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Deputy Commissioner

STATE OF NEW HAMPSHIRE  
DEPARTMENT OF EDUCATION  
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March 20, 2024

Christopher Spence  
Superintendent, SAU 60  
PO Box 720  
Langdon, NH 03602

Dear Superintendent Spence:

This letter is to report on the September 20, 2023 FY23 ESSER programmatic monitoring of Fall Mountain Regional School District. 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 programmatic ESSER monitoring at Fall Mountain Regional 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
<b>2. Learning Loss</b>	<b>Finding (1)</b>	<b>2-3</b>	<b>4/22/2024</b>	<b>6/20/2024</b>
3. Equitable Services	Met Requirements	3	N/A	N/A
4. Continued Payment	Met Requirements	4	N/A	N/A
5. Maintenance of Equity	Met Requirements	4	N/A	N/A
<b>6. Construction</b>	<b>Findings (6)</b>	<b>4-5</b>	<b>4/22/2024</b>	<b>6/20/2024</b>
<b>Activity Review</b>	<b>Findings (2)</b>	<b>6-7</b>	<b>4/22/2024</b>	<b>6/20/2024</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  
Program Specialist, COVID-19 Education Programs

Cc: Lisa Mercier, NHED Administrator of Policy & Operations  
Loreal Schmidt, Business Administrator, SAU 60

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

**SAU 60 Fall Mountain Regional School District (“LEA”)**  
**Monitoring Review Date: 9/20/2023**

**Reviewer: Ellen Podgorski (“EP”)**  
**Final LEA Report Date: 3/20/2024**

**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:

- 12/22/2021 letter from Superintendent to LEA families and staff soliciting feedback on ESSER III fund use.
- 12/2021 ESSER III stakeholder input survey responses including feedback from teachers, staff, parents, students, employees, and community members. Priorities include social emotional health of staff and students, hiring academic interventionists, creating permanent outdoor learning spaces, improving HVAC, upgrading technology, summer/after school programs.
- 3/31/22 ESSER III survey results with data on prioritization of projects including building permanent outdoor structures, air quality improvements, and extracurricular funding.
- Description of the July 2022 summer school Fall Mountain Regional High School Credit Recovery Program.
- Fall Mountain Middle School Summer Program 2022 Report.

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.*

In addition to the items noted in section 1 above, LEA presented and EP reviewed:

- Spreadsheet detailing the LEA’s budgeted ESSER activities with categories, priorities, activity, performance measurement, and outcome; priorities include technology, cleaning supplies, staffing, and equitable services.
- 2021-2022 after-school attendance data for terms 1-3.
- 8/24/23 contract between LEA and interventionist K. Conlan; 7/1/23 contract between LEA and academic interventionist S. Miller; 7/1/23 contract between LEA and interventionist N. Radcliffe; 7/1/23 contract between LEA and math interventionist K. Sherrod; 8/24/23 contract between LEA and special education teacher H. Tetu; and 7/1/23 contract between LEA and academic interventionist J. Treadwell.
- Credit recovery program attendance records.
- Narrative assessment of the credit recovery program: “ ... each student who attended the program consistently demonstrated proficiency in the competencies that the student had previously missed based on expectations and assessment assigned by the original classroom teacher ...”
- Fall Mountain Middle School Summer Program 2023 Report, including the following narrative assessment: “All students have gained and demonstrated growth in these areas throughout the summer session ... This has



been a successful and crucial learning experience for the students. The students have grown socially, gained confidence in their abilities, as well as addressed academic challenges.”

Findings:

1. The LEA did not submit 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 learner, racial and ethnic minorities, students experiencing homelessness, and children/youth in foster care.

Evidence of Correction Needed:

1. The LEA must submit 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 learner, racial and ethnic minorities, students experiencing homelessness, and children/youth in foster care. Examples of documentation that could be submitted to meet this requirement include meeting agendas, minutes showing stakeholders’ input, surveys, and technical assistance provided to stakeholders.

Corrective Action Plan Due Date: 4/22/2024

Fully Implemented Corrective Action Plan Due Date: 6/20/2024

**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:

- ESSER grant Excel file including description of equitable services information for Claremont Christian Academy. The non-public school requested improved internet accessibility, additional Chromebooks, tables, and thermometers.
- Email Communications between LEA and Claremont Christian Academy regarding provision of equitable services.
- Affirmation of Consultation with Private School Officials for Claremont Christian Academy.
- 6/22/20 LEA ESSER equitable services calculations worksheet.
- 10/16/20 invoice from Wayfair to LEA for eight chairs for \$983.92.
- Information regarding a two-way radio purchase.
- 8/30/22 spreadsheet showing supplies purchased for Claremont Christian Academy including mops, buckets, vacuum, storage cabinet, tables, radios, and chairs.
- Grants Management Report showing transaction detail for purchases made for Claremont Christian Academy.

