



ESEA Programs Hot Topics –

*Carrie Reeves & Elizabeth Younis;
Coordinators, Office of ESEA Programs*



Agenda

- Bidding w/ 2 CFR 200 & Policy 8200
 - 2 CFR 200
 - Find the Finding
 - ESEA Funding Updates and Reminders
 - Pre-Approval Form for Food
 - Title IV Cost Centers and Reporting
 - FY25 ESEA & ESSER Monitoring
 - Download and Upload Excel in GPS Budget
-

The background of the slide features a large, faint, golden seal of the State of West Virginia. The seal is circular and contains the text "STATE OF WEST VIRGINIA" at the top and "MONTANI SEMPER LIBERI." at the bottom. In the center of the seal, there are two figures: a pioneer on the left and a miner on the right, both standing on a rocky outcrop. The year "1863" is visible in the center of the seal. A five-pointed star is located on the left side of the seal.

Bidding with 2 CFR 200 & Policy 8200



Policy 8200 Exemptions

- Exemptions from bidding for certain items exist in Policy 8200.
 - These exemption **DO NOT** exist within 2 CFR 200.
 - This means, if the LEA is using Federal Funds, all goods/services over the threshold must be bid out.
-



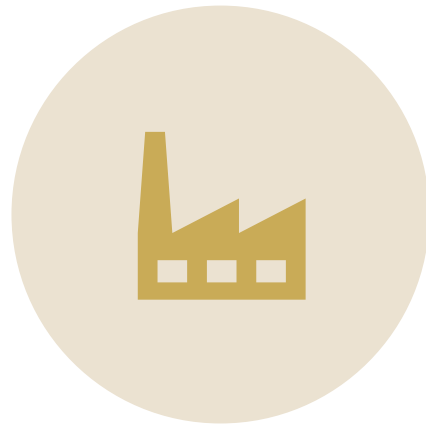
Policy 8200 – Changes



- Only major change regarding bidding is the minimum bidding threshold.
 - From \$5,000 to \$10,000 to match 2 CFR 200
 - There is currently a waiver on the July 10th WVBOE Board Agenda, to allow LEA's to start observing that change early.
-



Special Consideration



FEDERALLY
APPROVED CO-OPS



STATE CONTRACTS

Special Considerations - Sole Source

Per the Logan County Special Circumstance Review and Communication with the Office of School Finance.



A letter from a vendor claiming that they are a sole-source provider is not sufficient documentation of a sole-source purchase.



After the LEA puts the goods/services out to bid, and does not receive a sufficient number of bids, independent research must take place to make this determination and appropriate supporting documentation maintained to support the determination. WVBE Policy 8200, Section 4.1



Google searches, etc.



Informal procurement methods:

2 CFR 200.320

When the value of the procurement for property or services under a Federal award does not exceed the *simplified acquisition threshold (SAT)*, as defined in [§ 200.1](#), or a lower threshold established by a non-Federal entity, formal procurement methods are not required. The non-Federal entity may use informal procurement methods to expedite the completion of its transactions and minimize the associated administrative burden and cost.

Let's Talk Thresholds



(2 CFR 200) Simplified acquisition threshold means \$250,000, except for—



(2 CFR 200) Micro-purchase threshold means \$10,000, except it means—



(State Purchasing Policy 8200) - 7.11.2. Purchases costing \$5,000 or more but less than \$10,000:

Bid Requirements – Per Policy 8200



Competitive Bid Limits	Competitive Bidding not required	Competitive Bidding Required	3 Verbal Bids Required *(1)	3 Written Bids Required *(2)	Solicitation of Bids Required *(3)	Sealed Bids	All Bids May be Rejected with Sound Documented Reason	Requests for Bids must be retained for Public Review and Inspection	Approved PO is Required Before Ordered
Under \$5,000	X								X
\$5,000 - \$10,000		X	X						X
\$10,000-\$25,000		X		X				X	X
\$25,000-\$50,000		X			X		X	X	X
\$50,000 or More		X			X	X	X	X	X

*(1) - Documentation of verbal bids must be retained

*(2) - A "No Bid" is not considered a received bid.

*(3) - \$25k - \$50k; Solicitation to at least three known suppliers / \$50k or more; solicitation of bids via public advertising.



