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March 8, 2024

Katherine Segal
Superintendent, SAU 35
262 Cottage Street, Suite 301
Littleton, NH 03561

Dear Superintendent Segal:

This letter is to summarize and report on the August 23, 2023 FY23 ESSER programmatic monitoring of Bethlehem School District. I want to thank your team for the cooperation and hard work leading up to the monitoring.

Enclosed is a comprehensive summary on the FY23 programmatic ESSER monitoring at Bethlehem School District including findings and necessary corrective actions. Your plan to address each finding must be presented to the 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. LEAs 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	Finding (1)	2-3	4/8/2024	6/10/2024
3. Equitable Services	Finding (1)	3-4	4/8/2024	6/10/2024
4. Continued Payment	Finding (1)	4	4/8/2024	6/10/2024
5. Maintenance of Equity	N/A	4	N/A	N/A
6. Construction	Findings (6)	4-5	4/8/2024	6/10/2024
Activity Review	Met Requirements	5-6	N/A	N/A

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
Toni Butterfield, Business Administrator, SAU 35

FY23 ESSER Programmatic Monitoring Report on Required Evidence of Compliance

**SAU 35 Bethlehem School District (“LEA”)
Monitoring Review Date: 8/23/2023**

**Reviewer: Ellen Podgorski (“EP”)
Final LEA Report Date: 3/8/2024**

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:

- 6/15/22 professional development meeting minutes with notes indicating a review of math and enrichment survey data and referencing the determination to use ESSER funds for additional Chromebooks and laptops; stakeholders included staff and parents, and minutes indicate that technology coordinator will be paid stipends with ESSER funds to perform extra tech duties.
- Notes on discussions regarding outdoor classroom and extra professional development day for technology.
- ESSER III grant update including stipends for work through Bethlehem Elementary School Garden Club for after-school work and summer club meetings.
- 9/21/22 staff meeting minutes including principal, community members, and parents; minutes reference ESSER survey and special drummer program funded by ESSER that focuses on drumming, kindness, and teamwork.
- 8/24/22 staff meeting minutes, which include update on purchase of laptops with ESSER money and reference decision made by stakeholders at June meeting; the minutes reference plan to offer after-school enrichment opportunities through ESSER III.

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:

- Information indicating concerns regarding math fluency and the need to get students to fluency; reference to ESSER funds allowing LEA to purchase new Eureka Squared program.
- 2022-2023 LEA fall to spring benchmark growth comparison showing fall, winter, and spring proficiency for math and reading for kindergarten through 6th grade (STAR Assessment); data analysis states the following: “As a staff we are working on strategies to support the kids who are especially struggling with writing tasks which require many brain functions. We continue to work as a staff to guide our students to success keeping in mind the trauma sensitive approach.”
- Board Report of After-School Enrichment participation for the 2022-2023 school year: Garden Club (20 students), Robotics (30 students), Art Club (20 students), Drama (50 students), Chess Club (20 students), Intramurals (30 students); report indicates accomplishments of objectives to include students digging deeply into passions and students developing positive relationships with other students and adults.



- 4/20/22 staff meeting minutes, which indicate that after staff and stakeholder discussion, it was determined that ESSER funds would be used for stipends for after-school enrichment for the 2022-2023 school year.

Findings:

1. The LEA did not provide documentation demonstrating the LEA’s efforts to address specifically the needs of students disproportionately affected by COVID-19 school closures, including children from low-income families, children with disabilities, English learners, racial and ethnic minorities, students experiencing homelessness, and children/youth in foster care.

Evidence of Correction Needed:

1. The LEA must provide documentation demonstrating the LEA’s efforts to address specifically the needs of students disproportionately affected by COVID-19 school closures, including children from low-income families, children with disabilities, English learners, racial and ethnic minorities, students experiencing homelessness, and children/youth in foster care. Examples of documentation that could be provided to meet these requirements include meeting agendas, minutes showing stakeholders’ input, surveys, and technical assistance provided to stakeholders.

Corrective Action Plan Due Date: 4/8/2024

Fully Implemented Corrective Action Plan Due Date: 6/10/2024

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.