Findings: None

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:

- An attestation letter stating the following: “I, Dr. Christopher Spence, in consultation with the Business Administrator, Loreal Schmidt, find no evidence of any disruption or closures due to COVID-19. All employees were paid throughout the pandemic and all schools were moved to remote instruction due to building closures.”

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.*

EP reviewed the LEA's FY22 Maintenance of Equity data, which shows that the LEA maintained equity in its high-poverty schools. NHED monitors each LEA's compliance with the Maintenance of Equity requirement through a parallel process, which tracks spending across schools in each district. NHED will review the district's final FY23 financial data when it is available to determine whether the district has maintained compliance with the FY23 Maintenance of Equity requirement.

Findings: None

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 has received final NHED approval for seven construction projects: Charlestown Middle School asbestos abatement; Charlestown Primary School kitchen, playground, and roof; Early Learning Center playground; Fall Mountain Regional High School ramp; and Walpole School playground. LEA presented and EP reviewed:

- 6/2023 submission for final approval of Charlestown Middle School kitchen project (\$20,304.31).
- 6/2023 submission for final approval of Charlestown Elementary School kitchen project (\$82,417.33).
- 3/2023 submission for final approval for Fall Mountain Regional High School ramp project (\$43,500).
- 6/2023 submission for final approval for Vilas Middle School HVAC project (\$6,416.92).
- 3/2023 submission for final approval for Fall Mountain Early Learning Center playground project (\$27,921).
- 6/9/23 journal entry referencing kitchen redesign and equipment (\$1,257.50).



- 5/15/23 invoice from Frank Anzalone Associates to LEA for preparation and review of construction documents (\$1,257.50).
- Pricing from Webstaurant Store for proofing cabinet and oven; 5/16/23 quote from Singer to LEA for serving counter, refrigerator, and freezer; 3/29/23 quote from Singer to LEA for sneeze guard; and quote for worktables, pot rack, and shelving.
- 5/18/23 proposal from SWNH Electric & HVAC Services for installation/start up of walk-in freezer/refrigerator (\$4,350); 5/15/23 email from LEA to J. Hughes regarding status of freezer.
- Communications between LEA and NHED regarding real property reporting requirements.

Findings:

1. The LEA did not provide a copy of each contract in excess of \$2,000 for each of the LEA's ESSER-funded construction projects.
2. The LEA did not provide demonstration of compliance with Davis-Bacon requirements for each ESSER-funded construction project.
3. The LEA did not provide the title to each building 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 provide architecture plans and building permits for ESSER-funded construction projects as required.
5. The LEA did not provide the LEA's written procedures for procurement, equipment/inventory management, and record retention.
6. The LEA did not submit the required Real Property Reporting documentation per 8/9/23, 8/17/23, and 8/18/23 correspondences with the district.

Evidence of Correction Needed:

1. The LEA must provide a copy of each contract in excess of \$2,000 for each of the LEA's ESSER-funded construction projects.
2. The LEA must provide demonstration of compliance with Davis-Bacon requirements for each ESSER-funded construction project to include a photo of the Davis-Bacon poster posted at the construction site, a photo of the applicable prevailing wage decision (wage rates) posted at the construction site, and salary and payment reports for completed work to demonstrate payment of prevailing wages.
3. The LEA must provide the title to each building 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 provide architecture plans and building permits for ESSER-funded construction projects as required.
5. The LEA must provide the LEA's 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](mailto:esser.construction@doe.nh.gov) and provide evidence of submission.

Corrective Action Plan Due Date: 4/22/2024

Fully Implemented Corrective Action Plan Due Date: 6/20/2024

**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 139156 Reimbursement Requested December 2022:** The LEA submitted a reimbursement request for \$52,421 for technology purchases. LEA presented and EP reviewed spreadsheet and screenshot with account detail showing payments to CCS Presentation Sys for \$52,681; 12/6/22 invoice from Advanced Presentation Systems, Inc. to LEA for 13 Polycom and mounting kits for \$3,185; 10/6/22 invoice from Advanced Presentation Systems, Inc. to LEA for 13 Whiteboard Interactives, warranty extension, four-year extended learning suite, and cables for the total of \$49,236.