Threshold Level Determination

Policy 8200 7.3 - The threshold level to be used is determined by the total estimated cost of the item being purchased, which is the unit cost multiplied by the quantity.

Example – an LEA is buying 150 items that are \$5,000 each, the LEA got price checks from 3 different vendors at a per item amount then added them up to get the total, and then submitted that as their bid documentation.

What was wrong and why?



Threshold Level Determination

Example – The LEA should not have price check items at the individual rate. They should have multiplied the total number of items by the estimated amount per unit. This would have given the LEA a total estimated cost of \$750,000.

This changes the bidding procedures required for this purchase.

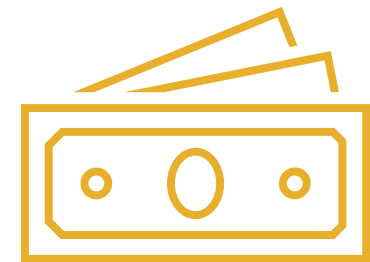
2 CFR 200





Reasonable Costs – Definition

- Per (2 CFR § 200.404) 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.





Reasonable Costs – Considerations

- The cost is of a type generally recognized as ***reasonable and necessary*** for the **operation** of the non-Federal entity, or the ***proper and efficient*** performance of the Federal award.
 - **Market prices for *comparable* goods or services** for the geographic area.
 - 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.
-



Entertainment Costs



Costs of entertainment, including amusement, diversion, and social activities and any associated costs are unallowable.

An exception is where specific costs that might otherwise be considered entertainment have a programmatic purpose and are authorized either in the approved budget for the Federal award or with prior written approval of the Federal awarding agency.

Related Findings



ESEA 5.1 or ESSER 2.1 An LEA has a parent and family event with a circus theme that included slip-n-slides, bounce houses, dunk tanks, etc.



ESEA 5.1 or ESSER 2.1 An LEA takes students on field trips that have no educational component (Amusement Parks, Movies, or Arcades.)



ESEA 5.1 or ESSER 2.1 - An LEA has an incentive event where they bring in mobile gaming trucks, or bounce houses.



*Educational field trips are allowable



Related Findings



ESEA 5.1 or ESSER 2.1 - An LEA has reward events that include entertainment items.



ESEA 5.1 or ESSER 2.1 - An LEA has events or gives out awards incentivizing attendance.



ESEA 5.1 or ESSER 2.1 - An LEA gives food as an incentive for something.



Real property new guidance

- All grantees and subgrantees that have a renovation, major remodeling, construction, or real property project of \$1 million or more in funds from these programs must record all NFIs (notice of Federal interest) by January 28, 2025.

