



Welcome Back To FFGCoP!

Federal Fiscal Grants Communities of Practice #4



Idaho State Department of Education

DEBBIE CRITCHFIELD, SUPERINTENDENT OF PUBLIC INSTRUCTION

Agenda 1/17/2023



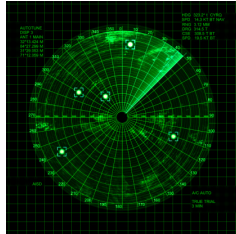
- What's on your radar/What's due around the state? (Data Acquisition Calendar Review)
- PD Federal Program Overview – All Things ESSER with Lisa English
- PD in 15 - EDGAR 101 –Lisa Pofelski-Rosa
- Tips & Tricks – MOE: SPED vs Federal Programs
- Federal Funds & Food – Lisa Pofelski-Rosa
- Discussion time
- Future Agendas – Updated Schedule



What's On Your Radar? January 2023

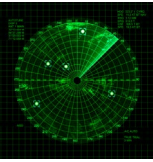


What's Due Around the State this month? [Link to calendar](#)



JANUARY 2023							
DUE DATE	DATE SUBMITTED TO THE SDE	FORM TITLE	COMPLETION LEVEL	SDE SECTION	SDE CONTACT	REQUIRED BY	COMMENTS
January		21st CCLC Demographics	All current 21st CCLC program participants	Student Engagement & Safety	Sheena Strickler (208) 332-6813	Government Performance and Results Act (GPRA); EDGAR, Section 75.720	EDUID, First, Last, gender, DOB, Race/Ethnicity, IEP, FRL, ELL/LEP
January 6		Application for Tuition Equivalency Funds	District	Special Education	Lisa Pofelski-Rosa (208) 332-6916	State Law IC 33-2004	Special education students application for tuition equivalency funds. https://www.sde.idaho.gov/sped/funding/files/funding/forms/Exceptional-Child-Tuition-Equivalency.pdf
January 15		Title I-A, Application for Reallocated Funds (if available)	District/Charter	Federal Programs	Financial Specialist - TBD (208) 332-6900 <i>*updated 8/23/22</i>	Federal Law PL 107-110	Districts apply for the additional funds annually.
January 15		Funding Cap Appeal Application	District/Charter	Student Transportation	Kyle Rahn (208) 332-6851	State Law IC 33-1006	Request for waiver from funding cap.
January 15		Charter School LEA Designation	Charter	School Choice	Michelle Clement Taylor (208) 332-6963	IDAPA 08.02.04.500.02	This is required for any district authorized charter school wanting to be an independent LEA authorized by the district.
January 15		Border Contract Expense Report	District	School Finance	Morgan Phillips (208) 332-6840 Tania Goretoy (208) 332-6841	State Law IC 33-1002	Districts must submit documentation of border contract costs for 2022-2023. <i>*updated 9/30/22</i>
January 25		Final Application and Budgets IDEA Part B and Preschool Funds for New Charter School	Charter	Special Education	Lisa Pofelski-Rosa (208) 332-6916	Federal Regulations 34 CFR 300.200-300.204	Required for eligibility for IDEA Part B and Preschool funds.
January 31		General Supervision File Review (GSFR)	District/Charter	Special Education	Will Spoja (208) 332-6933 Debi Smith (208) 332-6915	34 CFR § 300.149 34 CFR § 300.600-602	Final deadline for uploading existing supporting evidence to the CTT or LEAs EDPlan system related areas of concern.

What's Coming Up In February?



FEBRUARY 2023

DUE DATE	DATE SUBMITTED TO THE SDE	FORM TITLE	COMPLETION LEVEL	SDE SECTION	SDE CONTACT	REQUIRED BY	COMMENTS
February		Migrant Student Information System (MSIS) Data Reporting; Instructional Services, Supportive Services, Priority for Services and Continuation of Services	District/Charter	Federal Programs	Sarah Seamount (208) 332-6958	Federal Law PL 107-110	Required for Federal Reporting/Accountability/IC sub-allocation determination; Districts complete quarterly data verification in MSIS with Regional MEP Coordinator.
February 1		Application for Impact Aid	District	Indian Education	Johanna Jones (208) 332-6968	Federal Law Title VII, PL 874	Application for Title VII (PL 874) Impact Aid in Federally affected areas and for (NCLB) Act of 2001. Application must be on file with SDE.
February 1		SFA Onsite Review	District/Charter	Child Nutrition	NSLP Team (208) 332-6820	Federal Regulations 7 CFR 210	Reviews with Corrective Action require follow up; keep on file for review by SDE. Form is available in Idaho School Nutrition Reference Guide on CNP website.
February 15		Independent Review of Applications	District/Charter	Child Nutrition	Melissa Cook (208) 332-6830 Jennifer Butler (208) 332-6929	Federal Regulations. 7 CFR 210	SFAs demonstrating high levels of, or are at risk for, administrative error are required to conduct a review of F/R application determination prior to notifying households of eligibility or ineligibility. Complete if notified of requirement
February 15 <i>*updated 8/2/22</i>		GEAR UP Semester 1 Transcripts	School Partners/All Cohort Students and Comparison Group	Student Engagement & Safety	Jacque Deahl (208)332-6945	GEAR UP Federal Regs/Evaluation Plan 34 CFR	Courses and grades
February 15 <i>*updated 8/2/22</i>		GEAR UP Semester 1 Attendance	School Partners/All Cohort Students and Comparison Group	Student Engagement & Safety	Jacque Deahl (208)332-6945	GEAR UP Federal Regs/Evaluation Plan 34 CFR	Student level ADA
February 26		Migrant Student Information System (MSIS) Data Reporting verified up to date	Title 1-C funded District/Charter	Federal Programs	Sarah Seamount (208) 332-6958	Federal Law PL 114-95	Required data up-to-date to use for Idaho formula for Title I-C Allocations for 2022-2023.

