



Frank Edelblut  
Commissioner

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STATE OF NEW HAMPSHIRE  
DEPARTMENT OF EDUCATION  
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January 29, 2024  
Merrill DeGraff  
Head of School  
13 NH Route 25  
Plymouth, NH 03264

Dear Ms. DeGraff:

This letter is to summarize and report on the August 16, 2023 FY23 ESSER programmatic monitoring of Mountain Village Charter School. I want to thank your team for the cooperation and hard work leading up to the monitoring.

Enclosed is a comprehensive summary of the FY23 ESSER programmatic monitoring at Mountain Village Charter School including findings and necessary corrective actions. Your plan to address each finding must be presented to NHED in writing. A Corrective Action Plan template and Evidence Submission template are attached to this report, and the LEA will need to complete these forms and attach substantiating evidence per the instructions. The LEA will have up to 90 days from receipt of this report to demonstrate compliance in any areas that were found to be in violation of state or federal requirements. Please send all required corrective action plans and evidence submissions to the attention of Ellen Podgorski at the Division of Learner Support.

Report Summary				
Requirement	Status	Page Number	Corrective Action Plan Due	Evidence Submission Due
1. Allowability	Met Requirements	2	N/A	N/A
2. Learning Loss	Met Requirements	2-3	N/A	N/A
3. Equitable Services	N/A	3	N/A	N/A
4. Continued Payment	Met Requirements	3	N/A	N/A
5. Maintenance of Equity	N/A	4	N/A	N/A
6. Construction	N/A	4	N/A	N/A
<b>Activity Review</b>	<b>Findings (2)</b>	<b>4-5</b>	<b>2/29/2024</b>	<b>4/30/2024</b>

We consider this process a partnership. Please do not hesitate to seek technical assistance from me or from anyone within the Division of Learner Support. The goal is to make sure that students and staff are receiving the benefits of the COVID-19 Education Programs in accordance with requirements and regulations in an effective response to the challenges of the COVID-19 pandemic.

Sincerely,

*Ellen C. Podgorski*

Ellen C. Podgorski  
Program Specialist, COVID-19 Education Programs

Cc: Lisa Mercier, NHED Administrator of Policy & Operations

**FY23 ESSER Programmatic Monitoring Report on Required Evidence of Compliance**

**Mountain Village Charter School (“LEA”)**  
**Monitoring Review Date: 8/16/23**

**Reviewer: Ellen Podgorski (“EP”)**  
**Final LEA Report Date: 1/29/24**

**1. Requirement of Allowable Activities 2.C.F.R.200.403-475**

**Summary and Analysis:**

*Monitoring review staff assessed the LEA’s efforts to demonstrate that the LEA’s ESSER-funded activities are allowable, reasonable, and necessary and undertaken to prevent, prepare for, and respond to COVID-19.*

LEA presented and EP reviewed:

- 9/15/20 school board minutes, which reference COVID-19 Response Plan.
- 7/6/20 school board minutes, which reference the use of ESSER funds for laptops, PPE, and outdoor classroom equipment; public meeting attendees are noted.
- 2021 fall COVID management plan.
- 8/17/21 public comments regarding mask wearing and case notifications.
- 6/6/23 Head of School Report to Board, which references use of ESSER funds for tutoring, computers, and cleaning services.

Findings: None

Evidence of Correction Needed: N/A

Corrective Action Plan Due Date: N/A

**2. Requirement to Address Learning Loss: Public Law 117-2 Sec. 2001**

**Summary and Analysis:**

*Monitoring review staff assessed the LEA’s compliance with the use of at least 20% of ARP ESSER funds to address learning loss.*

LEA presented and EP reviewed:

- GEPA documentation, which states that the LEA will continue to support students with IEPs with Zoom lessons, phone lessons, and mailing work to families.
- Letter from Head of School to families regarding pilot program to support students experiencing learning loss stating that students were evaluated using evidence-based assessments and classroom observations.
- Xtra Math Student Report.
- Explanation of development of tutoring program with two credentialed teachers over summer 2023; LEA put out the message at staff meetings regarding the need for credentialed teachers for tutoring services.
- 1/18/23 and 2/22/23 staff meeting agendas and notes including information about tutoring; sample email that went out to staff regarding tutoring.
- 7/31/23 summer tutoring meeting minutes showing two teachers, a parent, and Head of School in attendance; minutes state that the LEA intends to address the needs of students disproportionately affected by COVID-19 and identifies students entering third grade as most impacted; chart shows teachers, salaries, number of students to be served, academic areas, assessments, and other information; tutoring plans for students; and D. Grant’s 6/2023-7/2023 timesheet for tutoring.
- Explanation that LEA used LEA progress report and SAS scores to select students for tutoring.



