

ATTACHMENT B

LOCAL EDUCATIONAL AGENCY MONITORING PROTOCOL

STATE FISCAL STABILIZATION FUND PROGRAM

LEA: Buffalo City School District

State: New York

Name/Title of LEA Representative completing this form:

Debbie Buckley, Assistant Superintendent of Federal & State Programs

Date of completion: June 17, 2010

LEA: Please return this form and all required documentation to State contact.

*State: Please submit this form and all required documentation in PDF Format to:
SFSFMonitoring@ed.gov*

I. Local educational agency (LEA) applications

ISSUE: Whether the State has established appropriate application procedures for awarding Education Stabilization funds to LEAs.

Guiding Questions

1. Did the State require your LEA to submit an application as required by 34 C.F.R. 76.301 prior to providing your allocation under the Education Stabilization Fund?

YES

2. Did the application include all the assurances required under Section 442 of GEPA?

YES

http://usny.nysed.gov/arra/documents/SFSF_assurances_federal_ARRA.html

3. Did the State require your LEA to submit an application for funding in subsequent fiscal years? (Optional) If so, what information was required in subsequent applications?

Not Applicable

4. Did the application request information on your proposed use of Education Stabilization funds? (Optional) If so, what information was requested?

YES – Program Narrative and Budget Summary

5. Did the State condition your receipt of funds on meeting any other requirements?

NO

6. Did the application request information on how your LEA would make progress on the four education reform assurances? (Optional)

NO

7. When did the State make applications available to you?

Initial application: August 17, 2009

Supplemental application: March 3, 2010

8. What guidance did the State initially provide to you?

NYSED provided several different on-line trainings/webinars, and application guidance documents via its website

<http://usny.nysed.gov/arra/guidance/>

9. Did the State provide you with a description of its State procedures for reviewing LEA applications?

YES – during the online training on March 10, 2010

<http://usny.nysed.gov/arra/esf/app.html>

10. Did you receive notice that your application was approved prior to receiving funding?

YES

Evidence/Documentation

See Attachment 1, “Master Protocol Document.”

II. Allocations to LEAs

ISSUE: Whether the State has allocated Education Stabilization Funds to LEAs in accordance with statutory requirements.

Guiding Questions

1. What was your LEA's Education Stabilization Fund allocation for school years 2008-09 and 2009-10? (Inquire about subsequent years during later reviews.)

2008 – 2009: N/A

2009 – 2010: \$19,867,976

2. When was your LEA notified of its SFSF allocation amount?

Initial allocation: \$14,030,402 – notified April 2009

Supplemental allocation: \$5,837,574 – notified January 2010

3. When were the funds first released to you?

November 2009

4. Did you receive the funds on a regular schedule? If so, what is that schedule (e.g., monthly, quarterly)?

Draw down monthly cash request

<http://www.oms.nysed.gov/cafe/>

5. Has the State made any adjustments to your Education Stabilization Fund allocation?

YES – Supplemental additional \$5,837,574

6. Have you received any Government Services funds? If so, what was the amount? How have you used such funds?

**Yes – Teacher Resource and Computer Training Centers
\$748,798**

Evidence/Documentation

See Attachment 1, "Master Protocol Document."

III. Fiscal Oversight of SFSF Funds

ISSUE: Whether the LEA has established appropriate policies and procedures for ensuring fiscal oversight of SFSF funds.

Guiding Questions

1. What internal controls does your LEA have in place to ensure that SFSF expenditures are allowable? (See April 2009 SFSF Guidance at III-D for information on allowable and prohibited uses of SFSF funds by LEAs.)

The Buffalo City School district adhered to the April 2009 Guidance for allowable uses and continues to monitor the use of the funds through periodic audit of payroll and weekly time and effort.

2. What specific projects or activities did your LEA support with SFSF funds?
No specific projects. Activities include support of classroom instruction, transportation safety, job retention and creation

3. How does your LEA ensure that it complies with the requirements of the Cash Management Improvement Act (CMIA)?

By complying with New York State's guidance

<http://usny.nysed.gov/arra/sf-faq.html>

4. Does your financial recordkeeping system properly account for the use of SFSF funds?
YES – funds are provided a separate revenue code (4285)

5. What guidance have you received from the State regarding the obligation and drawing down of SFSF funds?

YES – information and guidance were provided through on-line/webinars and monthly cash requests are submitted to grants finance

<http://www.oms.nysed.gov/cafe/guidance/arrapayments.html>

6. Did you receive authorization to use SFSF funds for preaward costs? Did you use funds for preaward costs during the approved period?