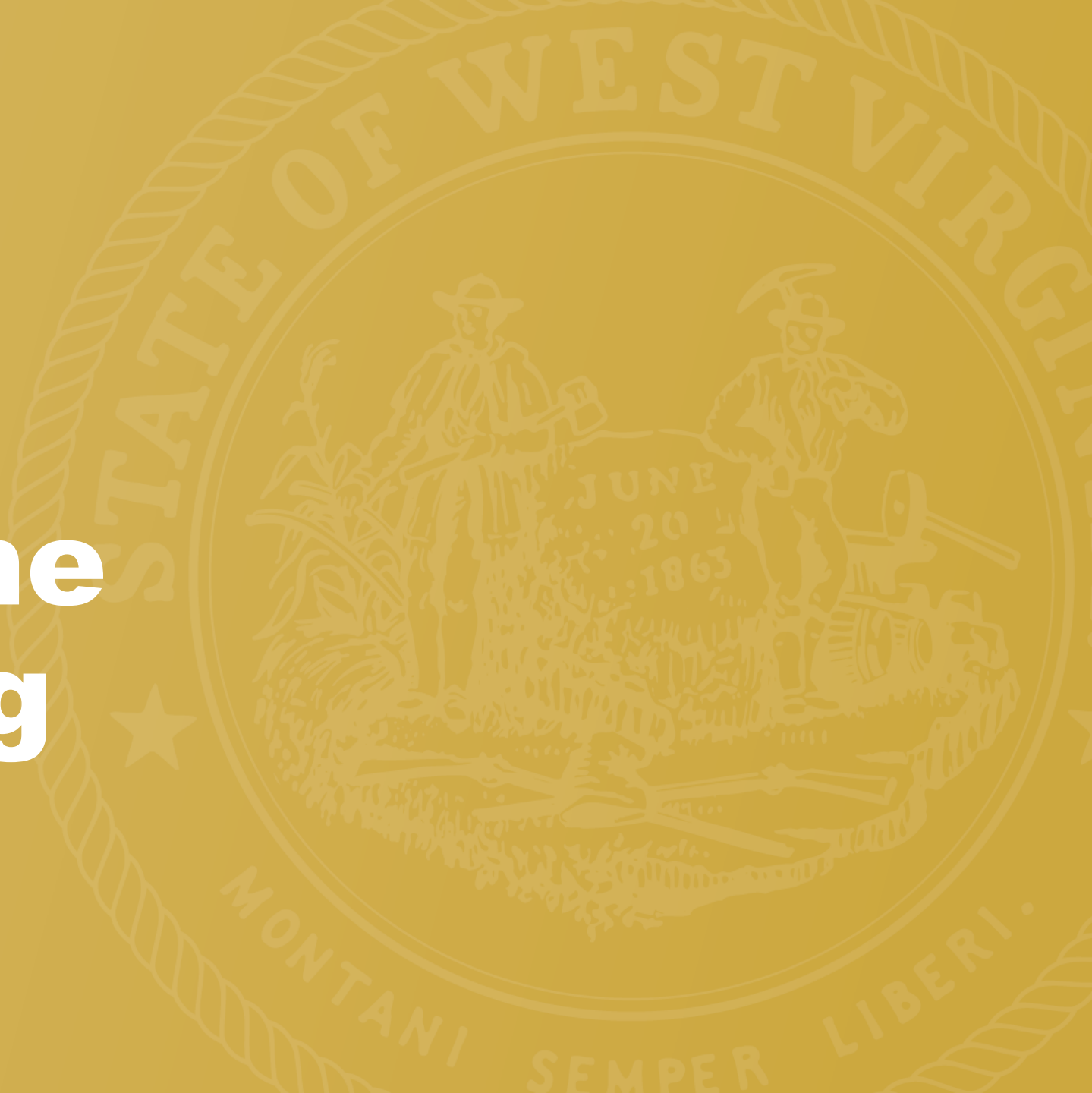




New Guidance for Supplies

- Under the Uniform Guidance, 2 CFR 200.314(a), “title to supplies will vest in the non-Federal entity upon acquisition. If there is a residual inventory of **unused supplies** exceeding \$5,000 in total aggregate value upon termination or completion of the project or program and the supplies are not needed for any other Federal award, the non-Federal entity must retain the supplies for use on other activities or sell them, but must, in either case, **compensate the Federal Government for its share.**”
 - Although not yet in effect, changes to the Uniform Guidance clarify the meaning of “unused supplies”; as such, the Department interprets the term to mean “**supplies that are in new condition, not having been used or opened before.**” Given that the laptops at issue have been opened and used, the disposition requirements for supplies therefore would not apply and the LEA may dispose of the supplies consistent with State and local policies and procedures without further responsibility to the Department.
-

Find the Finding

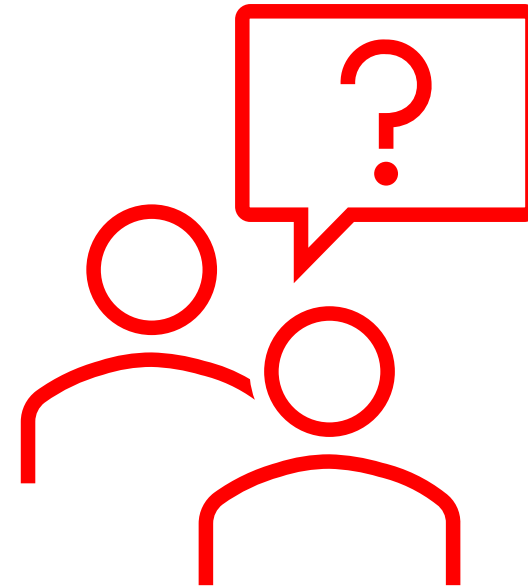




Finding #1

LEA provided evidence for a Parent & Family event that included expenses for a bouncy house, slip n slide, and a dunk tank.