Refresher from December



- Discussion Time: Cybersecurity & Ransomware
- GRA 101: What to know & Tips & Tricks!
- PD in 15-ish: General Education Provisions Act (GEPA) – what is it?
- Program Highlight: McKinney Vento with Emily Sommer





PD Federal Program Overview:

All Things ESSER Lisa English ESSER Hot Topics

Lisa English – Pandemic Relief Funds Coordinator

(209)332-6911



CARES ESSER I



- Allocated- \$47,854,695.00
 - Expended- \$47,745,639.03
 - Unobligated- \$109,055.97
-
- CARES ESSER I, LMS, SEL
 - 5pm on 1/23/2023



CARES ESSER



- CRRSA ESSER II- Obligation 9/30/2023
Liquidation 1/25/2024
- ARP ESSER III- Obligation 9/30/2024
Liquidation 1/25/2025



- CFR 2 § 200.313(d)
- **Management requirements.** Procedures for managing equipment (including replacement equipment), whether acquired in whole or in part under a Federal award, until disposition takes place will, as a minimum, meet the following requirements:
- (1) Property records must be maintained that include a description of the property, a serial number or other identification number, the source of funding for the property (including the FAIN), who holds title, the acquisition date, and cost of the property, percentage of Federal participation in the project costs for the Federal award under which the property was acquired, the location, use and condition of the property, and any ultimate disposition data including the date of disposal and sale price of the property.
- (2) A physical inventory of the property must be taken and the results reconciled with the property records at least once every two years.
- (3) A control system must be developed to ensure adequate safeguards to prevent loss, damage, or theft of the property. Any loss, damage, or theft must be investigated.
- (4) Adequate maintenance procedures must be developed to keep the property in good condition.

Allowable Use of Funds



- Prevent, prepare for, or respond to
- Necessary, reasonable, and allocable

- ESSER Programs Use of Funds (20)
- Federal Programs Allowable Use of Federal Funds
- Uniform Grant Guidance (UGG) 2 CFR Part 200
- Education Department General Administrative Regulations (EDGAR)

Allowable Use of Funds



- Connectivity of Wifi-Hot spots
- Laptops tablets for every student
- Upgrades for HVAC, doors/windows, security systems
- After school tutoring
- Summer learning
- Extended school day programs
- Sanitation in school (hand sanitizer dispensers, soap, etc.)
- Thermometers, PPE
- Social workers/counselors
- Refillable water stations
- Outreach/mental health services
- Evidence based curriculum to lessen learning loss
- Paraprofessionals
- Curriculum
- Roofing/minor repairs on buildings
- Floor scrubbers/new flooring
- Professional development



Unallowable Use of Funds



- Goods or services for personal use (coffee cups, office décor, sweat shirts, t-shirts, water bottles, gift baskets)
- Ceremonies, banquets, or celebration expenditures
- Field trips for social, entertainment, or recreational purposes
- Gift cards, tickets to movies, or sporting events
- Meeting or event décor (flowers, balloons)
- Team dinners, food trucks, most food

However...



- The following items may be donated, but may not be purchased with grant funds:
 - Gifts or items that appear to be gifts
 - Souvenirs, memorabilia, or promotional items, such as T-shirts, caps, tote bags, imprinted pens, and key chains
 - Door prizes, movie tickets, gift certificates, pass to amusement parks, etc.

1. Is a working lunch necessary? The information must be critical to the overall agenda. The agenda must state this is a working lunch.
2. Is the lunch portion of the agenda a critical, substantive discussion?
3. Is there a genuine time constraint to get lunch due to a topic-packed agenda prohibiting time for lunch? In very rare cases, are there no meal places within a couple of hours' access?
4. Is the lunch cost reasonable?
5. Has the local education agency (LEA) carefully documented that it is reasonable and necessary?

