



Federal Fiscal Grants Communities of Practice

Leading with courage, strategy, and confidence!



Idaho State Department of Education

DEBBIE CRITCHFIELD, SUPERINTENDENT OF PUBLIC INSTRUCTION

Agenda August 17, 2023



- Welcome to the new season of FFGCoP!
- Recapping our purpose, last year's CoP sessions and resources
- What's on your radar? Data Acquisition Calendar NEW LOOK!
- Recap from July 2023 FFGCoP
- PD in 15 – [2 CFR 200.1 Definitions](#)
- Uniform Grant Guidance 'Cost Principles 101' - [2 CFR 200 Subpart E](#) & 34 CFR 76.530. What does it mean to be reasonable, necessary, and allocable?
- Program Specific Allowable Costs - Sarah Seamount
- Introducing Quick Guide Resources For Federal Grant Management
- Upcoming Trainings: ESEA & IDEA Fall Conference Save the date!



Welcome to FY2023-2024!



- We are excited to launch a new year of Communities of Practice.
- What are you most excited for this year?



What is a Community of Practice?



“[Community of practice](#)” (sometimes referred to as “CoP”) is a term created in 1993 by cognitive anthropologists Etienne Wenger and Jean Lave.

Communities of practice are groups that:

- Share a need, concern, or passion.
- Share experiences, expertise & knowledge in creative, free-flowing discussions
- Dynamic learning and problem solving
- Desire a better way - efficiencies



What Do Communities of Practice Provide?



- Access to experts in your field
- Peer to Peer Learning
- Knowledge Sharing
- Learn the how and the why
- Develop Best Practices & Strategies
- Resource Sharing
- Reminder Timelines
- Support and confidence building



Recap FFGCoP Year 1 Topics



Month	Topic 1	Topic 2	Topic 3	Topic 4
Oct-22	What is a Community of Practice?	Tips & Tricks – IDEA Part B Application	Overview of Federal Regulations and Grant Management	N/A
Nov-22	What is a “Working Budget” and Why Do I Need One?	Working Budget to Actual Reporting – Control Procedures & Best Practices	Budget to Actual Comparison - In the Financial Statements	N/A
Dec-22	Federal Program Overview - McKinney Vento/Title IX-A, & Title I-D	Grant Reimbursement Application 101	Ransomware & School Districts - Discussion	N/A
Jan-23	Federal Program Overview –All Things ESSER	Education Department General Administrative Regulations (EDGAR) 101	Maintenance of Effort (MOE): Special Education vs Federal Programs	Federal Funds & Food
Feb-23	Federal Funding Cliff	Funds Are Ending - Spend out planning	Realigning budgets once Pandemic funding ends	Budget planning process by Lake Pend Oreille
Mar-23	Overview of Federal Programs	Position Budgeting & Position Control	School Board Budget Presentations	N/A
Apr-23	Overview of Build America, Buy America Act	Compliance Supplement	Tips & Tricks: Appropriation Tracking	N/A
May-23	Overview of Time & Effort	Tips & Tricks: Data Dashboards	Inventory Tracking for Federal Grants	Year End Planning, Accrual Strategies, Closeout, etc.
Jun-23	Child Nutrition – Overview: Is CEP for you?	Professional Development: Indirect Costs for Federal Grants	Tips & Tricks-Year End Closeout checklist	N/A
Jul-23	Overview of Special Education	Gift Cards Purchases & Use	Procurement for Federal Funds	N/A

Topics for this year?



Our survey on future topics included the following requests:

- EDGAR – More advanced
- Accounting strategies
- Time & Effort Refresher
- Uniform Grant Guidance
- Program information in-depth
- Supplement not Supplant
- Break out discussions

What else would you like to see?



Welcome Josh Noteboom

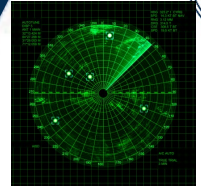


New Director of Federal Programs

Noteboom is a Kuna native, a graduate of Kuna High School and holds degrees from Northwest Nazarene University and Boise State University. This will be his 16th year working in education. He began his career in Kuna where he served as both elementary teacher and assistant principal before becoming an elementary school principal at Bruneau Elementary School in the Bruneau-Grandview School District. Most recently, Noteboom served as lead administrator for Village Leadership Academy in Boise.



