



Board of Education Regular Board Meeting Audit and ESSER Spending Update

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Audit Results

	2021-2022 Actual Results	2021-2022 ESSER & One Time Grants	2021-2022 Revised Results
Revenues	\$103.9M	\$0.0M	\$103.9M
Expenditures	\$108.0M	\$4.8M	\$103.1M
Net	(\$4.1M)	(\$4.8M)	\$0.8M
Fund Balance - Beg	\$19.4M		\$19.4M
Fund Balance - End	\$15.3M		\$20.2M



● ESSER Update

ESSER II (9/30/22 w/Tydings Amend 9/30/23)

Award	Spent/Encumbered/Allocated	Available
\$4,456,846	\$3,578,375	\$878,471
Purchase of Educational Technology (Chromebooks, Audio Eq., Software, Tablets)		\$547,269
Purchase Supplies/Sanitation/Indoor Air Quality (Desk Guards, PPE, Wipes, Sanitizers, MERV Filters)		\$518,698
Continuity of Services/Sanitation (Permanent Building Guest Teachers, DM Burr Incentive, Teacher Interns, Transportation, Graduation)		\$1,186,995
Training and Professional Development (DEI, PBL Leaders, Curriculum PD)		\$385,944
Mental Health Supports (SAFE Behavior Interventionists)		\$334,176
Planning and Coordination of Preparedness/Response (Interim/Healthbar Nurses, Security Assessment)		\$329,587
Planning/Implementing Summer Learning Activities (Camp WSD)		\$275,706



● ESSER Update

ESSER III (9/30/23 w/Tydings Amend 9/30/24)

Award	Spent/Encumbered/Allocated	Available
\$10,009,445	\$10,008,903	\$542

Address Learning Loss (ELA Curriculum, Lexia/Successmaker/Powerup Retention of Qualified Teaching Staff, Camp WSD)	\$5,282,457
Provide School Leaders Resources to Address Needs (Elementary & HS Science Materials, MS/HS/AP Math Materials, Calculators, Virtual Registration)	\$1,872,145
Continuity of Services/Coordinate Preparedness (Permanent Building Guest Teachers, DM Burr Incentive, Nurse)	\$1,781,607
Training and Professional Development (DEI, PBL Leaders, Curriculum PD)	\$334,960
Mental Health Supports (SAFE Behavior Interventionists)	\$668,352
Purchase of Educational Technology (Google Workspace, Illuminate DNA)	\$69,382



Next Steps

- Review ESSER II and III plans for changes with other funding sources and update plans

	WSD Goal	MDE Commitment of Funds	MDE All Payments to be Completed
ESSER II	6/30/2023	9/30/2023	12/31/2023
ESSER III	9/30/2024 *	9/30/2024	12/31/2024

*Goal date is later to pay for curriculum costs for 2024/2025

