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September 28, 2023

Daniel Moulis  
Superintendent, SAU 81  
20 Library Street  
Hudson, NH 03051

Dear Superintendent Moulis:

This letter is to summarize and report on the May 11, 2023 FY23 ESSER programmatic monitoring of Hudson 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 Hudson School District. As there are no findings or corrective actions needed, the report also serves as **Final Determination of Compliance for FY23 ESSER Programmatic Monitoring**.

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	N/A	N/A
3. Equitable Services	Met Requirements	3	N/A	N/A
4. Continued Payment	Met Requirements	3	N/A	N/A
5. Maintenance of Equity	Met Requirements	4	N/A	N/A
6. Construction	N/A	4	N/A	N/A
Activity Review	Met Requirements	5	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: Whitney Vaillancourt, NHED Administrator of COVID-19 Education Programs  
Jennifer Burk, Business Administrator, SAU 81

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

**SAU 81 Hudson School District (“LEA”)**  
**Monitoring Review Date: 5/11/23**

**Reviewer: Ellen Podgorski (“EP”)**  
**Final LEA Report Date: September 28, 2023**

**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:

- 10/21/21 LEA blog post stating that based on conversations with staff, administrators, parents, and school board meetings, the LEA plans to use the funds to support student learning that has been disrupted by COVID; solicits feedback via a form.
- 6/10/21 email from Superintendent to families; states that the LEA held zoom chats to get input from families and staff on how to spend ESSER III money and that the LEA proposes supporting mental health of staff and students, social and emotional learning, and learning loss; requests feedback through form.
- 10/2021 survey responses from staff members, residents, parents, and students, including a variety of feedback on how to spend ESSER III money.
- 9/3/2020, 6/7/2021, 7/19/2021, 1/24/2022, 6/7/2022, and 8/2/2022 school board meeting documentation, which encompasses a variety of relevant information including review of one-time retention bonus and referral program, Summer Scholar program, and adding personnel to build capacity.

**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:

- 1/24/22 school board meeting agenda/slides on student wellness and supports, which reference targeted support for at-risk students, community mental health partners, individualized supports for students with highest needs.
- 7/19/21 school board meeting agenda including reference to data assessment presentation and slides presented on Assessment Data Review. Slides include data on STAR Reading, STAR Math, SAS Reading and Math, SAS Science, PSAT, and SAT for 2018/2019-2021. Slides reference a focus looking ahead on math instruction with support from interventionist and math tutors, supplemental resources, and instructional coaches.
- A list of staff hired with ESSER III funds, including tutors, counselors, interventionists, and teachers, along with signed offer letters/contracts for staff.
- 2021 and 2022 attendance data for the Summer Scholars program.

**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.*

LEA presented and EP reviewed:

- Equitable Services for Private School Students form for Presentation of Mary Academy along with Affirmation of Consultation with Private School Officials for Title I, Part A and Title VIII signed by the non-public school 7/1/2020.
- Evidence of payments made by LEA to GOVConnection for technical supplies and equipment shipped to Presentation of Mary Academy.
- Evidence of payments made by LEA to Amazon for purchase of stools, social distancing decals.
- Evidence of payments made by LEA to Environmental Disinfection Solutions for air purifiers shipped to Presentation of Mary Academy; communications between non-public school, vendor, and LEA indicate that a portion of the air purifiers cost was paid directly by non-public school and a portion of the cost was paid by LEA using \$14,000 of equitable services allocation.
- Communications between LEA and Presentation of Mary Academy regarding purchase orders and receipt of items purchased.

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:

- Attestation from Superintendent stating that "The Hudson School District SAU 81 has continued to pay its employees as required during the period of any disruptions or closures related to COVID-19. No explanation regarding disruptions in payment is necessary."

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 in fall 2023 to determine whether or not 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 not undertaken any ESSER-funded construction projects.

**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 125152 Reimbursement Requested September 2022:** The LEA submitted a reimbursement request for the amount of \$14,803.65 for a Coordinator of Curriculum, Instruction, and Assessment. LEA presented and EP reviewed the LEA Detail Check History for September 2022 for the Coordinator of Curriculum A. White; the Time and Effort Log Semi-Annual Certification for A. White for the period of 7/1/22-12/31/22 signed by the employee and supervisor; and the 8/25/22 offer letter for the position of Coordinator of Curriculum for the 2022-2023 school year signed by employee A. White. The amounts paid were \$9,807.69 and \$4,995.96, which match the reimbursement request amount.

**ARP ESSER Activity 107854 Reimbursement Requested September 2022:** The LEA submitted a reimbursement request for the amount of \$43,852.50 for the purchase of licenses to address learning loss to include Nearpod and Ellevation. LEA presented and EP reviewed 8/26/22 invoice from Nearpod to the LEA for the amount of \$34,665; purchase order to the vendor for the amount of \$34,665; a quote for Nearpod services dated 6/9/22; 9/15/22 check for the amount of \$15,919.50, which includes Ellevation amount of \$9,187.50 along with associated invoice and purchase order for Ellevation data/implementation and online training. The total amounts paid match the reimbursement request amount.

**CRRSA ESSER Activity 102268 Reimbursement Requested August 2022:** The LEA submitted a reimbursement request for the amount of \$51,659.86 for transportation services for the Summer Scholars program; LEA presented and EP reviewed 8/31/22 check to First Student, Inc. for the amount of \$51,659.86 and the associated invoice for bus services, along with communications regarding a grant amendment to pay the First Student invoice; LEA communications regarding the bussing contract, which was an extension of services covered under the regular education transportation contract; and the 4/21/21 contract between the LEA and First Student, Inc. The amount paid matches the reimbursement request amount.

**CRRSA ESSER Activity 102123 Reimbursement Requested July 2022:** The LEA submitted a reimbursement request for the amount of \$7,680 for an Instructional Coach hired to assist teachers in need of support. LEA presented and EP reviewed the LEA Detail Check History for 7/1/2022-7/31/22 showing amounts paid to employee E. Carr totaling \$7,680, the 5/11/22 offer letter from the LEA to Instructional Coach for the 2022-2023 school year signed by the employee 5/23/22; timesheets for June 2022, which show hours worked by the Instructional Coach; Time & Effort Log Semi-Annual Certifications for the 2022 calendar year, which show that the Instructional Coach's time was spent on ESSER II activities. The amount paid matches the reimbursement request amount.

**Findings:** None

**Evidence of Correction Needed:** N/A

**Corrective Action Plan Due Date:** N/A