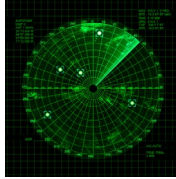
What's On Your Radar? August 2023



[Link to Data Acquisition Calendar](#)

DUE DATE	TITLE	APPLIES TO	REQUIRED BY	DETAIL	DEPARTMENT	CONTACT 1	CONTACT 2
08/01/23	21st CCLC State Assessment	21st CCLC Program Participants	GPRA EDGAR Sec. 75.720	ELA and Math assessment scores for previous year and current year, to show growth	Student Engagement & Safety	Sheena Strickler (208) 332-6813 Coordinator	N/A
08/01/23	21st CCLC School Year Attendance	21st CCLC Program Participants	GPRA EDGAR Sec. 75.720	Attendance percentages/rates at or below 90% in the prior school year and demonstrated growth (.1%) in the current school year	Student Engagement & Safety	Sheena Strickler (208) 332-6813 Coordinator	N/A
08/01/23	21st CCLC In-School Suspensions	21st CCLC Program Participants	GPRA EDGAR Sec. 75.720	All students who demonstrated a decrease in in-school suspensions compared to the previous school year	Student Engagement & Safety	Sheena Strickler (208) 332-6813 Coordinator	N/A
08/01/23	At-Risk for Disproportionality Webinar	Districts & Charters	IDEA Section 618(d)	8/1/23/-8/31/23 Required webinar for LEAs determined to be At-Risk by race/ethnicity for significant disproportionality, significant discrepancy, or disproportionate representation.	Special Education	Debi Smith (208) 332-6915 Special Populations Coordinator	Alisa Fewkes (208) 332-6919 Data & Reporting Coordinator
08/01/23	Special Education Initial Eligibility Data Corrections	Districts & Charters	Federal Regulations 34 CFR § 300.301 and 20 U.S.C. §1412(a)(9)	Last date to submit the Summer Initial Eligibility Reporting Form and any corrections to data for the prior June ISEE upload related to initial eligibility evaluation data including Indicator 11 - Child Find (60-day timeline) and Indicator 12 - Early Childhood Transition.	Special Education	Alisa Fewkes (208) 332-6919 Data & Reporting Coordinator	Debi Smith (208) 332-6915 Special Populations Coordinator
08/15/23	Request for Separate School Status	Districts & Charters	State Law 33-1003	Elementary schools having less than 10 pupils in average daily attendance must be pre-approved by the State Board of Education.	Public School Finance	Morgan Phillips (208) 332-6840 Program Information Coordinator	Tania Goretoy (208) 332-6841 Program Information Coordinator
08/31/23	Civil Rights Compliance Report	CACFP	Federal Regulations 7 CFR 226	Report summarizes racial status and ethnicity from income applications on file as of August 31 for participants in the CACFP. Sponsors may use income applications or enrollment forms to collect the data. Required to be submitted in MyIdahoCNP.	Child Nutrition	Sharon D'Sa (208) 332-6821 Admin Assistant	Kim Sherman (208) 332-6935 CACFP Coordinator
08/31/23	Child & Adult Care Food Program Application and Renewal	Districts & Charters	Federal Regulations 7 CFR 226	CACFP sponsors serving meals and snacks to children in Head Start, childcare centers and homes, homeless shelters and At-Risk meals programs.	Child Nutrition	Sharon D'Sa (208) 332-6821 Admin Assistant	N/A

What's Coming Up In September?



DUE DATE	TITLE	APPLIES TO	REQUIRED BY	DETAIL	DEPARTMENT	CONTACT 1	CONTACT 2
09/01/23	ISEE Data Submission - Summer Alternative 2023	Districts & Charters	State Law IC 33-1002 & IC 33-1004D	Submission for data collecting period 5/22/23 - 8/25/23. SDE approved alternative summer school programs including JDC.	Public School Finance	Dean Reich (208) 332-6983 Attendance & Enrollment Specialist	Todd King (208) 332-6937 Education Data Systems Reporting Manager
09/01/23	Pupil Transportation Reimbursement Claim	Districts & Charters	State Law IC 33-1006 & IC 33-120	Pupil transportation costs and related data for the prior school year.	Student Transportation	Zane Cliver (208) 332-6832 Financial Specialist	N/A
09/01/23	Special Education Timeline Compliance Notifications	Districts & Charters	Federal Regulations 34 CFR § 300.301 and 20 U.S.C. §1412(a)(9)	The SDE issues notifications of noncompliance for Special Education Indicator 11 - Child Find (60-day timeline) and Indicator 12 - Early Childhood Transition based on prior year data.	Special Education	Debi Smith (208) 332-6915 Special Populations Coordinator	Alisa Fewkes (208) 332-6919 Data & Reporting Coordinator
09/15/23	Title I-C Migrant, Annual Data Collection	Title 1-C Funded Districts	Federal Law ESSA	Required of all Migrant districts. Annual Data Collection, Re-Interview Summary, MPO Evaluation, All Services, Fidelity of Strategy Implementation (FSI) report.	Federal Programs	Sarah Seamount (208) 332-6958 Title I-C Coordinator	N/A
09/20/23	School District Facilities Fund Report	Districts Only	State Law IC 33-911(5)	Districts must report how these funds were used.	Public School Finance	Morgan Phillips (208) 332-6840 Program Information Coordinator	Tania Goretoy (208) 332-6841 Program Information Coordinator
09/29/23	Title I-A Annual Performance Report	Districts & Charters	OESE Consolidated State Performance Report	Required for all Title I LEAs - Districts with Neglected Set-Asides report the number served with these funds by grade level in the Title IA ARP	Federal Programs	Stacie Rekow (208) 332-6891 Title I-A & IV-A Coordinator	N/A
09/30/23	School Lunch Match Report (FICA)	Districts & Charters	State Law IC 33-1015 & IC 33-120	Required for state and federal reporting. State matching funds to operate the National School Lunch are the FICA payments for school lunch employees.	Accounting	Katie Trondson (208) 332-6858 Financial Specialist, Senior	N/A
09/30/23	Literacy Intervention Expenditure Report	Districts & Charters	State Law IC 33-1002 (r), IC 33-1807	Literacy Intervention Program Expenditure Report	Content & Curriculum	Meghan Wonderlich (208) 332-6876 Director	N/A
09/30/23	ISAT Remediation Expenditure Report	Districts & Charters	Appropriation Language	ISAT Remediation Program Expenditure Report	Content & Curriculum	Meghan Wonderlich (208) 332-6876 Director	N/A
09/30/23	Title I-D Neglected and Delinquent Programs - Evaluation	Districts & Charters	Federal Law ESEA Part D, Subpart 3, Sec. 1431	Required accountability/data collection for federal reporting. Evaluation opens July 1 and is completed in the online Title ID Evaluation https://apps.sde.idaho.gov/NeglectedAndDelinquent/Year/26/Home/Home	Federal Programs	Emily Sommer (208) 332-6904 Title D & IX-A Coordinator	N/A
09/30/23	Pupil Transportation Reimbursement Claim	Districts & Charters	State Law IC 33-1006 & IC 33-120	Reimbursement claim due	Student Transportation	Zane Cliver (208) 332-6832 Financial Specialist	N/A