LEA presented and EP reviewed:

- Indication of Participation in Equitable Services for the Title programs for Woodland Community School (2020, not participating)
- Affirmation of Consultation for equitable services for the Title programs for Bethlehem Christian School (2020, not participating).
- Affirmation of consultation with non-public schools for the Title programs for 2021-2022.
- A statement that private schools were invited to participate and have opted out of receiving federal funds.

Findings:

1. The LEA did not provide documentation of communications and agreements between the LEA and non-public schools to confirm that the LEA communicated with the non-public schools as required and that the schools opted out of receiving federal funds.

Evidence of Correction Needed:

1. The LEA must provide the Equitable Services Assurances for ESSER I funds to include Affirmation of Consultation with Private School Officials and any available documentation of communications and agreements between the LEA and non-public schools detailing the terms of ESSER I equitable services provision and methods used to identify needs. If such documentation is unavailable, the LEA should secure and submit assurances (i.e., an email or letter signed by the school director) from each non-public school confirming that

the LEA consulted with the non-public school regarding the availability of ESSER I equitable services in accordance with requirements.

Corrective Action Plan Due Date: 4/8/2024

Fully Implemented Corrective Plan Due Date: 6/10/2024

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.

The LEA did not submit the requested documentation for this requirement.

Findings:

1. The LEA did not submit an attestation letter signed by the Superintendent stating that the LEA has continued to pay its employees as required during the period of any disruptions or closures related to COVID-19 or, if necessary, an explanation regarding disruptions in payment.

Evidence of Correction Needed:

1. The LEA must submit an attestation letter signed by the Superintendent stating that the LEA has continued to pay its employees as required during the period of any disruptions or closures related to COVID-19 or, if necessary, an explanation regarding disruptions in payment.

Corrective Action Plan Due Date: 4/8/2024

Fully Implemented Corrective Plan Due Date: 6/10/2024

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.

EP reviewed the LEA's FY22 Maintenance of Equity data, which indicates that the LEA is exempt from Maintenance of Equity requirement.

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.

LEA presented and EP reviewed:



- Documentation for one project that received final NHED approval: repairs to mitigate gym floor flooding.
- Pictures of the project area and a map of the building.
- Submissions to the fire marshal and historical resources.

Findings:

1. The LEA did not provide a copy of each contract in excess of \$2,000.
2. The LEA did not provide documentation demonstrating compliance with Davis-Bacon requirements.
3. The LEA did not submit the title to the building(s) undergoing ESSER-funded construction to include a copy of the deed or a tax document demonstrating that the LEA owns the building.
4. The LEA did not submit architecture plans and building permits for projects as required.
5. The LEA did not submit written procedures for procurement, equipment/inventory management, and record retention.
6. The LEA did not submit the required Real Property Reporting documentation to esser.construction@doe.nh.gov.

Evidence of Correction Needed:

1. The LEA must provide a copy of each contract in excess of \$2,000.
2. The LEA must provide documentation demonstrating compliance with Davis-Bacon requirements to include the following:
 - o A photo of the Davis-Bacon poster posted at the construction site.
 - o A photo of the applicable prevailing wage decision (wage rates) posted at the construction site.
 - o Salary and payment reports for completed work to demonstrate payment of prevailing wages.
3. The LEA must submit the title to the building(s) undergoing ESSER-funded construction to include a copy of the deed or a tax document demonstrating that the LEA owns the building.
4. The LEA must submit architecture plans and building permits for projects as required.
5. The LEA must submit written procedures for procurement, equipment/inventory management, and record retention.
6. The LEA must submit the required Real Property Reporting documentation to esser.construction@doe.nh.gov and provide evidence of submission.

Corrective Action Plan Due Date: 4/8/2024

Fully Implemented Corrective Plan Due Date: 6/10/2024

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 130112 Reimbursement Requested September 2022: The LEA submitted a reimbursement request for \$10,690 for pavement, basin, and drain repairs to mitigate gym floor flooding. LEA presented and EP reviewed 10/19/22 check paid to LEA for \$32,028.18; LEA voucher detail listing referencing check for \$10,690



paid for repair of drain on back parking lot to prevent flooding; 9/27/22 journal entry for \$10,690 referencing repair of drain on back parking lot; 9/14/22 purchase order for \$10,690 issued by LEA to R. Marvin with reference to drain repair; 9/27/22 invoice for services by R. Marvin for new drain in rear of school/building for \$11,890 with LEA note “Bal to GF”; message from Steve to R. Marvin stating the following: “We can cut an area approx. 10 X 25 with minimum intrusion to parking lot to complete the work needed, with mobilization, new basin and grate with repaving plus all work to complete job. \$10,690 ...” with a note on this message indicating that this was accepted by S. Greenlaw; request for bid for project by S. Hoyt, Facilities Manager. The contract is informal without federal terms; this is addressed through a finding in the Construction section above and is not repeated as a finding here.