Website



Federal Programs

The Federal Programs department meets regularly and provides assistance to school districts under the requirements of the Elementary and Secondary Education Act (ESEA), currently enacted as the Every Student Succeeds Act (ESSA). We accomplish this by implementing federal program monitoring to ensure districts are compliant with the law. We focus on addressing challenges and improving the academic success of students who are struggling and at-risk so they meet state academic standards.

HIGHLIGHTS

FEDERAL PROGRAMS
DEPARTMENT INFOGRAPHIC

ESSA STATE PLAN

DEPARTMENT AREAS

Pandemic Relief
Funds

ESSER
Monitoring

Educator Effectiveness

Equitable Services

Family & Community
Engagement

Federal Programs
Monitoring

Foster Care

Funding &

School Improvement &

Federal Programs »

- > Pandemic Relief Funds
- > Educator Effectiveness
- > Equitable Services
- > ESSER Monitoring
- > Family & Community Engagement
- > Federal Programs Monitoring
- > Foster Care
- > Funding & Fiscal Accountability
- > School Improvement & Support
- > Title I-A: Improving Basic Programs
- > Title I-C: Migrant Education
- > Title I-D: Neglected, Delinquent, or At-Risk
- > Title II-A: Supporting Effective Instruction
- > English Learner Program/Title III
- > Title IV-A: Student Support & Academic Enrichment
- > Title V-B: Rural Education
- > Title IX-A: Homeless Children & Youths

📁 Archives »

📅 Events »

Contact Details

👤 Main Line

Contact Us:



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Kathy Gauby, Interim Federal Program Director

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<https://www.sde.idaho.gov/federal-programs/prf/index.html>



Idaho State Department of Education

DEBBIE CRITCHFIELD, SUPERINTENDENT OF PUBLIC INSTRUCTION



EDGAR 101

What is it, and how to navigate it



WHAT IS EDGAR?



- The Education Department of General Administrative Regulations (EDGAR) are the federal regulations that govern all federal grants awarded by the U.S. Department of Education on or after December 26, 2014 to local districts (LEAs) and charters including State-administered programs.
- The USDE's unofficial compilation of administrative requirements for grants.
- The regulations impact time and effort certifications, indirect cost reimbursement, timely obligation of funds and carryover, financial management rules, program income, record retention, property/equipment/supplies inventory controls, procurement, monitoring, conflicts, travel policies, and allowable costs.
- All recipients of federal grant dollars must comply with these new rules to avoid audit exposure. Effective date of July 1, 2015.



Authority



- General Education Provisions Act (GEPA)
- General authority of the Secretary, 20 USC 1221e-3
- Authority of Secretary to adopt regulations, 20 USC 3474



EDGAR - PURPOSE



- Emphasizes internal controls to *strengthen oversight* over federal funds to reduce risks of waste, fraud, and abuse.
- Auditors will look for significant written policies and procedures that provide for effective internal controls and will ensure grantees are monitoring employees for compliance with the written policies and procedures.
- Grantees must have written procedures for determining the allowability of costs charged to federal grants. (200.302(b)(7))
- All costs must be documented as **reasonable, necessary, allocable, and allowable.**



Sections of EDGAR



- Education Department General Administrative Regulations (EDGAR): Consists of administrative regulations governing Department of Education grant programs found in parts 75, 76, 77, 79, 81, 82, 84, 86, 97, 98 and 99 of Title 34 of the Code of Federal Regulations of 34 C.F.R.; a document issued by ED that contains a reprint of these regulations.
- [Part 75—Direct Grant Program](#)
- [Part 76—State-Administered Program \(current version\)](#) Title I, Title II, Title III, IDEA, 21st Century, Adult Ed, Perkins/CTE, etc.
- [Part 77—Definitions That Apply to Department Regulations \(current version\)](#)
- [Part 79—Intergovernmental Review of Department of Education Programs and Activities \(current version\)](#)
- [Part 81—General Education Provisions Act Enforcement \(current version\) GEPA](#)
- [Part 82—New Restrictions on Lobbying \(current version\)](#)
- [Part 84—Governmentwide Requirements for Drug-Free Workplace \(Financial Assistance\) \(current version\)](#)
- [Part 86—Drug and Alcohol Abuse Prevention \(current version\)](#)
- [Part 97—Protection of Human Subjects \(current version\)](#)
- [Part 98—Student Rights in Research, Experimental Programs, And Testing \(current version\)](#)
- [Part 99—Family Educational Rights and Privacy \(current version\)](#)



Part 76 State Administered Programs



Covered Programs

- Eligibility

Allowability

- Cost Principles
- Use of Funds
- Acquisition of real property/construction
- Indirect Cost Rates
- Compliance with statutes, regulations
- Fiscal control including fund accounting requirements

Timely Obligations and Reporting

- Period of availability & carryover
- Closeout
- Subgrantee reporting requirements
- Record keeping

PART 76—STATE-ADMINISTERED PROGRAMS

Subpart A—General

REGULATIONS THAT APPLY TO STATE-ADMINISTERED PROGRAMS

Sec.