Recapping July 2023

- Gift Card Purchasing Guidance
- Procurement Training – Federal Funds
- Special Education Programming Overview



[FFGCoP July 2023 Recording](#)

[FFGCoP July 2023 PDF](#)

Guidelines for Gift Cards



Generally speaking, the purchase and issuance of gift cards using public funds are an unallowable expense.



Conflicts of Interest & Audit Trail



What's the reasoning behind the scrutiny of gift card purchases with public funds?

- Conflicts of Interest/Personal Benefit
- When using public funds, it is necessary to have an audit trail which helps ensure that funds are not used for inappropriate items (i.e. alcoholic beverages, cigarettes, etc.).
- Gift cards do not provide an audit trail, accordingly, they are generally unallowable.



What's the Reasoning?



- Protecting employee pay. If gift cards were exempt from taxes, it could encourage companies to redistribute how employees are paid to avoid or reduce additional taxes.
- The takeaway: Regardless of the amount, a gift card given to employees is not considered a de minimis fringe benefit, it should be included in wages on Form W-2 and subject to tax withholdings.
- [IRS Fringe Benefits Guide](#)
- [IRS Memo CCA 200108042](#)
- [Publication 15-B \(2023\), Employer's Tax Guide to Fringe Benefits](#)

Gift Card Exception examples?



Homeless Children and Youth (HCY)

- The McKinney-Vento Act is designed to address the challenges that homeless children and youths face in enrolling, attending, and succeeding in school. To that end, the purchase of store cards with federal funds for the benefit only of students who meet the definition above, is allowable under certain specific circumstances.

Migrant Education

- Door prizes, movie tickets, *gift certificates (gift cards)* Prizes that are “*reasonable and of nominal cost*” may be used especially to promote participation in the local Parent Advisory Council (PAC) or parent events that support the completion of Measurable Performance Outcomes (MPOs). Per the Office of Migrant Education, “It is also a good idea to focus on prizes that have educational merit.”
- More exceptions may be available- Check with your program coordinator