ARP ESSER Activity 121884 Reimbursement Requested September 2022: The LEA submitted a reimbursement request for \$16,455.24 for an additional classroom teacher and classroom assistant. LEA presented and EP reviewed 2022-2023 Support Staff Contract for C. Bays for a paraprofessional position for 7/1/22-6/30/23; 2022-2023 teacher contract for K. Kohatsu for elementary teacher position for 2022-2023 school year; 9/1/22-9/30/22 LEA payment reports for amounts paid for teacher and paraprofessional salary and benefits for \$16,455.34; 8/14/22-9/30/22 Employee Pay History Report for K. Kohatsu showing highlighted salary and benefits amounts paid; 8/14/22-9/30/22 Employee Pay History Report for C. Bays showing salary and benefits amounts paid.

ARP ESSER Activity 136592 Reimbursement Requested November 2022: The LEA submitted a reimbursement request for \$8,558 for laptops. LEA presented and EP reviewed 11/18/22 check listing from LEA to Y&S Technologies for \$8,558 with journal entry referencing Lenovo and Intel Celerio; 11/14/22 purchase order issued to Y&S Technologies for 22 Lenovo for \$8,558; 11/16/22 invoice from Y&S Teechnologies for 22 Lenovo for \$8,558; 10/18/22 quote from Y&S Technologies for 22 Lenovo for \$8,558.

ARP ESSER Activity 132937 Reimbursement Requested November 2022: The LEA submitted a reimbursement request for \$4,225 for laptops. LEA submitted and EP reviewed 11/4/22 check listing for \$4,225 to Y&S Technologies; 11/4/22 journal entry including \$2,640 for Lenovo Chromebook and \$585 for Google Chrome Management Console; 9/22/22 purchase order to Y&S Technologies for 20 Lenovo and 20 management licenses for \$4,225; 10/25/22 invoice from Y&S Technologies to LEA for \$4,225 for 20 Lenovo Chromebooks and 20 licenses.

ARP ESSER Activity 132946 Reimbursement Requested June 2023: The LEA submitted a reimbursement request for \$1,586.57 for the Youth Beatz program. LEA submitted and EP reviewed 6/2/23 LEA check listing showing \$1,586.57 paid to RJR Rhythm DBA Youth Beatz along with voucher detail listing for the same amount and journal entry; 3/30/23 revised purchase order from LEA to Youth Beatz for A.I.R. Compliment Social & Emotional May 23, 25, 26, 2023 for \$1,586.57; May 2023 invoice from Youth Beatz to LEA for \$3,500; 3/30/23 purchase order from LEA to Youth Beatz for \$3,500 for A.I.R. Compliment Social & Emotional May 23, 25, 26, 2023 for \$3,500; 9/2022 contract between LEA and Youth Beatz for SEL Assembly for \$3,500.

Findings: None

Evidence of Correction Needed: N/A

Corrective Action Plan Due Date: N/A

**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:

Anticipated Completion Date:

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:

Please return to 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 than 6/10/2024**.

Learning Loss Finding 1:

Learning Loss Corrective Action 1:

Learning Loss Evidence 1:

Equitable Services Finding 1:

Equitable Services Corrective Action 1:

Equitable Services Evidence 1:

Continued Payment Finding 1:

Continued Payment Corrective Action 1:

Continued Payment Evidence 1:



Construction Finding 1:

Construction Corrective Action 1:

Construction Evidence 1:

Construction Finding 2:

Construction Corrective Action 2:

Construction Evidence 2:

Construction Finding 3:

Construction Corrective Action 3:

Construction Evidence 3:

Construction Finding 4:

Construction Corrective Action 4:



Construction Evidence 4:

Construction Finding 5:

Construction Corrective Action 5:

Construction Evidence 5:

Construction Finding 6:

Construction Corrective Action 6:

Construction Evidence 6:

Evidence Submission presented by

Superintendent

Date