YES and YES – award notice received October 2009 – funds used for costs effective July 1, 2009

7. What steps are you taking to ensure compliance with the cross-cutting ARRA requirements (e.g., Section 1512 reporting, Buy American, infrastructure certification)?

N/A

Evidence/Documentation

See Attachment 1, “Master Protocol Document.”

IV. Progress in Four Education Reform Areas

ISSUE: Whether the LEA is assisting the State in making progress in: (a) achieving equity in the distribution of qualified teachers; (b) improving collection and use of data; (c) enhancing the quality of standards and assessments; and (d) supporting struggling schools.

Guiding Questions

1. How is the LEA assisting the State in making progress in each of the four reform areas?

**By complying with the guidance given to us by New York State
<http://usny.nysed.gov/arra/guidance/>**

Evidence/Documentation

See Attachment 1, “Master Protocol Document.”

V. Subrecipient Monitoring

ISSUE: Whether the LEA has cooperated with the State during the monitoring process.

Guiding Questions

1. Have you been monitored by the State? If so, when? If not, have you been notified of when you will be monitored?

NO

2. Did the State provide you with a copy of its monitoring instruments?

Yes

<http://usny.nysed.gov/arra/monitoring-auditing/>

3. If you have been monitored by the State, what issues did the State discuss during its monitoring? What recommendations did the State make?

N/A

4. What actions have you taken in response to any monitoring recommendations?

N/A

Evidence/Documentation

See Attachment 1, “Master Protocol Document.”

VI. Reporting

ISSUE: Whether the LEA has cooperated with the State in complying with all reporting requirements.

Guiding Questions

1. What guidance on reporting has the State provided to you?

NYSED provided guidance through on-line training, guidance documents, and website updates

http://usny.nysed.gov/arra/quarterly_reporting/

2. What information has the State required you to provide so that it may comply with applicable reporting requirements?

NYSED requires the following for reporting; program narrative, jobs created or saved, and vendor expenditures

Evidence/Documentation

See Attachment 1, “Master Protocol Document.”

STATE NAME: NEW YORK

LEA NAME: Buffalo City School District

Attachment B - LEA documents. To be submitted by each LEA being monitored. Please return to State Contact when completed.

PLEASE CLEARLY LABEL EVERY DOCUMENT with Section Number and Title from this document. For example, "LEA name - Section III- Fiscal Oversight of SFSF Funds- Document Name." PLEASE NUMBER ALL PAGES.

SECTION NUMBER	TITLE	DOCUMENTATION	PROVIDED (Check X)	NOT PROVIDED (Check X)	NAME OF DOCUMENT SUBMITTED (Use this title consistently for header of document and name of email attachment)	COMMENTS If not provided, please explain why (i.e. not available, not applicable)
I	LEA Applications	No documentation required from LEA for Section I				No documentation required from LEA for Section I
II	Allocations to LEAs	No documentation required from LEA for Section II				No documentation required from LEA for Section II
III	Fiscal Oversight of SFSF Funds	Policies and procedures regarding LEA obligations and drawing down of funds		X		The Buffalo City School District adheres to the financial management guidelines established by its grant funders, but we do not have a documented policy re obligation and drawdown of funds
		LEA Financial management policies and procedures, including documentation that SFSF funds are tracked separately	X		Buffalo City School District - Section III - Fiscal Oversight of SFSF Funds - Separate Tracking of SFSF Funds	
		LEA policies and procedures on compliance with cash management requirements		X		The Buffalo City School District adheres to the financial management guidelines established by its grant funders, but we do not have a documented policy re cash management, and other aspects of financial management.
IV	Progress in 4 Reform Areas	No documentation required from LEA for Section IV				No documentation required from LEA for Section I V
V	Subrecipient Monitoring	Documentation evidencing actions taken in response to State monitoring recommendations		X		The Buffalo City School District has not been monitored by SED for the SFSF funds
VI	Reporting	Sample of documentation supporting data provided to the State in Section 1512 quarterly report	X		Buffalo City School District - Section VI - Quarterly Report	