What is the issue, and subsequent finding?





| Answer #1



Per 2 CFR 200 entertainment events and items are unallowable with federal funding.

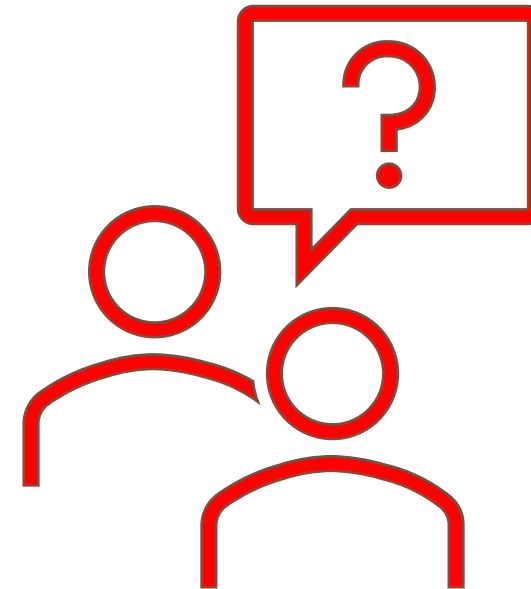
Finding – Unallowable purchase, requiring a payback.



Finding #2

The LEA provided evidence of purchased items including shirts, hats, water bottles etc. and provided documentation showing the items were used to incentivize attendance.

What is the issue, and subsequent finding?





| Answer #2



Federal funding cannot be used to incentivize mandatory actions such as attendance.

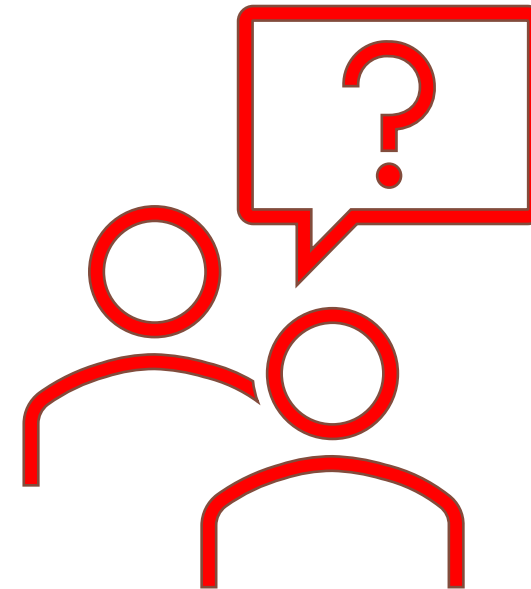
Finding – Unallowable purchase, requiring a payback.



Finding #3

An LEA provided documentation of a purchase of supplemental books/publications from a vendor and provided a narrative that these were excluded from bidding per Policy 8200.

What is the issue, and subsequent finding?





Answer #3



2 CFR 200 does not have exemptions from bidding like Policy 8200. Since this was purchases with federal funds bidding should have still taken place.

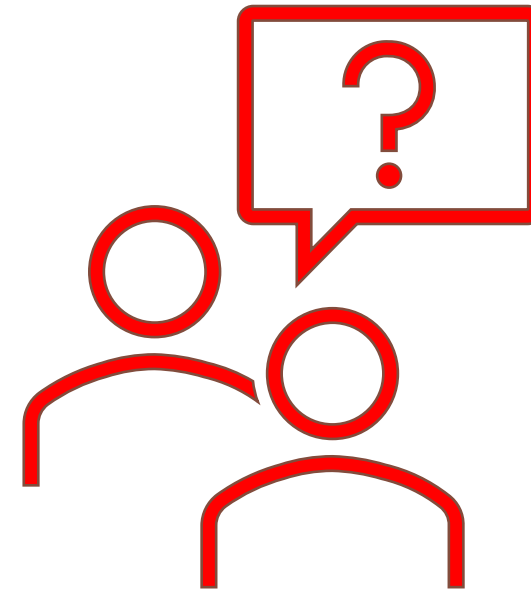
Finding – Improper procurement of items.



Finding #4

An LEA had a Parent and Family Engagement event, that had good quality educational components for the parents and light refreshments were offered. During the monitoring process, no sign in sheet was provided to the Office of ESEA Programs.