76.1 Programs to which part 76 applies.

76.2 Exceptions in program regulations to part 76.

ELIGIBILITY FOR A GRANT OR SUBGRANT

76.50 Statutes determine eligibility and whether subgrants are made.

76.51 A State distributes funds by formula or competition.

76.52 Eligibility of faith-based organizations for a subgrant and nondiscrimination against those organizations.

76.53 Severability.



Part 76 – State Administered Programs Details



ECFR CONTENT

ENHANCED CONTENT

 [View table of contents](#) for this page

PART 76 - STATE-ADMINISTERED PROGRAMS

Authority: 20 U.S.C. 1221e-3 and 3474, unless otherwise noted.

Source: 45 FR 22517, Apr. 3, 1980, unless otherwise noted. Redesignated at 45 FR 77368, Nov. 21, 1980.

Subpart A - General

REGULATIONS THAT APPLY TO STATE-ADMINISTERED PROGRAMS

§ 76.1 Programs to which part 76 applies.

- (a) The regulations in part 76 apply to each State-administered program of the Department.
- (b) If a State formula grant program does not have implementing regulations, the Secretary implements the program under the authorizing statute and, to the extent consistent with the authorizing statute, under the General Education Provisions Act and the regulations in this part. For the purposes of this part, the term *State formula grant program* means a program whose authorizing statute or implementing regulations provide a formula for allocating program funds among eligible States.

(Authority: 20 U.S.C. 1221e-3, 3474, and 6511(a))

ECFR CONTENT

ENHANCED CONTENT - TABLE OF CONTENTS

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▼ Subpart A General	76.1 – 76.53
▼ Regulations That Apply to State-Administered Programs	76.1 – 76.2
§ 76.1 Programs to which part 76 applies.	
§ 76.2 Exceptions in program regulations to part 76.	
▼ Eligibility for a Grant or Subgrant	76.50 – 76.53
§ 76.50 Statutes determine eligibility and whether subgrants are made.	
§ 76.51 A State distributes funds by formula or competition.	
§ 76.52 Eligibility of faith-based organizations for a subgrant and nondiscrimination against those organizations.	
§ 76.53 Severability.	
▼ Subpart B How a State Applies for a Grant	76.100 – 76.142
▼ State Plans and Applications	76.100 – 76.106
§ 76.100 Effect of this subpart.	
§ 76.101 The general State application.	
§ 76.102 Definition of “State plan” for part 76.	
§ 76.103 Multi-year State plans.	
§ 76.104 A State shall include certain certifications in its State plan.	
§ 76.106 State documents are public information.	
▼ Consolidated Grant Applications for Insular Areas	76.125 – 76.137
§ 76.125 What is the purpose of these regulations?	
§ 76.126 What regulations apply to the consolidated grant applications for insular areas?	

Uniform Grant Guidance (UGG)



2 CFR 200:

- The Uniform Administrative Requirements
- Costs Principles
- Audit Requirements for Federal Awards



2 CFR 200 Subparts



Subpart A – Definitions

Subpart B – General Provisions

Subpart C – Pre Award Requirements

Subpart D – Post Award Requirements

Subpart E – Cost Principles

Subpart F – Audit Requirements

ECFR Subparts of Part 200



ECFR CONTENT

▼ Title 2 Grants and Agreements	Part / Section
▼ Subtitle A Office of Management and Budget Guidance for Grants and Agreements	1 – 299
▼ Chapter II Office of Management and Budget Guidance	200 – 299
▼ Part 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards	200.0 – 200.521
▼ Subpart A Acronyms and Definitions	200.0 – 200.1
▼ Acronyms	200.0 – 200.1
§ 200.0 Acronyms.	
§ 200.1 Definitions.	
▶ Subpart B General Provisions	200.100 – 200.113
▶ Subpart C Pre-Federal Award Requirements and Contents of Federal Awards	200.200 – 200.216
▶ Subpart D Post Federal Award Requirements	200.300 – 200.346
▶ Subpart E Cost Principles	200.400 – 200.476
▶ Subpart F Audit Requirements	200.500 – 200.521

[Link to ECFR](#)

Cost Principles – Subpart E



BASIC FACTORS OF ALLOWABILITY. 200.403

To be allowable, a cost must:

- Be necessary, reasonable and allocable
- Comply with the cost principles and federal award
- Be consistent with policies and procedures applying uniformly to federal and nonfederal 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
- Be incurred during the approved budget period.

ALLOWABLE COSTS

§ 76.530 General cost principles.

The general principles to be used in determining costs applicable to grants, subgrants, and cost-type contracts under grants and subgrants are specified at 2 CFR part 200, subpart E—Cost Principles.

