out to Shelly Chasse-Johndro at shelly.chassejohndro@maine.gov or Kevin Harrington at kevin.harrington@maine.gov.

5. With the slowness of invoices being processed we won't be able to request in current fiscal years if doing a month at a time as I have not found I can submit more than one invoice at once.

Yes, that is correct. The Federal Grant Reimbursement System allows for one invoice submission at a time for each funding source. Please understand that currently the invoice queue is longer than usual but the Office of Federal Emergency Relief Programs is working diligently to respond to all the reimbursement requests as soon as possible. Thank you for your understanding and patience.

6. When do we submit for reimbursement on a deposit as many vendors require deposits give the long length of lead time in obtaining equipment and materials? It may take numerous months before the project is completed.

The good and/or service must be received or render before a reimbursement request can be made. If the SAU finds itself in this type of situation, please reach out to the Office of Federal Emergency Relief Programs to discuss the potential of establishing stages or phases of a larger project. Documentation for each stage/phases, ie. planning stage, can then be provided showing that the good and/or service has been completed.

7. We have been told, on several occasions, that we cannot put iPads, Laptops, etc. into a 7000 account code. They should be coded to 6150.

Follow the guidelines of SAU's accountant and procedures approved by the SAU's Superintendent and School Board.

8. Would a portable classroom be purchased services or equipment?

This depends on how the district purchased the portables. 1) If the district is leasing the portables, then the portables would be budgeted as "purchased services" and although you wouldn't have to "inventory" them as equipment you would need to denote ("tag") them as being funded with ESSER funding. 2) If the district is purchasing them outright and the district will own the portables, then it will depend on how the portables were procured. If the district purchased them from a vendor that included all of the costs as one lump sum (delivery, item, and installation) then it would be budgeted as purchased services. If the district purchased the portables separately from the installation (used one vendor for the purchase of the portables and another vendor to install them; maybe an electrician to run the wiring, etc.) then it could be budgeted as equipment (actual portables) and purchased services (actual installation). If the portables are budgeted as "purchased services", you will need to denote ("tag") them as being funded with ESSER funding as technically these portables are federal government property because they were purchased with federal funds. Keep in mind that Uniform Guidance and EDGAR requirements are minimum requirements, the district still needs to follow any local policies regarding equipment, purchased services, and real property. It is always recommended that your district consult with legal counsel when purchasing real property § 200.311 and federally-owned and exempt property § 200.312.

9. A walk-in refrigerator is worth less than $5,000 – should this be budgeted in supplies or equipment?

Please review the Accounting Handbook for Maine School Administrative Units at https://www.maine.gov/doe/funding/training-materials and the practices recommended by the SAU's auditor, Superintendent, and School Board to justify the SAU's decision. The Supplies vs Equipment graphic can be found at: https://www.maine.gov/doe/sites/maine.gov.doe/files/2020-01/supplychart%5B1%5D.pdf.

10. Can we be clear whether we are expected to tag all supplies?

The SAU must have a policy/procedure for tracking equipment inventory which meets federal requirements and is required to inventory all device(s), equipment and supplies with a per unit cost of $100 or more and/or items that are "highly walkable" per the state's definition. "Highly walkable" items include but are not limited to computers, laptops, iPads, PDAs, audio-visual equipment, televisions, DVD players, printers, copiers, cameras, hand tools, cell phones, etc.

11. Is the office of Federal Emergency Relief Programs working directly with a member of the MeDOE Finance Team?

The Office of Federal Emergency Relief Programs team consults and collaborates with the Office of School Finance regularly; the OFERP communicates with School Finance when questions arise from the Department and the field about coding, invoicing, budgeting, and auditing.