

ESSER Annual Performance Review Accounting Guide for Fiscal Year 2021

Purpose

This document is intended to help Business Managers and other LEA staff to complete the survey-type questions in the ESSER Annual Performance Review (APR) for Fiscal Year 2021. This document is intended to provide a first filter on the use of funds using major accounting codes, but in order to answer the sub-questions, LEAs will need to use their ESSER application program narratives, budget details and detailed accounting records.

FY21 Annual Performance report period: July 1, 2020 - June 30, 2021

ESSER Funding Codes

ESSER I

2131	ESSER	4590	4	4
2422	Subgrant-- ESSER	2590	4	4

ESSER II

2137	ESSER II	4597	4	4
2429	Subgrant -- ESSER II	2597	4	4

ESSER FY21 APR Reporting

Use	Object Code	Function Code	Project or Other Codes
1. Were ESSER I and/or ESSER II funds used for maintaining safe in-person instruction during the reporting period (July 1, 2020 - June 30, 2021). Reporting Requirements 3.b6			
1a. Promoting Vaccination	All object codes except 61*	2130	
1b. Consistent and correct mask use	All object codes except 61*	2130, 1000	
1c. Physical distancing	All object codes except 61*	2130, 1000	
1d. Screening testing to promptly identify cases, clusters, and outbreaks	All object codes	2130, 1000	

Contact Information:

If you have questions about this document or would like additional information, please contact: Robert Coathup at robert.coathup@vermont.gov, or (802) 828 -4089

Use	Object Code	Function Code	Project or Other Codes
1e. Ventilation	Any Object codes	4000	
1f. Handwashing and respiratory etiquette	All object codes	2130, 1000	
1g. Staying home when sick and getting tested	100, 200	1000	
1h. Contract tracing, in combination with isolation and quarantine	100, 200, 600	1000, 2130	
1i. Cleaning and disinfection	Object Code 61* series	2130, 2680	
2. Were ESSER I and/or ESSER II funds used for Type of Internet Access during the reporting period (July 1, 2020 - June 30, 2021). Reporting Requirements 3.b7			
2a. Mobile hotspots with paid data plans	3**, 651,735	Any Function codes	
2b. Internet connected devices with paid data plans	532, 535, 651, 735	2230	
2c. District pays for the cost of home internet subscription for student	532, 535, 651, 735	2230	
2d. District provides home internet access through a district-managed wireless network	532, 535, 651, 735	2230	
2e. Other; if yes, please specify			
3. Were ESSER I and/or ESSER II funds used for activities to reengage students with poor attendance or participation during the reporting period (July 1, 2020 - June 30, 2021). Reporting Requirements 3.b8			
3a. Direct outreach to families	All Object codes	2110, 2120, 2140, 2180	
3b. Engaging the school district home liaison	All Object codes	1000	
3c. Partnering with community-based organizations	All Object Codes	3300	
3d. Offering home internet service and/or devices	532, 535, 651, 735	2230	
3e. Implementing new curricular strategies to improve student engagement	All Object codes	2212, 2220, 2213	
3f. Offering credit recovery and/or acceleration strategies	All Object codes	2213	
3g. Other; if yes, please specify	Intentionally blank	Intentionally blank	

Use	Object Code	Function Code	Project or Other Codes
7. Were ESSER I and/or ESSER II funds used for activities or interventions that respond to students' academic, social, and emotional needs and address the disproportionate impact of COVID-19 on underserved student groups during the reporting period (October 2020 - June 30, 2021). Reporting Requirements 3.d3	All Object codes	2120, 2140, 2180 1000	12

Job Classes for ESSER APR

The following information is intended to help complete the tab FTE Staff Categories tab (Reporting Requirements 4.c1).

Please provide the count of FTE staff assigned to serve each school in this LEA, regardless of funding source, as of September 30, 2020.