Procurement – Federal Grant Funding

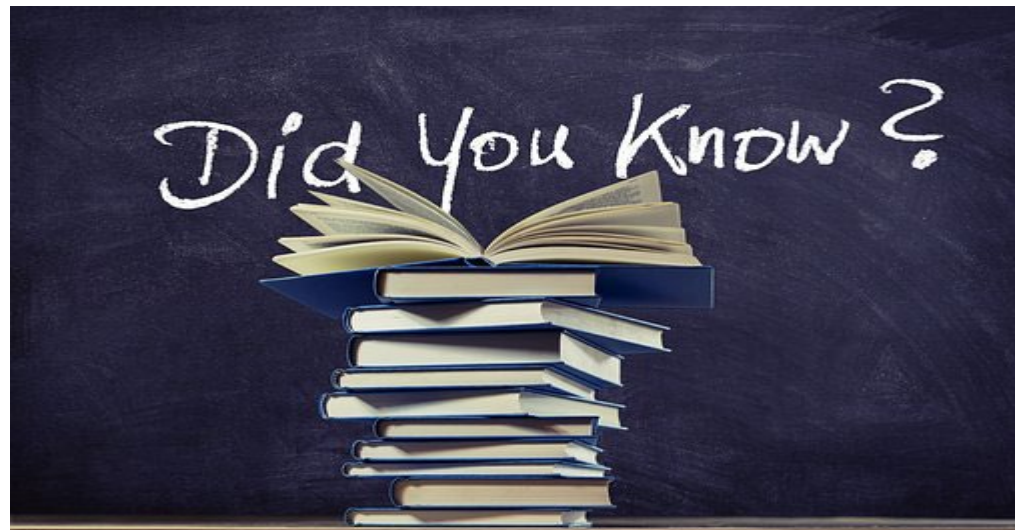


- Procurement Overview
- Federal Procurement Methods
- Build America, Buy America Act Review
- State of Idaho Procurement Methods
- Idaho Statewide Contracts
- Procurement in Practice

What is Procurement?



- LEAs must consider both state, local/LEA and federal procurement guidelines as items maybe purchased with federal, local, and/or state funds
- LEAs must follow whichever regulations are the most restrictive



Purchasing Reflections



- Purchasing has many components
- Most LEAs have several staff assigned as purchasers that may need purchasing training (and refreshers)
- Purchasing requires approval chains
- Purchasing requires policies and procedures be in place
- Various funding sources and grant funded programs may have additional restrictions and requirements



Special Education Overview



Individual with Disabilities Education Act (IDEA)

- **Part B** - includes provisions related to formula grants that assist states in providing a free appropriate public education in the least restrictive environment for children with disabilities ages three through 21.
- **Part C** - includes provisions related to formula grants that assist states in providing early intervention services for infants and toddlers birth through age two and their families.



Six Key Elements of IDEA

1. Nondiscriminatory Evaluation
2. Procedural Safeguards
3. Free Appropriate Public Education (FAPE)
4. Parental Participation
5. Individualized Education Program
6. Least Restrictive Environment



Special Education Program Resources



RESOURCES

- PORTALS & PLATFORMS
- EVENTS CALENDAR
- COVID-19 RESOURCES

DEPARTMENT AREAS

- Dispute Resolution
- Funding & Fiscal Accountability
- Public Reporting
- RDA Monitoring System
- Special Education Advisory Panel
- Special Education Forms
- Special Education Manual

Special Education Directors

Statewide Training & Technical Assistance (Click logos to follow links)

- IDAHO TRAINING Clearinghouse
- IDAHO SESTA SPECIAL EDUCATION SUPPORT & TECHNICAL ASSISTANCE
- Youth Empowerment Services Empowering the mental wellness of children, youth and their families

IDAHO TRAINING Clearinghouse

HOME RESOURCES CALENDAR FOR CREDIT REGISTRATION WEBINARS **SESTA**

The Idaho Training Clearinghouse (ITC) connects ALL IDAHO EDUCATORS and parents with hundreds of special education resources. Start your search for resources below by keyword, a specialized role, or a specific topic.

Search ITC Resources Search ITC Resource Library

Search by Specialized Role

- Directors
- Paraprofessionals
- Parents
- Principals

Search by Specific Topic

- Accessible Educational Materials
- Assistive Technology
- Autism and Low Incidence
- Behavior
- Cultivating Readers
- Comprehensive Evaluation
- Early Childhood
- Educational Services for the Deaf and Blind
- Idaho Tiered Behavior Supports
- Individualized Education Program (IEP)
- Open Educational Resources
- Pyramid Collaborative
- Quick Guides Library
- RDA Monitoring System
- School-Based Medicaid
- Secondary Transition
- Students with Significant Cognitive Disabilities
- Universal Design for Learning



Professional Development (PD) in 15



Subpart A —Acronyms and Definitions



- 2 CFR 200.1 Subpart A - Acronyms and Definitions



Code of Federal Regulations

A point in time eCFR system



Title 2



Displaying title 2, up to date as of 8/14/2023. Title 2 was last amended 3/01/2023.

[view historical versions](#)

Enter a search term or CFR reference (eg. fishing or 1 CFR 1.1)



[Title 2](#) / [Subtitle A](#) / [Chapter II](#) / [Part 200](#) / [Subpart A](#) / [Acronyms](#) / [§ 200.1](#)

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ECFR CONTENT



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Details

§ 200.1 Definitions.

These are the definitions for terms used in this part. Different definitions may be found in Federal statutes or regulations that apply more specifically to particular programs or activities. These definitions could be supplemented by additional instructional information provided in governmentwide standard information collections. For purposes of this part, the following definitions apply:

Acronyms and Definitions continued



Allocation means the process of assigning a cost, or a group of costs, to one or more cost objective(s), in reasonable proportion to the benefit provided or other equitable relationship. The process may entail assigning a cost(s) directly to a final cost objective or through one or more intermediate cost objectives.