What is the issue, and subsequent finding?





| Answer #4



Lack of a sign in sheet means the Office of ESEA must assume that no one attended the event.

Finding – Food purchase was well over the per person limit of \$8.00 and no sign in sheet was provided. This would result in a payback.

The background of the slide features a large, faint, golden-yellow seal of West Virginia University. The seal is circular and contains the text "UNIVERSITY OF WEST VIRGINIA" at the top and "MONTANI SEMPER LIBERI." at the bottom. In the center of the seal, there is a depiction of two figures: one on the left holding a rifle and a plow, and one on the right holding a pickaxe and a shovel. The date "JUNE 20 1863" is also visible within the seal's design.

ESEA Funding Updates and Reminders



Changes in FY25 Allocations

- Title I and II had allocation changes from USDE that have been put into GPS.
 - RLIS allocations have also been entered into GPS for the 30 LEAs that receive this funding.
 - There will still be a change in October to FY25 allocations with the opening of a new Charter School in Harrison County.
-



Expiring Funds

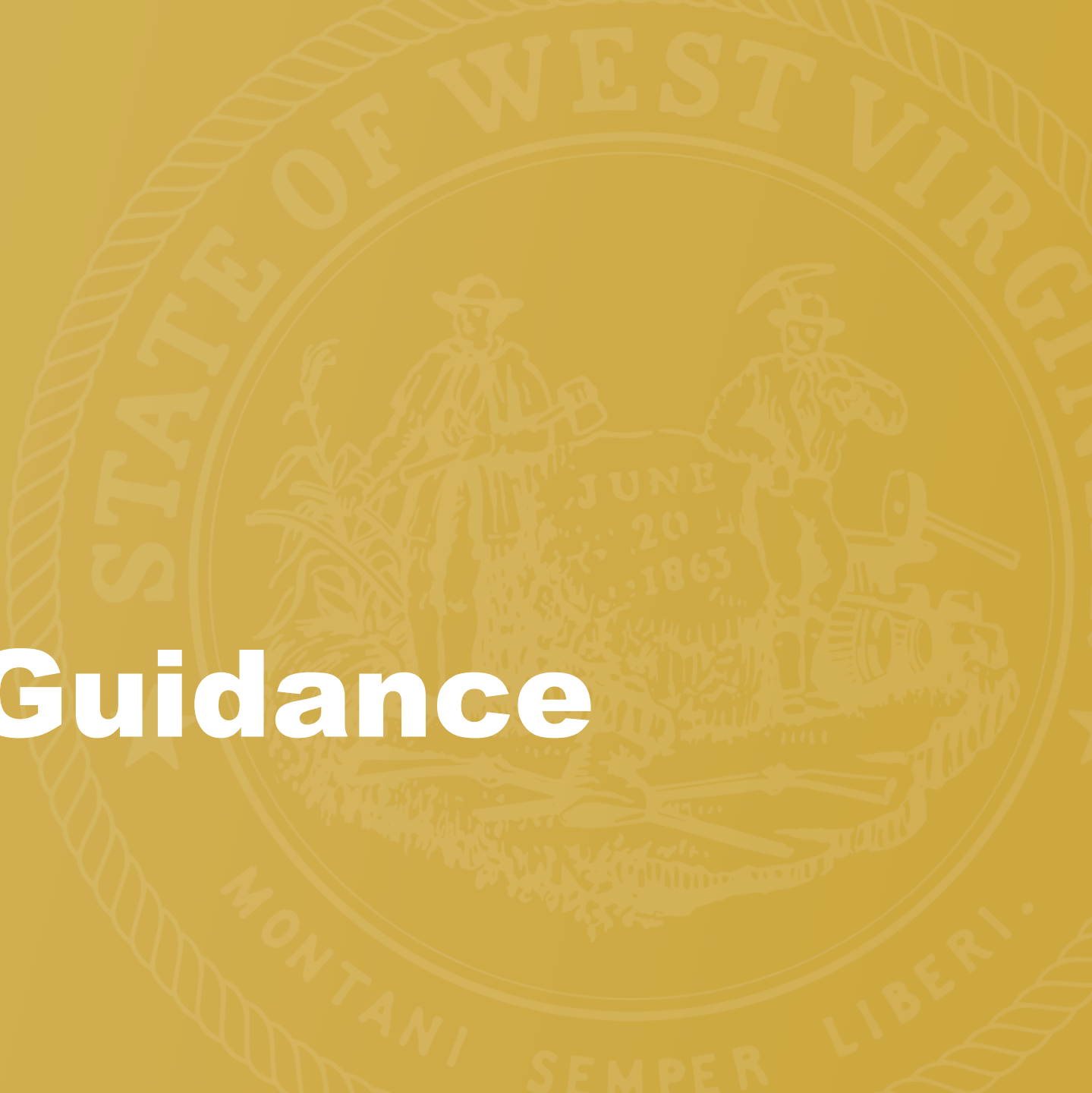
- September 30, 2024, the following grant awards will be expiring:
 - Title I FY23 (4131X)
 - School Improvement FY24 (4141X)
 - Title II FY23 (4031X)
 - Title III FY23 (4531X)
 - Title IV FY23 (4231X)
 - RLIS FY23 (5931X)
 - ARP ESSER (5216X)
 - ARP HCY (5227X)
-