Buffalo City Schools - Section III - Fiscal Oversight of SFSF Funds - Separate Tracking of SFSF Funds

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YTD REPORT

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FOR 2010 99

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENC/REQ	AVAILABLE BUDGET	PCT USED
ARRA EDUCATION STABILIZATION FUND							
A 4285 ARRA FED FISCAL STABILIZATIO	0	-19,867,976	-19,867,976	-17,881,178.00	.00	-1,986,798.00	90.0%
A0004D21 112 ARRA TEACHING ASSISTAN	0	1,961,813	1,961,813	1,576,218.21	.00	385,594.79	80.3%
A0004D21 120 ARRA TEACHERS K-3	0	5,792,000	5,792,000	5,278,055.12	.00	513,944.88	91.1%
A0004D21 148 ARRA COORDINATORS	0	561,847	561,847	509,538.34	.00	52,308.66	90.7%
A0004D21 166 ARRA TEACHER AIDES	0	3,055,886	3,055,886	2,760,349.77	.00	295,536.23	90.3%
A0004J21 148 ARRA COORDINATORS	0	71,867	71,867	65,182.65	.00	6,684.35	90.7%
A0004R20 110 ARRA TEACHER ON SPECIA	0	37,188	37,188	33,728.33	.00	3,459.67	90.7%
A0004T20 152 ARRA DIRECTORS	0	15,600	15,600	13,281.73	.00	2,318.27	85.1%
A0005K21 110 ARRA TEACHER ON SPECIA	0	38,833	38,833	35,220.14	.00	3,612.86	90.7%
A0005Z21 148 ARRA COORDINATORS	0	33,605	33,605	30,478.59	.00	3,126.41	90.7%
A0007A28 148 ARRA COORDINATORS	0	68,096	68,096	60,177.65	.00	7,918.35	88.4%
A0007B28 148 ARRA COORDINATORS	0	66,451	66,451	60,452.96	.00	5,998.04	91.0%
A0009G90 810 ARRA NYS EMP RETIREMEN	0	221,552	221,552	244,599.23	.00	-23,047.23	110.4%
A0009H90 820 ARRA NYS TCHR RETIREME	0	535,270	535,270	404,078.02	.00	131,191.98	75.5%
A0009J90 830 ARRA SOCIAL SECURITY	0	1,140,577	1,140,577	902,970.20	.00	237,606.80	79.2%
A0009K90 840 ARRA COMP WAGES	0	447,250	447,250	399,509.73	.00	47,740.27	89.3%
A0009L90 845 ARRA LIFE INSURANCE	0	7,726	7,726	.00	.00	7,726.00	.0%
A0009M90 850 ARRA UNEMPLOY INSURANC	0	52,180	52,180	46,609.21	.00	5,570.79	89.3%
A0009N90 860 ARRA MEDICAL HOSPITAL	0	1,004,599	1,004,599	1,483,720.71	.00	-479,121.71	147.7%
A0009N90 865 ARRA BEST - HEALTH INS	0	1,337,919	1,337,919	766,508.58	.00	571,410.42	57.3%
A0009P90 870 ARRA SUPPL BENEFITS	0	212,614	212,614	.00	.00	212,614.00	.0%
A9039A55 168 ARRA BUS AIDES	0	3,205,103	3,205,103	3,599,605.37	.00	-394,502.37	112.3%
TOTAL EDUCATION STABILIZATION FUND	0	0	0	389,106.54	.00	-389,106.54	100.0%
TOTAL REVENUES	0	-19,867,976	-19,867,976	-17,881,178.00	.00	-1,986,798.00	
TOTAL EXPENSES	0	19,867,976	19,867,976	18,270,284.54	.00	1,597,691.46	
GRAND TOTAL	0	0	0	389,106.54	.00	-389,106.54	100.0%

** END OF REPORT - Generated by Richard A. Thompson **

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TECHNOLOGIES

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REPORT OPTIONS

	Field #	Total	Page Break
Sequence 1	12	Y	N
Sequence 2	0	N	N
Sequence 3	0	N	N
Sequence 4	0	N	N

Report title:
YTD REPORT

Includes accounts exceeding 0% of budget.