Assistance listings refers to the publicly available listing of Federal assistance programs managed and administered by the General Services Administration, formerly known as the Catalog of Federal Domestic Assistance (CFDA).

Assistance listing number means a unique number assigned to identify a Federal Assistance Listings, formerly known as the CFDA Number.

Assistance listing program title means the title that corresponds to the Federal Assistance Listings Number, formerly known as the CFDA program title.

Audit finding means deficiencies which the auditor is required by [§ 200.516\(a\)](#) to report in the schedule of findings and questioned costs.

Auditee means any non-Federal entity that expends Federal awards which must be audited under [subpart F of this part](#).

Auditor means an auditor who is a public accountant or a Federal, State, local government, or Indian tribe audit organization, which meets the general standards specified for external auditors in generally accepted government auditing standards (GAGAS). The term auditor does not include internal auditors of nonprofit organizations.

Making Sense of it All



Learning federal terminology is important to fully understand fiscal and programmatic intention and rules.

Corrective action means action taken by the auditee that:

- (1) Corrects identified deficiencies;
- (2) Produces recommended improvements; or
- (3) Demonstrates that audit findings are either invalid or do not warrant auditee action.

Cost allocation plan means central service cost allocation plan or public assistance cost allocation plan.

Cost objective means a program, function, activity, award, organizational subdivision, contract, or work unit for which cost data are desired and for which provision is made to accumulate and measure the cost of processes, products, jobs, capital projects, etc. A cost objective may be a major function of the non-Federal entity, a particular service or project, a Federal award, or an indirect (Facilities & Administrative (F&A)) cost activity, as described in [subpart E of this part](#). See also the definitions of *final cost objective* and *intermediate cost objective* in this section.

Cost sharing or matching means the portion of project costs not paid by Federal funds or contributions (unless otherwise authorized by Federal statute). See also [§ 200.306](#).

Cross-cutting audit finding means an audit finding where the same underlying condition or issue affects all Federal awards (including Federal awards of more than one Federal awarding agency or pass-through entity).

Disallowed costs means those charges to a Federal award that the Federal awarding agency or pass-through entity determines to be unallowable, in accordance with the applicable Federal statutes, regulations, or the terms and conditions of the Federal award.



Cost Principles – what are they?

2 CFR 200 Subpart E





2 CFR 200 UGG

- Subpart A – Definitions
- Subpart B – General Provisions
- Subpart C – Pre-Federal Award Requirements
- Subpart D – Post Federal Award Requirements
- Subpart E – Cost Principles
- Subpart F – Audit Requirements

COST PRINCIPLES

- **200.400 – 200.476**

§ 200.403 Factors affecting allowability of costs.

- **Be necessary, reasonable, and allocable**
- **Comply with the cost principles** and federal award
- **Be consistent** with policies and procedures applying uniformly to federal and non-Federal activities and costs
- Be consistently treated as either **direct or indirect costs**
- Be determined in accordance with **GAAP**
- **Not be included or used to meet cost sharing / match requirements**
- Be **adequately documented**
- Incurred during the **approved budget period**

Necessary & Reasonable Costs



§ 200.404 Reasonable costs.

- A cost is reasonable if, in its nature and amount, it does not exceed that which would be incurred by a **prudent person under the circumstances** prevailing at the time the decision was made to incur the cost. The question of reasonableness is particularly important when the non-Federal entity is predominantly federally-funded. In determining reasonableness of a given cost, consideration must be given to:
 - (a) Whether the cost is of a type generally recognized **as ordinary and necessary for the operation** of the non-Federal entity or the proper and efficient performance of the Federal award.
 - (b) The restraints or requirements imposed by such factors as: **sound business practices**; arm's-length bargaining; Federal, state, local, tribal, and other laws and regulations; and terms and conditions of the Federal award.

2 CFR 200.404 Reasonable Costs Continued



- (c) **Market prices** for comparable goods or services for the geographic area.
- (d) Whether the individuals concerned **acted with prudence in the circumstances** considering their responsibilities to the non-Federal entity, its employees, where applicable its students or membership, the public at large, and the Federal Government.
- (e) Whether the non-Federal entity significantly deviates from its **established practices and policies** regarding the incurrence of costs, which may unjustifiably increase the Federal award's cost.



- **§ 200.405 Allocable costs**

(a) A cost is allocable to a particular Federal award or other cost objective **if the goods or services involved are chargeable or assignable to that Federal award or cost objective** in accordance with relative benefits received. This standard is met if the cost:

- (1) **Is incurred specifically for the Federal award;**
- (2) Benefits both the Federal award and other work of the non-Federal entity and can be distributed in proportions that may be approximated using reasonable methods; and
- (3) **Is necessary to the overall operation** of the non-Federal entity and is assignable in part to the Federal award in accordance with the principles in this subpart.