Carryover Funds

- September 30, 2024, the following grant awards will become Carryover:
 - Title I FY24 (4141X)
 - Title II FY24 (4041X)
 - Title III FY24 (4541X)
 - Title IV FY24 (4241X)
 - RLIS FY24 (5941X)
-

Food Guidance





ED Guidance to Food



An agency may provide “light refreshments” as a way to encourage parents of Title I, Part A students to participate in school activities.



The analysis defaults back to the basic considerations and a determination that any food costs are necessary, reasonable, and allocable.



Considerations Before Spending Title I Funds on Food

Does it comply with
LEA policy?

Is it allocable? Does it
serve the academic
purpose of Title I?

Is it reasonable? Don't
get extravagant

Is it necessary? Does
the event take place
during the dinner hour
when it is a good idea
to feed families?

Did you get parents'
opinion? Families
should be consulted
on family engagement
spending

Can it be justified
through policies like
the strategic plan, or
family engagement
policy?

Can it be
documented? Save
receipts, invoices,
meeting agenda, and
sign in list

What to Save

Agendas (that clearly define the educational component for parents and families)

Sign-in sheets

Minutes from Title I meetings, including parent feedback and questions, and any promises for follow-up.



Parent and Family Engagement – Per Person Cost

If an LEA feels there is a significant and compelling need to use federal funds for a meal, as opposed to light refreshments, in order to facilitate parent attendance;

- the event must be longer than two (2) hours,
 - and be scheduled over a normal mealtime,
 - the per person cost of the event food should not exceed **\$8.00.**
 - And the LEA **will be expected** to justify why alternative options were not used.
-



Parent and Family Engagement – Pre-Approval Form

- The LEA will need to complete the pre-approval form and submit to the Office of Federal Programs for food purchases over the \$8.00 per person threshold with Parent and Family Engagement activities.
-



Parent and Family Engagement – Pre-Approval Form

The LEA should attempt to have all, or a portion of the food paid through alternative sources such as sponsorship or donation from:

- » Local business
 - » Parent/Teacher organization
 - » Location restaurants, supermarket, etc.
 - » Local sports teams
 - » Food trucks
-



Attendance/Participation Incentives

Awards for Recognition and Incentives for Participation should be - minimal-cost items such as: certificates, plaques, ribbons, small trophies, or instructionally-related items to be used in the classroom (such as pens and pencils) are acceptable incentives for participation in program activities or awards for recognition. These items should be tied to instructional strategies and activities.

The following items may be donated by others 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, passes to amusement parks, etc.
 - Food of any kind (snacks, beverages, refreshments, meals, etc.)
-



Attendance/Participation Incentives – From ESSER FAQ's

May ESSER and GEER funds be used to provide incentive payments directly to parents and students to encourage students to attend school?

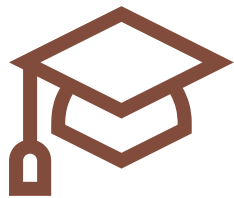
No. Using ESSER or GEER funds to pay students or families for undertaking a mandatory activity, such as attending school, or to pay family members to ensure the students attend school, is not an allowable use of ESSER or GEER funds.