- Sample tutoring timesheet for 1/12/22-2/16/22.
- Summer 2023 tutoring attendance records for sessions 1-6.
- Math and ELA SAS scores; 10/6/22 student alphabet assessment; 5<sup>th</sup> and 6<sup>th</sup> grade math assessment documents.
- Description of the process used for determining evidence-based activities to address learning loss: alignment with Montessori standards, Head of School review, and teacher input.
- Links to RTI resources and School Specialty products showing research.

Findings: None

Evidence of Correction Needed: N/A

Corrective Action Plan Due Date: N/A

**3. Requirement to Provide Equitable Services** \*Applies to ESSER I funds only. *Public Law 116-136 Sec. 18005*

Summary and Analysis:

*Monitoring review staff assessed the LEA's compliance with providing equitable services in accordance with federal requirements.*

The LEA is exempt from this requirement because it is a charter school.

Findings: N/A

Evidence of Correction Needed: N/A

Corrective Action Plan Due Date: N/A

**4. Requirement for Continued Payment to Employees:** *Public Law 116-136 Sec. 18006; Public Law 116-260 Sec. 315*

Summary and Analysis:

*Monitoring review staff assessed the LEA's compliance with federal requirements for continued payments to employees and contractors.*

LEA presented and EP reviewed:

- 7/31/23 attestation letter signed by Head of School stating that there have been no closures at Mountain Village Charter School and that all employees have continued to be paid throughout COVID-19.

Findings: None

Evidence of Correction Needed: N/A

Corrective Action Plan Due Date: N/A

**5. Requirement for Maintenance of Equity: Public Law 117-2 Sec. 2004**

Summary and Analysis:

*Monitoring review staff assessed the LEA's compliance with Maintenance of Equity requirements.*

The LEA is exempt from this requirement because it is a charter school.

Findings: N/A

Evidence of Correction Needed: N/A

Corrective Action Plan Due Date: N/A

**6. Construction Requirements: 2 C.F.R.200, 34 C.F.R. 75.600-617, Davis-Bacon Act**

Summary and Analysis:

*Monitoring review staff assessed the LEA's compliance with ESSER construction requirements.*

The LEA is exempt from this requirement because the school has not undertaken any ESSER-funded construction.

Findings: N/A

Evidence of Correction Needed: N/A

Corrective Action Plan Due Date: N/A

**Activities Selected for Further Programmatic Review**

Summary and Analysis:

*Monitoring review staff selected ESSER-funded activities for which the LEA requested reimbursement for further review.*

ARP ESSER Activity 134371 Reimbursement Requested December 2022: The LEA submitted a reimbursement request for \$900 for professional cleaning service. LEA submitted and EP reviewed 5/4/22 email showing Colby Benson's interest in providing cleaning services at the biweekly rate of \$600; an informal agreement for Mountain View Maids cleaning services along with the LEA's explanation of the terms of the agreement; QuickBooks screenshot showing payment to Mountain View Maids LLC on 12/5/22 for \$300; QuickBooks screenshot showing \$300 paid to Mountain View Maids LLC 12/21/22; and QuickBooks screenshot showing \$300 paid to Mountain View Maids LLC 1/10/23.

ARP ESSER Activity 134370 Reimbursement Requested December 2022: The LEA submitted a reimbursement request for \$3,861 for an additional Assistant Teacher. LEA submitted and EP reviewed August 2022-June 2023 Payroll Quick Report on payments to Assistant Teacher J. Lewis for \$8,808 for 1/2023-6/2023; and 11/21/22 offer letter from LEA to J. Lewis for Assistant Teacher position for 2022-2023 school year.

ARP ESSER Activity 121927 Reimbursement Requested April 2023: The LEA submitted a reimbursement request for \$180 for tutoring. LEA presented and EP reviewed 10/3/22 letter to D. Grant offering her a tutoring position for 2022-2023 school year and summer; 8/24/21-8/26/21 teachers' workday schedule; letter from LEA to families regarding provision of pilot program to support students with learning loss; D. Grant's 1/2022-2/2022 tutoring hours; 1/2023-8/2023 Payroll Item Quick Report on D. Grant's tutoring payment for amounts totaling \$1,122.50, including 5/18/23 amount for \$180, which matches the reimbursement request amount; emails between D. Grant and Head of School regarding tutoring provision; and email from parent to LEA regarding tutoring.