Allocability continued



(b) **All activities** which benefit from the non-Federal entity's indirect (F&A) cost, including unallowable activities and donated services by the non-Federal entity or third parties, **will receive an appropriate allocation of indirect costs.**

(c) Any cost allocable to a particular Federal award under the principles provided for in this part *may not be charged to other Federal awards to overcome fund deficiencies*, to avoid restrictions imposed by Federal statutes, regulations, or terms and conditions of the Federal awards, or for other reasons. However, this prohibition would not preclude the non-Federal entity from shifting costs that are allowable under two or more Federal awards in accordance with existing Federal statutes, regulations, or the terms and conditions of the Federal awards.

Allocability with Equipment & CAS



- Where the purchase of equipment or other capital asset is specifically authorized under a Federal award, **the costs are assignable to the Federal award** regardless of the use that may be made of the equipment or other capital asset involved when no longer needed for the purpose for which it was originally required. See also [§§ 200.310](#) through [200.316](#) and [200.439](#).
- If the contract is subject to CAS, costs must be allocated to the contract pursuant to the Cost Accounting Standards. To the extent that CAS is applicable, the allocation of costs in accordance with CAS takes precedence over the allocation provisions in this part.

What is CAS?



- Cost Accounting Standards (CAS) are a set of standards that are designed “to achieve uniformity and consistency in cost accounting practices.”
- Cost Accounting Standard (CAS) 9905.502 states “All costs incurred for the same purpose, in like circumstances, are either direct costs only (can be charged to a grant) or indirect costs only (must be paid with unrestricted funds) with respect to final cost objectives.”

Direct cost allocation principles



- If a cost benefits two or more projects or activities in proportions that can be determined without undue effort or cost, the cost must be allocated to the projects based on the proportional benefit.
- If a cost benefits two or more projects or activities in proportions that *cannot be determined because of the interrelationship of the work* involved, then, notwithstanding paragraph (c) of this section, the costs may be allocated or transferred to benefitted projects on any reasonable documented basis.
- Do not confuse unallowable proportional cost splitting with true direct costs. Example: charging a proportional cost to a grant, based on student count – such as special education – when it is a cost to all students.

Is it Necessary?



A cost is “necessary” if it meets an important program objective - it must address an existing need.

True or False?

You can purchase lunch for 20 Special Education staff for an end of year party with unspent federal special education grant funds?

Quiz Time! Is it reasonable?



A cost is “reasonable” if, in its nature and amount, it does not exceed that which would be incurred by a prudent person.

True or False?

You can pick out the most expensive version of a product using federal grant funds, even if other similar products are available for a much lower price.

Is it Allocable?



Allocability: To what extent are the expenditures charged to a particular grant program benefiting the program.

True or False?

An instructional media item purchased for the Title I program may be paid for with IDEA funds simply because the LEA's Title I funds have run out and unobligated funds remain in the IDEA grant.

SELECTED ITEMS OF COST - 200.420 – 200.476



- This section provides principles to be applied in establishing the allowability of certain items involved in determining cost, in addition to the requirements of Subtitle II.
- These principles apply whether or not a particular item of cost is properly treated as direct cost or indirect (F&A) cost.
- Failure to mention a particular item of cost is not intended to imply that it is either allowable or unallowable; rather, determination as to allowability in each case should be based on the treatment provided for similar or related items of cost, and based on the principles described in §§ 200.402 Composition of costs through 200.411 Adjustment of previously negotiated indirect (F&A) cost rates containing unallowable costs.

Selected Items Examples = Details



ECFR CONTENT

⦿ § 200.445 Goods or services for personal use.

- (a) Costs of goods or services for personal use of the non-Federal entity's employees are unallowable regardless of whether the cost is reported as taxable income to the employees.
- (b) Costs of housing (e.g., depreciation, maintenance, utilities, furnishings, rent), housing allowances and personal living expenses are only allowable as direct costs regardless of whether reported as taxable income to the employees. In addition, to be allowable direct costs must be approved in advance by a Federal awarding agency.

ECFR CONTENT

⦿ § 200.454 Memberships, subscriptions, and professional activity costs.

- (a) Costs of the non-Federal entity's membership in business, technical, and professional organizations are allowable.
- (b) Costs of the non-Federal entity's subscriptions to business, professional, and technical periodicals are allowable.
- (c) Costs of membership in any civic or community organization are allowable with prior approval by the Federal awarding agency or pass-through entity.
- (d) Costs of membership in any country club or social or dining club or organization are unallowable.
- (e) Costs of membership in organizations whose primary purpose is lobbying are unallowable. See also [§ 200.450](#).