Title IV Cost Centers and Reporting





Title IV Cost Centers



4240 – Activities to support
Well-Rounded Educational
Opportunities



4260 – Activities to support
Safe and Healthy Students



4280 – Activities to support
the Effective Use of
Technology



Title IV, Part A Reporting

ESEA, as amended by ESSA, Title IV, Part A, Section [4104\(a\)\(2\)](#)

(a)(2) Each State that receives an allotment under section [4103](#) shall publicly report on how funds made available under this subpart are being expended by local educational agencies, including the degree to which the local educational agencies have made progress toward meeting the objectives and outcomes described in ESSA, section [4106\(e\)\(1\)\(E\)](#).



Timeline for Reporting

- Reporting will open July 1, 2024
 - Reporting will be due November 30, 2024
 - Reporting will be posted on WVDE Webpage December 31, 2024.
-



What is included?

- Amount expended on Well-Rounded Educational Opportunities
 - Amount expended on Safe and Healthy Students
 - Amount expended on Educational Use of Technology
 - Amount expended on Admin Activities
 - Amount of Title IV, Part A funds transferred out
 - The goals that are tied to Title IV, Part A funding in the LEA Strategic Plan
 - How the LEA is measuring the progress towards meeting those goals
-



What Grant is Being Reported On?

- The reporting will be for the FY23 Title IV, Part A grant award.
-

The background of the slide features a large, faint, golden seal of the State of West Virginia. The seal is circular and contains the text "STATE OF WEST VIRGINIA" at the top and "MONTANI SEMPER LIBERI." at the bottom. In the center, there is a depiction of a pioneer and a miner, with a date "1863" visible. A five-pointed star is positioned to the left of the central figures.

FY25 ESEA & ESSER Monitoring Schedule



September 2024

- September 16th – Marshall (ESEA / ESSER) On-Site
 - September 17th – Pleasants (ESEA / ESSER) On-Site
 - September 18th – Wirt (ESEA / ESSER) On-Site
 - September 19th – Wood (ESEA / ESSER) On-Site
-



October 2024

- October 7th – West Virginia Academy (ESEA) On-Site
 - October 8th – Preston (ESEA / ESSER) On-Site
 - October 9th – Mineral (ESEA / ESSER) On-Site
 - October 10th – Barbour (ESEA / ESSER) On-Site
 - October 11th – Upshur (ESEA / ESSER) On-Site
-



November 2024

- November 19th – Calhoun (ESEA / ESSER) On-Site
 - November 21st – Logan (ESEA / ESSER) On-Site
 - November 22nd – West Virginia Virtual Academy (ESEA) On-Site
-



December 2024

- December 9th – Eastern Panhandle Preparatory Academy (ESEA)
 - December 9th – Virtual Preparatory Academy (ESEA)
 - December 10th – Grant (ESEA / ESSER)
 - December 11th – Nicholas (ESEA / ESSER)
 - December 12th – Pendleton (ESEA / ESSER)
-



January 2025

- January 13th – Webster (ESEA / ESSER)
 - January 14th – Taylor (ESEA / ESSER)
 - January 15th – Raleigh (ESEA / ESSER)
 - January 16th – Ritchie (ESEA / ESSER)
-



ESSER Only Monitoring Schedule



February 2025 (ESSER Only)

- Mingo
 - Wayne
 - Cabell
 - Tucker
 - Hampshire
 - Jackson
-



March 2025 (ESSER Only)

- Lincoln
 - Hardy
 - Pocahontas
 - Brooke
 - Greenbrier
 - Berkeley
 - Gilmer
 - Marion
 - Monroe
 - Randolph
-



| April 2025 (ESSER Only)

- Summers
 - Wetzel
 - Mercer
 - Roane
 - Boone
 - Braxton
 - Hancock
-



May 2025 (ESSER Only)

- McDowell
 - Putnam
 - Tyler
 - Clay
 - Fayette
 - Harrison
 - Lewis
 - Mason
 - Ohio
 - Doddridge
-



June 2025 (ESSER Only)

- Monongalia
 - Kanawha
 - Jefferson
 - Morgan
 - Wyoming
-

Questions??

Contact Information -

Carrie Reeves; Coordinator, Office of ESEA Programs

cbreeves@k12.wv.us

(304) 558-7805

Elizabeth Younis; Coordinator, Office of ESEA Programs

eamccoy@k12.wv.us

(304) 558-7805