Print totals only: N

Print Full or Short description: F

Print full GL account: N

Format type: 1

Double space: N

Suppress zero bal accts: Y

Include requisition amount: Y

Print Revenues-Version headings: N

Print revenue as credit: Y

Print revenue budgets as zero: N

Include Fund Balance: N

Print journal detail: N

From Yr/Per: 2007/ 0

To Yr/Per: 2009/13

Include budget entries: N

Incl encumb/liq entries: Y

Sort by JE # or PO #: P

Detail format option: 1

Include additional JE comments: N

Sort/Total Budget Rollup: N

Print MY's in one year view: N

Amounts/totals exceed 999 million dollars: N

Year/Period: 2010/99

Print MTD Version: N

Incl inception to soy: Y

Roll projects to object: N

Carry forward code: 1



ARRA Reporting System
American Recovery and Reinvestment Act



Sub-Recipient Information and Instructions

samantha.daniels | Data Entry

ESF - Education Stabilization Fund

Period ending March 31, 2010 (View Only)

For the support of public elementary, secondary, and post secondary education and, as, applicable early childhood education programs and services

Report Status: APPROVED

District Name:	BUFFALO CITY SCHOOL DISTRICT
District Address:	712 CITY HALL BUFFALO, NY 14202-3375
Contact Name:	JAMES WILLIAMS
Telephone Number:	(716) 816-3575
Email Address:	jwilliams@buffaloschools.org
BEDS Code:	140600010000
DUNS Number:	<input type="text" value="782642292"/>
Central Contractor Registration (CCR) valid until:	<input type="text" value="10/22/2010"/> (Enter as MM/DD/YYYY)
Approved Project Amount for Reporting:	! \$19,867,976

Project Code/Sub Award Id	Amount Approved
5000100740	\$19,867,976

Instructions

- Note: Due to recent federal changes, jobs reported as created or retained must now be directly paid for with ARRA funds and are no longer cumulative from the beginning of the award period, July 1, 2009. Count only the ARRA-funded FTEs in the current reporting quarter.
- Review Guidance Document located at <http://usny.nysed.gov/arra/>.
- Enter the District's assigned DUNS Code and date until which the CCR is valid.
- Data must be certified and submitted by the Chief Administrator by June 30, 2010.

[Continue](#)



Program Narrative and Summary

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ESF - Education Stabilization Fund

Period ending March 31, 2010 (View Only)

Program Narrative

Note: Due to recent federal changes, jobs reported as created or retained must now be directly paid for with ARRA funds and are no longer cumulative from the beginning of the award period, July 1, 2009. Count only the ARRA-funded FTEs in the current reporting quarter.

For the Educational Stabilization Fund: Sub-recipients must base their entries in the appropriate Current Quarter entry field on the annualized subtotals of jobs created and retained from their approved Supplemental Application which reflects the new federal guidance. **Remember to report only the jobs created or retained in the current quarter.**

For all other ARRA funds, sub-recipients must first adjust the subtotals of jobs created and retained from their approved December 31, 2009 Quarterly Report, as shown in the Prior Period column, to reflect the new federal guidance and then enter it in the appropriate Current Quarter entry field in the current Quarterly Report. Remember to report only the jobs created or retained in the current quarter.

In the box below, please describe program(s) that will be supported by ARRA funds. Specifically address the number and type of jobs saved and/or created because of the availability of ARRA funds. If applicable, address changes in employment from the previous reporting period. Identify any jobs included from vendor(s).

Specifically explain how at least one of the following four reform areas is addressed: Achieving Equity in Teacher Distribution; Improving the Collection and Use of Data; Standards and Assessments; and Supporting Struggling Schools.

Also address any amounts/activities related to infrastructure projects, as shown in the Reporting Summary below. If narrative is more than the allowed 4,000 characters, (approximately 1/3 page of text,) please send additional documentation to emscmdts@mail.nysed.gov.

The Buffalo City School District has opted to utilize Stabilization funds to retain staffing that would have otherwise been eliminated non-mandated Kindergarten Teachers, Teacher Assistants, Teacher Aides, and Bus Aides. In addition, the District will fund a portion of a Director salary, with the balance of the salary accounted for in Stimulus funds. Job responsibilities for this position will

Modified since last period

Reporting Summary

	Prior Period	Current Quarter
Number of Jobs Saved:	765.0	988.1
Number of Jobs Created:	0.08	0.3
Infrastructure Amount (\$):	0	0

Applies only to school construction or renovation projects (must be for educational purposes, not just any building)