Reminder – Check Your LEA Policy



- Federal code may be less restrictive than your own board policies or state code.
- Check that your own board policies for internal decisions and rules.
- Remember, there are two sets of federal guidance:
 - Uniform Grant Guidance (UGG) (general)
 - Program Specific



Program Specific Use of Funds Migrant Education

Sarah Seamount – Migrant Education Coordinator



Migrant Exceptions Use of Funds



In the non-regulatory guidance, the Office of Migrant Education lays out general guidelines to consider:

- If there are no other resources available, MEP funds may be used to pay for the costs of food while the migratory children are participating in the field trip, as long as the State MEP abides by the criteria that all State educational agencies (SEAs) and local operating agencies (LOAs) must consider when determining if they may use MEP funds for a particular activity or (instructional or support) service:

Considerations 1-3



1. The activity or service comports with the results of the State's Comprehensive Needs Assessment (CNA) and the strategies outlined in the State's Service Delivery Plan (SDP).
2. MEP funds must first be used to meet the identified needs of migratory children that result from their migratory lifestyle, and to permit these children to participate effectively in school.
3. The activity or service meets the needs of migratory children that are not addressed by services available from other Federal or non-Federal programs.

Considerations 4-5




4. MEP funds are used to supplement, rather than supplant, the use of State and local funds.
5. The costs of the service or activity must comport with the cost principles described in the Uniform Guidance (Subpart E of 2 CFR Part 200). The cost principles require, among other things, that costs of the service or activity be reasonable and necessary, and be allocable (or chargeable) to the MEP relative to the benefit received. See MEP Non-Regulatory Guidance, Chapter X, Questions F1-F3 for additional information.

Specific Migrant Q & A



- Searchable database of questions & answers
- Office of Migrant Education Policy Q&As can be found at https://results.ed.gov/legislation/policy_qas

MEP POLICY QUESTIONS & ANSWERS

This database features policy questions submitted to the Office of Migrant Education (OME) from 2012 - present. The responses were previously distributed to Migrant Education Program (MEP) State Directors in the form of Quarterly and Special Edition Q&As via the MEPSTATE listserv. Users may search policy questions by program topic areas which correspond with the Department's Non-Regulatory Guidance for Title I, Part C. In the creation of this database, the OME made technical updates to some of the responses to comport with the current statute (Elementary and Secondary Education Act (ESEA) of 1965, as amended by the Every Student Succeeds Act (ESSA) of 2015), regulations, and guidance. Responses that received technical edits are identified with this symbol: . Previously published Q&As that are not currently featured in this database may be under review by the OME staff.

View Q&A's By Topic

By Subtopic

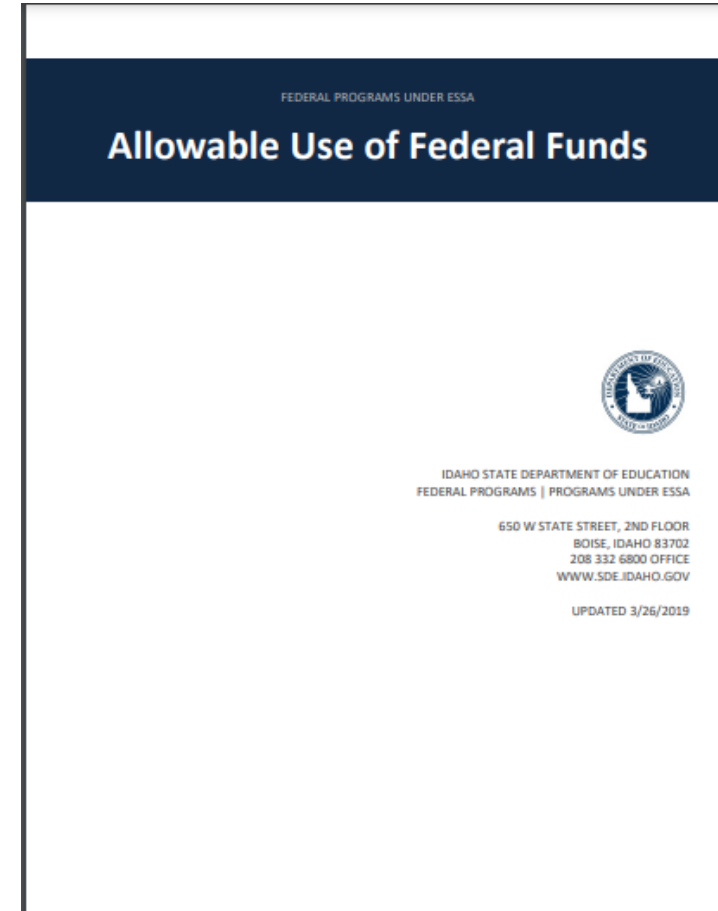
Search Q&As

[Clear Search](#)

Migrant Allowable Activities



- Use the Use of Federal Funds document at:
<https://www.sde.idaho.gov/federal-programs/funding/files/fiscal/allowable/Federal-Programs-Allowable-Use-of-Funds.pdf>



Some Exceptions



- Souvenirs, memorabilia, or promotional items, such as T-shirts, caps, tote bags, imprinted pens, and key chains These may be purchased if reasonable and necessary as “such materials can be useful tools in communicating with families about the program, for purposes of initial ID&R as well as follow-up contact” and are allowable under 2 CFR 200.421(b)(4).
- Door prizes, movie tickets, gift certificates Prizes that are “reasonable and of nominal cost” may be used especially to promote participation in the local Parent Advisory Council (PAC) or parent events that support the completion of Measurable Performance Outcomes (MPOs). Per the Office of Migrant Education, “It is also a good idea to focus on prizes that have educational merit.”