FTE Staff Categories in ESSER APR: Bilingual/ESL

Function Code	Job Class	Long Description	Examples	Comments
2490	305	ESL Coordinator		If this position is professional teaching staff, then they should have an endorsement in ELL

FTE Staff Categories in ESSER APR: Counselors, Social Workers or School Psychologists

Function Code	Job Class	Long Description	Examples	Comments
2110	201	School Attendance and Social Worker	Hazing harassment bullying investigator, restorative practices facilitator	
2120	202	School Guidance Counselor PK-6		

Function Code	Job Class	Long Description	Examples	Comments
2120	203	School Guidance Counselor 7-12	Flexible Pathways coordinator.	
2140	205	School Psychologist		
2190	209	Student Assistance Program Coordinator	Equity Coordinator, Special Populations Coordinator	
2190	210	Home School Coordinator		
2190	218	Mental Health Counselor		
2190	219	Rehabilitation Counselor	Alcohol and Drug abuse coordinator	
2190	227	School Based Clinicians		
2219	312	Consulting Teacher	Math and Reading Coaches, Social Emotional Learning Coaches (SEL), STEAM Coordinator, PBIS Coach?	

FTE Staff Categories in ESSER APR: Nurses

Function Code	Job Class	Long Description	Examples	Comments
2132	204	School Nurse		
2132	213	Nurses Aides/Associate School Nurse	Tooth Tutors	

FTE Staff Categories in ESSER APR: Special Educators and Related Service Personnel, Including Paraprofessionals

Note: Include only positions in these job classes that are associated with special education Not all staff will be.

Function Code	Job Class	Long Description	Examples	Comments
1201	106	Special Education Ungraded Teacher	EEE teachers	
1101	109	Teacher of the Deaf and Hard of Hearing		
1201	110	Intensive Special Needs Teacher		
1101 or 1201	111	Paraeducator		Function Code is 1100 or 1200 based on program
2152	206	Educational Speech/Language Pathologist		
2153	207	Audiologist		
2160	208	Occupational Therapist		
2290	214	Behavior Specialist		

Function Code	Job Class	Long Description	Examples	Comments
2190	215	Recreation Therapeutic Specialist		
2170	216	Physical Therapist		
2190	220	Orientation/Mobility Specialist		
2190	223	Behavior Interventionist		
2490	304	Early Childhood Special Education Director		May have a license if the Director of Special Education
2490	309	Special Education Director		
27xx	605	Student Transportation Staff		If Drivers Education Course, then a license is required

Full-Time Equivalent (FTE) Positions Tab

The following information is intended to help complete the tab Full-time Equivalent (FTE) Positions tab (Reporting Requirements 5.a).

Provide the number of full-time equivalent (FTE) positions for the LEA as of the listed reporting dates. (The number of FTE positions includes all staff regardless of whether the position is funded by Federal, State, local, or other funds—and equals the sum of the number of full-time positions plus the full-time equivalent of the number of part-time positions.)

The AOE has used the Teacher/Staff survey data from, 2019, 2020, 2021, and 2022 to compile the following information for input on the Full-Time Equivalent (FTE) Positions tab.

- Use the Total FTE SY 2019 under “Full-time equivalent (FTE) positions as of September 30, 2018”.
- Use the Total FTE SY 2020 under “Full-time equivalent (FTE) positions as of September 30, 2019”
- The district needs to collect information for “Full-time equivalent (FTE) positions as of March 13, 2020”. They should only include positions that they would enter for the Teacher/Staff survey to ensure FTE data is consistent.
- Use the Total FTE SY 2021 under “Full-time equivalent (FTE) positions as of September 30, 2020”.
- Use the Total FTE SY 2022 under “Full-time equivalent (FTE) positions as of September 30, 2021”.

Please note that for SUs that were affected by the Act 46 mergers, AOE has provided staffing data for those years. Values followed by an asterisk (*) reflect AOE’s data consolidation and apply to Caledonia Central, Orange East, Greater Rutland County, Montpelier-Roxbury, Kingdom East and Central Vermont SU/SDs.

Admin ID	SU/SD	Total FTE SY 2019	Total FTE SY 2020	Total FTE SY 2021	Total FTE SY 2022
SU001	MT ABRAHAM UNIFIED SCHOOL DISTRICT	293.65	296.34	283.18	281.31
SU002	ADDISON NORTHWEST SD	207.41	192.20	186.53	191.7
SU003	ADDISON CENTRAL SU	387.81	386.90	369.88	388.34
SU004	SLATE VALLEY UNIFIED UNION SCHOOL DISTRICT	300.24	298.39	291.65	289.54
SU005	SOUTHWEST VERMONT SU	636.22	664.41	635.20	675.84
SU006	BENNINGTON RUTLAND SU	314.98	319.59	295.21	306.53