**ARP ESSER Activity 126270 Reimbursement Requested December 2022:** The LEA submitted a reimbursement request for \$17,949 for speech and language therapy services. LEA presented and EP reviewed October and November 2022 invoices from Boothby for a total of \$17,949; 4/20/22 contract between LEA and Boothby Therapy Services for student speech therapy services; 12/1/22-12/31/22 Grant Management Report showing transaction detail for Boothby Therapy Services for \$17,949.

**CRRSA ESSER Activity 118445 Reimbursement Requested October 2022:** The LEA submitted a reimbursement request for \$110,820 for the installation of the Metasys building management system. LEA presented and EP reviewed spreadsheet and screenshot with account detail showing payment information for 10/5/22 invoice from Johnson Controls Inc. for \$110,820; 9/13/22 Application and Certification for Payment for LEA from Johnson Controls Inc. for current payment due of \$110,820 for facility management systems at 11 schools; 9/13/21 description of scope of work from Johnson Controls Inc.; May 2021 performance contract that was signed by the LEA but not signed by Johnson Controls Inc.

**CRRSA ESSER Activity 118448 Reimbursement Requested October 2022:** The LEA submitted a reimbursement request for \$8,330.96 for a new speech and language pathologist. LEA presented and EP reviewed 10/1/22-10/31/22 LEA Grants Management Report including transaction details for Speech/Language Pathologist J. Bizzaro for amounts totaling \$8,330.96; and 7/7/22 contract between LEA and J. Bizzaro for Speech Language Pathologist position for 6/26/22-6/24/23.

**CARES ESSER Activity 131705 Reimbursement Requested September 2022:** The LEA submitted a reimbursement request for \$67,184 for playground equipment. LEA presented and EP reviewed Grants Management Report including 12/1/22 transaction details for Premier Park & Play LLC for \$67,184; 9/30/22 invoice from Premier Park & Play LLC to LEA for Rockwell Teeter Duo-Neutral for \$15,008; 9/30/22 invoice from Premier Park & Play LLC to LEA for playground equipment and installation, safety, surfacing, removal for total of \$74,076; 8/25/22 purchase order from LEA to Premier Park & Play for playground equipment amounts totaling \$64,184.

**CARES ESSER Activity 131704 Reimbursement Requested September 2022:** The LEA submitted a reimbursement request for \$7,214.29 for picnic tables. LEA presented and EP reviewed spreadsheet and screenshot with account detail showing payment information for 10/31/22 invoice from School Outfitters for \$7,214.29; 10/31/22 invoice from School Outfitters to LEA for four picnic tables for \$7,214.29; and 8/25/22 order confirmation from School Outfitters to LEA for four picnic tables.

**Findings:**

1. **ARP ESSER Activity 139156 Reimbursement Requested December 2022:** The LEA's backup documentation shows that the technology purchases included a warranty extension and four-year extended learning suite. Costs for services extending beyond the ARP-ESSER period of performance are not allowable under ARP-ESSER.
2. **CRRSA ESSER Activity 118445 Reimbursement Requested October 2022:** The LEA did not provide a fully executed contract for this work; the contract provided was signed by the LEA but not signed by Johnson Controls, Inc.

**Evidence of Correction Needed:**



1. ARP ESSER Activity 139156 Reimbursement Requested December 2022: The LEA must submit a negative report for \$623 to provide repayment for the unallowable portion of the cost of the four-year extended learning suite in the LEA's ARP ESSER grant for Activity 139156. Please include a note in the negative report with a reference to this FY23 ESSER monitoring report finding. In addition, the LEA must provide clarification as to the timeframe covered by the SMART Assure warranty extension and, if applicable, a negative report to provide repayment of any unallowable portion of this warranty extension cost occurring outside of the ARP ESSER grant period of performance.
2. CRRSA ESSER Activity 118445 Reimbursement Requested October 2022: The LEA must provide the fully executed contract for this work signed by the LEA and Johnson Controls, Inc.

Corrective Action Plan Due Date: 4/22/2024

Fully Implemented Corrective Action Plan Due Date: 6/20/2024



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

**LEA Name:**

\_\_\_\_\_  
Name of person completing this form

\_\_\_\_\_  
Date

**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 than June 20, 2024**.

Learning Loss Finding 1:

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Learning Loss Corrective Action 1:

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Learning Loss Evidence 1:

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Construction Finding 1:

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Construction Corrective Action 1:

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Activities Corrective Action 2:

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Activities Evidence 2:

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Evidence Submission presented by

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Superintendent

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Date