Additional Exceptions



- First aid supplies: These can be purchased to use with migrant students during migrant summer school or as provided as part of support service to a migrant child.
- Purchase of an actual bus (vehicle): Parents and/or students may be transported as a Migrant Support Service in order to access educational, health and social services, parent involvement, or other services



More Resources & Upcoming Training Opportunities



Special Education Allowable List



Allowable costs list

ALLOWABILITY OF SPECIFIC ITEMS OF COST

The table below lists specific items of cost and addresses the allowability of each.

Allowed/Not Allowed	Budget Item	Special Requirements or Additional Information
Allowed	ADVERTISING: Costs associated with advertising in media such as newspapers, radio, and television, direct mail, exhibits, electronic or computer transmittals.	Allowed for IDEA-related recruitment of personnel, procurement of goods and services, and other specific purposes necessary to meet the requirements of the IDEA grant.
Allowed	ASSISTIVE TECHNOLOGY DEVICES: Used to increase, maintain or improve the functional capabilities of a child with a disability.	
Allowed	AUTOMATIC DOOR OPENERS: Purchase and installation.	Purchase and installation of automatic door openers is allowed if needed to provide access for a child with a disability.
Allowed, but special requirements or additional information required	BUS PURCHASE, LEASE or RENTAL: Vehicle purchase or lease, insurance, repair, and maintenance. See also "Transportation Costs – Special Education".	Vehicles must be used ONLY to transport children with disabilities who require special assistance in transportation (special transportation or additional transportation), including children with disabilities attending regular classes.
Allowed, but special requirements or additional information required	BUS DRIVER: Salaries and fringe benefits.	The salary and fringe benefits of a bus driver are allowed ONLY for the time the driver transports children with disabilities who require special assistance in transportation (special transportation or additional transportation), including children with disabilities attending regular classes.
Allowed	CHILD-FIND ACTIVITIES: Costs associated with public awareness, notices, screening.	Child find activities are allowed for identification of children with disabilities.

Introducing Grant Management Quick Guides



- Quick reference to code
- Overview of process
- Hits on important facts
- Highlights exceptions

Look for the 1st full Quick-Guide with the FFGCoP Recap



FISCAL GUIDANCE QUICK GUIDE

GENERAL GUIDANCE

Under 2 CFR 300.202(i) The IDEA excess cost requirement prevents an LEA from using funds provided under Part B of the Act to pay for all of the costs directly attributable to the education of a child with a disability. Under the Uniform Grant Guidance, there is a very high burden of proof to show that paying for food and beverages with Federal funds is necessary to meet the goals and objectives of a Federal grant. The Office of Special Education guidance states that food purchases such as candy/snacks for students are not allowed unless they are tied to an individual IEP.

General Food Purchasing Guidance with Federal Funds

Any food-related expense (including meals, snacks, light refreshments, etc.) charged to a federal award must satisfy BOTH criteria below:

1. Fit into one of the five Uniform Grant Guidance (UGG) as described in 2 CFR 200, direct cost categories or one of the two other circumstances listed below (and apply under a specific use of funds by grant, such as IDEA Part B, Migrant Education, etc.):

a. DIRECT COST CATEGORIES:

- i. Participant Support
- ii. Travel
- iii. Entertainment
- iv. Lobbying
- v. Conference

b. OTHER CIRCUMSTANCES: If a cost doesn't fit into one of the above five direct cost categories the food-related expense must:

- i. Be fundamental to the project and crucial, necessary and indispensable for carrying out the scope of work, or
- ii. Be specifically approved in writing by the Fiscal Accountability Office in response to a written prior approval request that was reviewed, approved and submitted to the SDE Funding and Accountability Coordinator.

Upcoming SDE Training Opportunities



- Don't forget to register: ESEA & IDEA Fall Workshop's
- September 14th & 15th, at the Nampa Civic Center
- September 25th-26th, Best Western Plus Coeur d'Alene Inn



ESEA & IDEA

Federal Programs Directors Meeting

Remember Your Why



- Utilizing best practices and confidence in how to effectively run our programs leads to enhanced student outcomes.
- We love our students and families!



Thank You



Thank you for being super for kids in our communities!



Reach Out to the SDE – Federal Programs



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Thank you for attending FFGCoP! Leading with courage, strategy, and confidence!



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