Admin ID	SU/SD	Total FTE SY 2019	Total FTE SY 2020	Total FTE SY 2021	Total FTE SY 2022
SU007	COLCHESTER SD	443.60	446.15	446.39	463.85
SU009	CALEDONIA CENTRAL SU	343.08*	361.64	353.39	363.59
SU010	MILTON SD	320.52	323.60	312.30	322.77
SU011	ST JOHNSBURY SD	171.00	172.90	244.52	265.68
SU012	MT MANSFIELD UNIFIED UNION SD	516.66	508.30	611.99	583.34
SU014	CHAMPLAIN VALLEY SUPERVISORY DISTRICT	819.18	834.71	907.38	880.66
SU015	BURLINGTON SD	828.90	794.24	846.42	862.35
SU016	SOUTH BURLINGTON SD	520.67	525.66	506.21	518.41
SU017	WINOOSKI SD	211.37	210.97	206.49	225.18
SU019	ESSEX NORTH SU	53.84	54.28	54.01	63.89
SU020	FRANKLIN NORTHEAST SU	373.29	447.06	444.27	486.82
SU021	MISSISQUOI VALLEY SCHOOL DISTRICT	505.07	434.94	415.18	430.77
SU022	FRANKLIN WEST SU	305.53	318.69	312.35	295.99
SU023	MAPLE RUN SD	561.85	551.51	558.24	611.31
SU024	GRAND ISLE SU	161.24	162.60	155.17	164.42
SU025	LAMOILLE NORTH SU	429.10	436.17	415.59	459.3
SU026	LAMOILLE SOUTH SU	324.08	315.75	308.68	316.17
SU027	ORANGE EAST SU	377.77	377.56	387.34	395.87
SU028	ORANGE SOUTHWEST SU	216.03	230.65	227.40	241.5
SU030	WHITE RIVER VALLEY SU	317.01	330.15	305.11	293.02
SU031	NORTH COUNTRY SU	661.89	681.89	706.43	737.62

Admin ID	SU/SD	Total FTE SY 2019	Total FTE SY 2020	Total FTE SY 2021	Total FTE SY 2022
SU032	WASHINGTON CENTRAL SU	326.36	320.72	321.42	318.53
SU033	MILL RIVER UNIFIED UNION SUPERVISORY DISTRICT	202.95	214.05	217.80	219.92
SU034	ORLEANS CENTRAL SU	264.83	272.06	268.30	278.54
SU035	ORLEANS SOUTHWEST SU	231.14	249.20	255.05	262.37
SU036	RUTLAND NORTHEAST SU	327.41	351.45	351.75	327.97
SU040	RUTLAND CITY SU	495.20	506.80	483.67	477
SU042	HARWOOD UNIFIED UNION SD	364.75	362.71	379.76	377.8
SU046	WINDHAM CENTRAL SU	197.86	234.52	288.19	223.69
SU047	WINDHAM NORTHEAST SU	346.29	378.24	426.41	447.17
SU048	WINDHAM SOUTHEAST SU	594.15	602.29	585.18	612
SU049	WINDHAM SOUTHWEST SU	164.68	168.35	159.80	177.77
SU051	WINDSOR CENTRAL SU	228.32	226.00	213.27	219.99
SU052	WINDSOR SOUTHEAST SU	232.52	355.88	299.36	312.51
SU054	HARTFORD SD	365.67	360.48	356.54	366.18
SU055	SAU 70	56.04	56.92	53.03	53.55
SU056	SPRINGFIELD SD	282.90	346.59	339.59	341.94
SU060	BATTENKILL VALLEY SU	94.98	96.40	94.60	
SU061	BARRE SU	534.18	545.43	520.07	512.25
SU063	TWO RIVERS SU	256.56	262.52	239.89	244.22
SU064	RIVENDELL INTERSTATE SD	113.45	121.53	115.09	128.18
SU065	ESSEX-WESTFORD SUPERVISORY DISTRICT	820.50	821.86	876.45	871.01

Admin ID	SU/SD	Total FTE SY 2019	Total FTE SY 2020	Total FTE SY 2021	Total FTE SY 2022
SU066	GREATER RUTLAND COUNTY SU	339.76	353.73	349.65	349.91
SU067	KINGDOM EAST SUPERVISORY DISTRICT	301.30	299.64	301.57	299.66
SU068	CENTRAL VERMONT SU	243.50	244.20	242.00	241.4
SU069	MONTPELIER-ROXBURY SD	227.81	255.05	239.01	241.61
	Total	18,215.10	18,683.87	18,763.96	19,020.94