(Authority: 20 U.S.C. 1221e-3 and 3474)

[79 FR 76093, Dec. 19, 2014]





Time for TIPS & TRICKS



Tips & Tricks Time: Maintenance of Effort(MOE): Special Ed. vs. Federal Programs



Special Education MOE

- What LEAs spend from their general funds, to support and sustain Special Education.
- LEAs must spend at **100%** or more of what was spent the prior year, on a per-student basis (uses prior-year child-count), or in aggregate.
- LEAs report MOE expenditures in their IDEA Part B Application for funding to determine MOE compliance and for MOE eligibility (budget). If the LEA fails both tests, the aggregate spending and the per-student-basis is less than **100% of the prior year's spending, LEAs will not qualify for funding until they meet the requirement.**
- An audit is performed by the IDEA Fiscal Coordinator.
- LEAs have specific scenarios and restrictions for requesting an exception to MOE. There is no historical requirement or annual restriction on how often an LEA may request the exception. 34 CFR §300.204.

Federal Programs MOE

- An LEA must demonstrate that the level of State and local funding remains constant from year to year, regardless of Federal funding.
- LEAs must spend at least **90%** of what was spent the prior year, on a per-student basis, or in aggregate.
- Only if the LEA fails both tests - the aggregate spending and the per-student-spending is less than **90% of the prior year's spending - federal allocations will be reduced by the appropriate percentage.**
- MOE calculation for ESSA Programs is performed by the State Department of Education (SDE).
- SDE may grant a waiver if the LEA has met MOE in the five immediately preceding fiscal years. ESSA section 8521(b)(1).

MOE: What years are compared? A preceding fiscal year is compared to the second preceding fiscal year. The preceding fiscal year is a full 12- month period prior to the beginning of the current state fiscal year.



Food & Federal Funds Rules & Regulations 101



Idaho State Department of Education

DEBBIE CRITCHFIELD, SUPERINTENDENT OF PUBLIC INSTRUCTION

Food & Allowability



- Navigating the allowable use of federal funding for food can be like trying to get through a maze – if you don't know the rules.



2 CFR 200 Learning “The Rules”



Welcome to [2 CFR 200](#)!

LEA personnel responsible for spending federal grant funds and for determining allowability must be familiar with the Part 200 selected items of cost section.

The LEA must follow these rules when charging these specific expenditures to a federal grant.

When applicable, LEA staff must check costs against the selected items of cost requirements to ensure the cost is allowable.

Do not assume that an item is allowable because it is specifically listed in the regulation as it may be unallowable despite its inclusion in the selected items of cost section.

In addition, State, LEA, and program-specific rules may deem a cost as unallowable and LEA personnel must follow those non-federal rules as well.



Scenarios for Food & Beverage Purchases



- Professional Development/Conferences
- Program Related Meetings
- Parent Engagement Meetings
- Student Related



Breaking Down the Rules & Reg's



There is an extreme high burden of proof, and whether food is reasonable, necessary, allocable, and an excess cost. See federal [cost principles: 2CFR200](#)

General Food Purchasing Guidance with Federal Funds in Conjunction with Federal Funding:

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.



Allowability



- **2. Be allowable under:**
- i) the UGG, (Uniform Grant Guidance)
- ii) the Federal award terms and conditions,
- iii) sponsor policy, and
- iv) any related IDAPA or Idaho State Department of Education policies.



Costs incurred that are associated **will be allowable only if they are reasonable, necessary, and allocable to the grant**, consistent with the Federal cost principles described in the OMB Uniform Guidance (2 C.F.R. 200.403, 200.404, and 200.405), adequately documented (2 C.F.R. 200.403(g)), and do not conflict with the applicable statute and regulations.

Factors Affecting Allowability of Costs

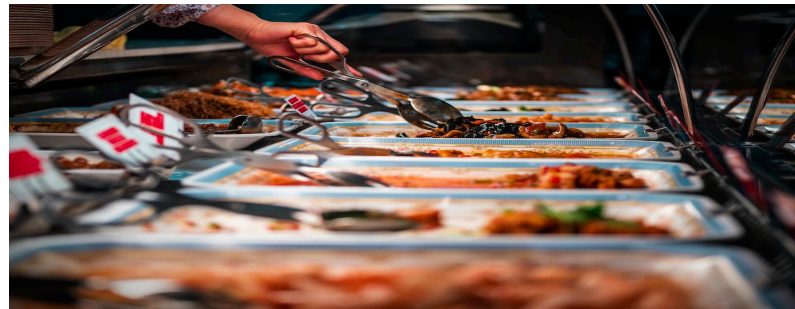


Except where otherwise authorized by statute, costs must meet the following general criteria in order to be allowable under Federal awards:

(a) Be **necessary and reasonable for the performance of the Federal award** and be allocable thereto under these principles.

(b) Conform to any limitations or exclusions set forth in these principles or in the Federal award as to types or amount of cost items.

(c) Be consistent with policies and procedures that apply uniformly to both federally-financed and other activities of the non-Federal entity.