CRRSA ESSER Activity 115932 Reimbursement Requested July 2022: The LEA submitted a reimbursement request for \$660 for professional cleaning services. LEA presented and EP reviewed resignation of services from Newfound Cleaning; communication between Newfound and LEA regarding double billing and referencing adjustment on upcoming invoice; 5/2/22 invoice payment confirmation for \$150 paid to Newfound Cleaning for 4/22/22 date of service; 4/21/22 invoice payment confirmation for \$300 paid to Newfound Cleaning for April service dates; SquareUp dashboard showing a variety of amounts paid and a document referencing Great Northern Cleaning payments; email communications between LEA and Colby Benson of Mountain View Maids regarding summer cleaning.

Findings:

1. ARP ESSER Activity 134370 Reimbursement Requested December 2022: The LEA did not provide clarification regarding the timeframe for cleaning and the payment amounts. The reimbursement request amount was \$3,861, but the backup documentation shows payments of \$8,808 for the period 1/2023-6/2023. The amounts and dates do not match the reimbursement request.
2. CRRSA ESSER Activity 115932 Reimbursement Requested July 2022: The LEA did not provide clarification as to the payments that make up the reimbursement request amount of \$660.

Evidence of Correction Needed:

1. ARP ESSER Activity 134370 Reimbursement Requested December 2022: The LEA must provide clarification regarding the difference between the reimbursement request and backup documentation's timeframe and payment amounts, as well as any relevant documentation to support this clarification.
2. CRRSA ESSER Activity 115932 Reimbursement Requested July 2022: The LEA must provide clarification as to the payments that make up the reimbursement request of \$660, as well as any relevant documentation to support this clarification.

Corrective Action Plan Due Date: 2/29/2024

Fully Implemented Corrective Action Plan Due Date: 4/30/2024



**NHED ESSER Programmatic Monitoring  
Corrective Action Plan**  
*(Use a separate form for each Corrective Action Item)*

**LEA Name:**

\_\_\_\_\_

\_\_\_\_\_

**Finding Number:**

**Description of Finding:**

Please check the box that most appropriately matches the LEA’s status in implementing the Corrective Action Plan (“CAP”). Please also provide any documentation that supports the LEA’s assertion that the CAP has been fully implemented.

- (1) Partially implemented
- (2) Fully implemented
- (3) No further action required (provide detailed explanation below)

If option (1) is selected, please explain the implementation status as well as the anticipated completion date in the space below:

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Anticipated Completion Date:

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If option (2) or (3) is selected, please explain how the plan was implemented or why no further action is required in the space below:

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*Please return to [Ellen.C.Podgorski@doe.nh.gov](mailto:Ellen.C.Podgorski@doe.nh.gov) at the Division of Learner Support*



**Evidence Submission  
FY23 ESSER Programmatic Monitoring**

Evidentiary requirement of the Corrective Action Plan submitted to NHED on: \_\_\_\_\_

Use the template below to describe the evidence the LEA is providing in response to each FY23 ESSER Programmatic Monitoring LEA Report finding and Corrective Action Plan. Attach sufficient evidence to substantiate each corrective action taken. Please return your signed Evidence Submission to the NHED Division of Learner Support no later April 30, 2024.

Activity Finding 1: ARP ESSER Activity 134370 Reimbursement Requested December 2022: The LEA did not provide clarification regarding the timeframe for cleaning and the payment amounts. The reimbursement request amount was \$3,861, but the backup documentation shows payments of \$8,808 for the period 1/2023-6/2023. The amounts and dates do not match the reimbursement request.

Corrective Action 1:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Evidence 1:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Activity Finding 2: CRRSA ESSER Activity 115932 Reimbursement Requested July 2022: The LEA did not provide clarification as to the payments that make up the reimbursement request amount of \$660.

Corrective Action 2:

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\_\_\_\_\_  
\_\_\_\_\_

Evidence 2:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Evidence Submission presented by

\_\_\_\_\_  
Superintendent

\_\_\_\_\_  
Date