

ESSER Annual Performance Review Accounting Guide for Fiscal Year 2023

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 2023. 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.

FY 23 Annual Performance report period: July 1, 2022 - June 30, 2023

ESSER Funding Codes

ESSER I

Fund	Grant Name	Revenue Code	E-Finance Exp Rev Source	E-Finance Rev Source
2131	ESSER	4590	4	4
2422	Subgrant -- ESSER	2590	4	4

ESSER II

Fund	Grant Name	Revenue Code	E-Finance Exp Rev Source	E-Finance Rev Source
2137	ESSER II	4597	4	4
2429	Subgrant -- ESSER II	2597	4	4

ARP ESSER

Fund	Grant Name	Revenue Code	E-Finance Exp Rev Source	E-Finance Rev Source
2139	ARP ESSER	4599	4	4
2430	Subgrant -- ARP ESSER	2598	4	4

Contact Information:

If you have questions about this document or would like additional information, please contact: Sean Cousino at sean.cousino@vermont.gov, or (802) 828-2905

Fund	Grant Name	Revenue Code	E-Finance Exp Rev Source	E-Finance Rev Source
For E-Finance Fund: 2139 Location Code 820	ARP ESSER 20% Reserve	4599	4	4
For all other accounting software: Fund 2139 Use Project code 8200000				

ESSER FY23 APR Reporting

Use	Object Code	Function Code	Project or Other Codes
1. Were ESSER I, ESSER II and/or ARP ESSER funds used for maintaining safe in-person instruction during the reporting period (July 1, 2023 - June 30, 2024). Reporting Requirements 3.b6			ARP ESSER 20% Reserve: For E-Finance Fund: 2139 Location Code 820. For all other accounting software: Fund 2139 Project code 8200000.
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	
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. Contact tracing, in combination with isolation and quarantine	100, 200, 600	1000, 2130	

Use	Object Code	Function Code	Project or Other Codes
1i. Cleaning and disinfection	Object Code 61* series	2130, 2680	
2. Were ESSER I, ESSER II and/or ARP ESSER funds used for Type of Internet Access during the reporting period (July 1, 2023 - June 30, 2024). Reporting Requirements 3.b7			ARP ESSER 20% Reserve: For E-Finance Fund: 2139 Location Code 820. For all other accounting software: Fund 2139 Project code 8200000.
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, ESSER II and/or ARP ESSER funds used for activities to reengage students with poor attendance or participation during the reporting period (July 1, 2023 - June 30, 2024). Reporting Requirements 3.b8			ARP ESSER 20% Reserve: For E-Finance Fund: 2139 Location Code 820. For all other accounting software: Fund 2139 Project code 8200000.
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	

Use	Object Code	Function Code	Project or Other Codes
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			
7. Were ESSER I, ESSER II and/or ARP ESSER 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 (July 1, 2023 - June 30, 2024). Reporting Requirements 3.d3	All Object codes	2120, 2140, 2180 1000	12 ARP ESSER 20% Reserve: For E-Finance Fund: 2139 Location Code 820. For all other accounting software: Fund 2139 Project code 8200000.

Job Classes for ESSER APR

The following information is intended to help complete the tab Full-time Equivalent (FTE) Positions and staffing supported by ESSER funds (Reporting Requirements 3.b10, 4.c1 and 5.a).

Function Code	Job Class	Long Description	Examples	Comments	FTE Staff Categories in ESSER APR (Reporting Requirements 4.c1)
2490	305	ESL Coordinator		If this position is professional teaching staff, then they should have an endorsement in ELL	Bilingual/ESL

Function Code	Job Class	Long Description	Examples	Comments	FTE Staff Categories in ESSER APR (Reporting Requirements 4.c1)
2110	201	School Attendance and Social Worker	Hazing harassment bullying investigator, restorative practices facilitator		Counselors, social, psychologists
2120	202	School Guidance Counselor PK-6			Counselors, social, psychologists
2120	203	School Guidance Counselor 7-12	Flexible Pathways coordinator.		Counselors, social, psychologists
2140	205	School Psychologist			Counselors, social, psychologists
2190	209	Student Assistance Program Coordinator	Equity Coordinator, Special Populations Coordinator		Counselors, social, psychologists
2190	210	Home School Coordinator			Counselors, social, psychologists
2190	218	Mental Health Counselor			Counselors, social, psychologists
2190	219	Rehabilitation Counselor	Alcohol and Drug abuse coordinator		Counselors, social, psychologists
2190	227	School Based Clinicians			Counselors, social, psychologists

Function Code	Job Class	Long Description	Examples	Comments	FTE Staff Categories in ESSER APR (Reporting Requirements 4.c1)
2219	312	Consulting Teacher	Math and Reading Coaches, Social Emotional Learning Coaches (SEL), STEAM Coordinator, PBIS Coach?		Counselors, social, psychologists
2132	204	School Nurse			Nurses
2132	213	Nurses Aides/Associate School Nurse	Tooth Tutors		Nurses
1201	106	Special Education Ungraded Teacher	EEE teachers		Special Ed ** Special Ed Note: Include only positions in these job classes that are associated with special ed. Not all staff will be.
1101	109	Teacher of the Deaf and Hard of Hearing			Special Ed
1201	110	Intensive Special Needs Teacher			Special Ed
1101 or 1201	111	Paraeducator		Function Code is 1100 or 1200 based on program	Special Ed
2152	206	Educational Speech/Language Pathologist			Special Ed
2153	207	Audiologist			Special Ed
2160	208	Occupational Therapist			Special Ed

Function Code	Job Class	Long Description	Examples	Comments	FTE Staff Categories in ESSER APR (Reporting Requirements 4.c1)
2290	214	Behavior Specialist			Special Ed
2190	215	Recreation Therapeutic Specialist			Special Ed
2170	216	Physical Therapist			Special Ed
2190	220	Orientation/Mobility Specialist			Special Ed
2190	223	Behavior Interventionist			Special Ed
2490	304	Early Childhood Special Education Director		May have a license if the Director of Special Education	Special Ed
2490	309	Special Education Director			Special Ed
27xx	605	Student Transportation Staff		If Drivers Education Course, then a license is required	Special Ed