2 CFR 200.403 – Allowability continued



- (d) Be accorded **consistent treatment**. A cost may not be assigned to a Federal award as a direct cost if any other cost incurred for the same purpose in like circumstances has been allocated to the Federal award as an indirect cost.
- (e) Be determined in accordance with generally accepted accounting principles (**GAAP**), except, for state and local governments and Indian tribes only, as otherwise provided for in this part.
- (f) Not be included as a cost or used to meet cost sharing or matching requirements of any other federally-financed program in either the current or a prior period. See also § 200.306(b).
- (g) Be adequately documented. See also §§ 200.300 through 200.309 of this part.
- (h) Cost must be **incurred during the approved budget period**. The Federal awarding agency is authorized, at its discretion, to waive prior written approvals to carry forward unobligated balances to subsequent budget periods pursuant to § 200.308(e)(3).

2 CFR 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.
- (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.

Food for Grant-Related Conferences and Meetings:



ED released [frequently answered questions on using Federal education funds for meetings and conferences.](#)

Generally, under EDGAR, meeting and conference costs are allowable provided the primary purpose is to disseminate technical information.

ED guidance makes clear, however, that to determine whether a meeting or conference is necessary, the agency should consider whether the goals and objectives of the grant can be achieved without a meeting or conference and whether there is an equally effective and more efficient way to achieve the goals.

For example, an agency should take into consideration whether a face-to-face meeting is more effective or efficient versus alternatives, such as webinars or video conferences, that may be equally or similarly effective and more efficient in terms of time and costs. Regardless of the decision, the agency must ensure all meeting and conference costs are necessary and reasonable and document the determination accordingly.



Conferences & Attending Professional Development



2 CFR 200.432 Conferences.

- A conference is defined as a meeting, retreat, seminar, symposium, workshop or event whose primary purpose is the dissemination of technical information beyond the non-Federal entity *and is necessary and reasonable for successful performance under the Federal award.*
- Allowable conference costs paid by the non-Federal entity as a sponsor or host of the conference may include rental of facilities, speakers' fees, costs of meals and refreshments, local transportation, and other items incidental to such conferences unless further restricted by the terms and conditions of the Federal award.



Meetings & Working Lunches



On Feb. 20, 2014, ED's Office of Elementary and Secondary Education released a guidance letter that outlines the **"very high burden of proof to show that paying for food and beverages with Federal funds is necessary to meet the goals and objectives for a Federal grant."** According to this guidance, ED considers it unlikely that anything but a working lunch (including breakfasts, snacks, dinners, and networking receptions) would be allowable. To determine whether a working lunch is allowable, the following factors must be considered:

1. Is a working lunch necessary?
2. **Is the portion of the agenda to be carried out during lunch substantive** and integral to the overall purpose of the conference or meeting?
3. **Is there a genuine time constraint** that requires the working lunch?
4. If a working lunch is necessary, is the cost of the working lunch reasonable?
5. Has the agency carefully documented that a working lunch is both reasonable and necessary?



Therefore, the agency must determine first whether a working lunch is necessary or whether a meeting could be scheduled at another time of the day when no lunch or meal would be necessary. Also, the agency should consider whether conference calls, webinars, virtual meetings, etc. could achieve the goals and objectives of the agency.

Winters T. (2017). Can Title I-A Pay for This? LRP Publication

Red Flags



While it is understandable that face-to-face meetings are often necessary to achieve certain objectives and results, is the lunch appropriate, given the agency's needs? For example:

- Can a longer break be provided so staff can obtain their own lunch? Would a brown bag meeting be appropriate if the staff are already responsible for their lunches?
- If the working lunch is necessary, say to avoid an overnight stay for attendees driving a long distance, the agency must make certain the lunch portion provides substantive and integral information during the lunchtime agenda and that the costs are reasonable.
- **Since this is a "red flag" area that monitors and auditors review closely,** ample documentation of these decisions and reasoning must be maintained.



Specific Program Restrictions



In order for a cost to be allowable, the expenditure **must also be allowable under the applicable program statute** (e.g., Title I of the Elementary and Secondary Education Act (ESEA), or the Individuals with Disabilities Education Act (IDEA) Part B and Preschool *along with accompanying program regulations, non-regulatory guidance and grant award notifications.*

As a practical matter, the LEA staff should also consider whether the proposed cost is consistent with the underlying needs of the program. For example, program funds must benefit the appropriate population of students for which they are allocated. This means, for instance, that funds allocated under Title III of the Elementary and Secondary Education Act (ESEA) governing language instruction programs for English Learners must only be spent on EL students and cannot be used to benefit non-EL students.

Also, funds should be targeted to address areas of weakness, as necessary. To make this determination, the LEA staff should review data when making purchases to ensure that federal funds meet these areas of concern.



Exceptions: Federal Programs that *May Allow Some Food Costs*



Parent & Family Engagement Food Costs

- **Title I-A According to ED guidance:** an agency may provide "light refreshments" as a way to encourage parents of Title I, Part A students to participate in school activities. Therefore, the analysis defaults back to the basic considerations and a *determination* that any food costs are necessary, reasonable, and allocable.
- **Title I-C Migrant The MEP Non-Regulatory Guidance (NRG) states:** that reasonable expenditures for refreshments or food provided during parent meetings or trainings are allowable, particularly when such meetings extend through mealtime. The NRG does not distinguish between snacks and a meal. As long as there is a connection to a programmatic purpose and the cost is reasonable, a State or subgrantee may provide food at MEP parent meetings.



ESSER & GEER FAQs

C-16. May an LEA use ESSER and GEER funds to provide meals for students?

Typically, an LEA has other means of providing for food services, such as through the U.S. Department of Agriculture (USDA) or other Federal programs. As a result, the Department encourages LEAs to use those Federal funds with the specific purpose of providing food services to students prior to using ESSER or GEER funds for this purpose.

However, if additional funds are necessary or such funding is not available, an LEA may use ESSER and GEER funds to provide meals. For example, ESSER or GEER funds could be used to increase the staff capacity and cover additional labor costs associated with serving meals to students during the pandemic, or for supporting COVID-19 pandemic-related expenses, such as school meal service equipment/supplies, meal packaging, and transportation services.

Many flexibilities have been extended through school year 2021-2022

IDEA Part B (Special Education)



OSEP(Office of Special Education) has a high standard for justification of the use of IDEA funds for food, and these purchases are audited very closely.

In general: Food purchases such as candy/snacks for students are NOT allowed unless they are directly tied to a particular student's IEP. If this is the case, accurate documentation must be kept and you must provide an explanation with the purchase.

Example: Students receiving special education services receive services based on evaluation and assessment and individualization for each student. If you have a student that has a specific IEP goal that addresses fine motor skills associated with picking up small items, or opening containers, etc. then you might have an acceptable reimbursable *item* under IDEA. Consider non-food items for improving the fine motor skills for the IEP goal.

Can you verify if the item is used under indicator 7, outcome 3, such as tying the motor skills to increasing self-sufficiency? Was this a classroom goal, individual goal, etc.? Provide a detail of how the item was used for improving outcomes, and how it was tied to an indicator.



Allowable or Unallowable?



STEP 1: Determine if the food-related expense qualifies as a legitimate business expense (i.e. appropriate and necessary to carry out THE SCOPE OF WORK).

- If not, STOP. The food-related expense is not allowable
- If YES, go to Step 2

STEP 2: Is the food purchase essential to accomplish the scope of work supported by the federal award?

- If No, DO NOT charge this expense to the federal award, instead charge it to an unrestricted fund source
- If YES, are the expenses allowable, allocable and reasonable in accordance with the UGG, other governing regulations / policies for the grant as well as specific policies applicable to the grant?



Quiz! Is it allowable?



Party time for the kids?

16.29	Reimb Pumpkins and Candy	11-2022
15.00	Reimbursement Pumpkins	11-2022
50.24	Reimbursement Lunches for PreK Conference	11-2022
166.84	Reimb Pizza & Trampoline Rental	11-2022



Is it allowable?



- Mental Health “celebration” for the adults?



Office Parties Using Federal Funds?



Example of misuse of funds on food and beverage



- Public Buildings Service (PBS) of the General Services Administration (GSA) held its biennial Western Regions Conference (WRC), which had approximately 300 attendees, in October of 2010, at the M Resort Spa Casino just outside Las Vegas, Nevada.
- The OIG found that many of the expenditures on this conference were excessive and wasteful and that in many instances GSA followed neither federal procurement laws nor its own policy on conference spending. Conference costs included eight off-site planning meetings and significant food and beverage costs. The total cost of the conference was over \$820,000.



What did they spend it on?



- The OIG found that many of the expenditures on this conference were excessive and wasteful and that in many instances GSA followed neither federal procurement laws nor its own policy on conference spending.
- Conference costs included eight off-site planning meetings and significant food and beverage costs. The total cost of the conference was over \$820,000, broken down as follows:

Phase	Description	Costs
Pre-Conference	Travel, Catering, Vendors, and Other Hotel Costs	\$136,504
Conference	Travel, Catering, and Vendors	\$686,247
TOTAL		\$822,751



Questionable Expenditures for Food



- GSA spent \$146,527.05 on catered food and beverages during the WRC itself, for 300 staff, over 4 days. That amount breaks down as follows:

Food and Beverage Catering	Costs
Light Refreshments and Breakfast Buffets	\$ 79,511
In-Room Parties	\$ 5,600
Networking Reception	\$ 31,208
Cocktail Reception and Award Dinner	\$ 30,208
TOTAL	\$146,527

- Approximate daily rate, for 300 staff, over 4 days = \$122 per person.



Exceeding the daily rates



- Per diem rates at the time: \$12 for breakfast, \$18 for lunch, and \$36 for dinner, totaling \$66 per day.
- In 2010, the meal and incidental expenses allowance for Las Vegas was \$71 per day.

Specific questionable expenditures included the following:

The “networking reception” on the conference’s first evening included 400 pieces of \$4.75 “Petit Beef Wellington,” 400 “Mini Monte Cristo Sandwiches” at \$5.00 each, 1,000 sushi rolls for \$7.00 apiece, 150 units of a \$19 per person “American Artisanal Cheese Display,” and 225 units of a \$16 per person “Pasta Reception Station.”

\$7,000 on sushi rolls and \$2,850 on a cheese display?!



Findings & Consequences



U.S. General Services Administration
Office of Inspector General

[Findings Report](#): The excessive pre-conference planning, catering, and other costs, as well as the luxury accommodations and overall approach, show that GSA's planning and expenditures for the 2010 WRC were incompatible with its obligation to be a responsible steward of the public's money.

[Consequences](#): A decision to take disciplinary action against several senior management officials, included a range of disciplinary actions, up to and including suspensions or removals.

In the wake of the [IG report](#), GSA [administrator Martha Johnson resigned](#), two of her top deputies who attended the Las Vegas conference were fired and four regional commissioners were placed on administrative leave.

Additional Actions



- Directing PBS to cancel all future Western Regions Conferences;
- Reducing PBS travel budgets for FY 2013 in Regions 7, 8, 9 and 10;
- Shifting reporting and oversight of all Regional PBS budgets to the Central Office PBS; and
- Directing the GSA Chief Financial Officer and Senior Procurement Executive to review contracts and expenses not only associated with the WRC, but also all conferences currently in the planning phase, but also all conferences currently in the planning phase
- GSA Action: The Chief Administrative Services Officer will review and approve any awards ceremonies where food is provided by the Federal government. This topic will be covered in mandatory training for supervisors and managers.

Any Questions?



References



- Frequently answered questions on using Federal education funds for meetings and conferences.
- OIG Management Deficiency report, 2010 Western Regions Conference
- House Committee Report

We Want You!



We want you to present with us!

Looking for presenters on:

- Board Budget Presentation Tips for Success
- Program and Fiscal Communication
- Excel Budget Use – Tips & Tricks
- Multi-year Budget Trend Analysis
- Tracking Multiple Year Subgrants in the same fund
- Appropriation Tracking



Updated Federal Fiscal Grants Communities of Practice Schedule



We typically meet the third Tuesday of each month via zoom.

Here is the link to register: [FFGCOP Registration link](#) Below are the dates and tentative topics:

Date	Program Overview	Coordinator	Professional Development (PD) in 15	Who's teaching PD	Tips & Tricks	Who's teaching tips & tricks
10/18/2022	N/A	Lisa Pofelski-Rosa	Structure of Federal funding regulations	Lisa Pofelski-Rosa	How to read the funding structure/CFR language	Lisa Pofelski-Rosa
11/15/2022	N/A	Lisa Pofelski-Rosa	Working Budgets- Adjustments	Lisa Pofelski-Rosa	IFARMS Manual - Budget References	Lisa Pofelski-Rosa
12/20/2022	McKinney Vento/Title IX-A, & Title I-D	Emily Sommer	GEPA, Cyber Attach Awareness	Lisa Pofelski-Rosa	GRA Navigation	Kateryna Dyer
1/17/2023	ESSER	Lisa English	EDGAR 101 - Structure, Purpose & Use, Federal Funds & Food	Lisa Pofelski-Rosa	MOE SPED vs Fed Programs	SPED/Fed Programs TBD
2/21/2023	Special Education	Debi Smith	Federal Funding Cliff Preparation	SPED & Federal Programs	Multi-Year Trend Analysis	LEA TBD
3/21/2023	Title Programs I-A, II-A, IV-A	Kathy Gauby & Sarah Seamount	Budget Resources-Position Budgeting	Lisa Pofelski-Rosa & LEA TBD	Board Budget presentations	LEA TBD
4/18/2023	Child Nutrition	TBD	Risk Management & Compliance Supplement	Lisa Pofelski-Rosa	Excel - Budget Tips & Tricks	LEA TBD
5/16/2023	English Learner Program/Title III	Maria Puga	Prepping for Year End-Closing Best Practices	Lisa Pofelski-Rosa & Fed Programs	IFARMS Structure & Tips	School Finance TBD
6/20/2023	Migrant Education	Sarah Seamount	Indirect Cost Calculations & the SEFA	Lisa Pofelski-Rosa & Aaron McCoy	Indirect LEA Perspective	LEA TBD
7/18/2023	Foster Care	Jill Mathews	Procurement & Contracts vs MOA vs MOU	Lisa Pofelski-Rosa	TBD	TBD
8/15/2023	REAP Title V-B	Kathy Gauby	Making Sense of ISEE Reporting- Navigation	Alisa Fewkes	TBD	TBD



Questions? Comments? Requests?



We're just a call away!



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