



Federal Program Updates

Office of School Finance Summer Conference
July 11, 2023

Covid Relief Funding





Elementary & Secondary Schools Emergency Relief Funds Timeline

- ESSER I - Expired
 - ESSER II (CRSSA)
 - These funds have an obligation date of 9/30/23 and liquidation of 11/15/23
 - ARP ESSER
 - These funds have an obligation date of 9/30/24 and liquidation of 11/15/24
 - ARP HCY
 - These funds have an obligation date of 9/30/24 and liquidation of 11/15/24
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Ongoing Reporting & Monitoring

- Districts will be required to participate in ESSER related reporting and monitoring through 2026
 - All Reporting information becomes public and posted on US Ed's Recovery Funding Website
 - It is important that these reports are accurate, and districts keep their source documentation on file for future auditing/monitoring
 - OIG, News media, US Ed, Legislative Leaders all are watching what is being reported
 - Monitoring reports become public and posted on WVDE website
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Reporting Timeline

- **ESSER Year 4 Reporting Timeline**
 - Reporting will open January 2024 and will be due April 2024
 - This report will include ESSER I final activity, ESSER II and ARP activity through 6/30/23
 - **ESSER Year 5 Reporting Timeline**
 - Reporting will open January 2025 and will be due April 2025
 - This report will include ESSER II final activity and ARP ESSER activity through 6/30/24
 - **ESSER Final Report Timeline**
 - Reporting will open January 2026 and will be due April 2026
 - This report will include ARP ESSER final activity
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Document Retention Schedule

- 3 years past when funds are subject to audit/monitoring
 - ESSER I – 3/31/27
 - ESSER II – 3/31/28
 - ARP ESSER & ARP HCY – 3/31/29
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Common Monitoring Findings

- Overcharging of indirect cost resulting in fund payback
 - Improper procurement which could result in fund payback
 - Unallowable expenses resulting in fund payback
 - Examples: Items of personal benefit, entertainment costs, general costs of government, Items without proper approval
 - Construction not done in compliance with Davis Bacon, resulting in fund payback
 - Activities done outside the obligation period, resulting in fund payback
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Planning for Set-Asides Compliance at Close-out

- ARP ESSER Required Set-Asides
 - Addressing Learning Loss
 - Evidence-based interventions that respond to students' social, emotional and academic needs as a result of COVID
 - Summer Enrichment
 - Evidence-based summer programs
 - After-School Programs
 - Evidence-based comprehensive afterschool programs
 - Remainder – LEA Discretionary
 - To address the district's needs arising from the coronavirus pandemic
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- Districts must meet the minimum set-aside amounts listed in their grant application for ARP ESSER for all 3 required categories
 - Set-Asides must be documented through the mandatory use of WVIES cost centers
 - 4350 – Learning Loss
 - 4610 – Summer Enrichment
 - 4870 – Afterschool Programs
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- WVDE does not have the ability to waive the set-aside amounts
 - Any set-aside not met will result in forfeiture of the remaining funds
 - Set-aside amounts can be found in the 2022 ESSER Application in the WVDE Grants and Planning System (GPS)
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Evidence-Based

- What does it mean for a program to be evidence-based
 - Demonstrates a statistically significant effect on improving student outcomes or other relevant outcomes based on -
 - Strong evidence from at least one well-designed and well-implemented experimental study (tier 1);
 - Moderate evidence from at least one well-designed and well-implemented quasi-experimental study (tier 2); or
 - Promising evidence from at least one well-designed and well-implemented correlational study with statistical control for selection bias (tier 3); or
 - Demonstrates a rationale based on high-quality research findings or positive evaluation that such activity, strategy, or intervention is likely to improve student outcomes or other relevant outcomes and includes ongoing efforts to examine the effects of such activity, strategy, or intervention (“tier 4”).
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Recent Guidance – US Ed

- LEAs must periodically review their safe return to in-person instruction and continuity of service plans
 - These must be revisited at least every six months
 - Must be publicly posted on website through the end of the program period (9/30/24)
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Construction Contracts

- Davis-Bacon Prevailing Wage
 - an LEA that uses ESSER funds for minor remodeling (including painting and decoration), renovation, repair, or construction contracts over \$2,000 must meet all Davis-Bacon prevailing wage requirements and include language in the contracts that all contractors or subcontractors must pay wages that are not less than those established for the locality of the project (prevailing wage rates).
 - Construction projects also require prior written approval
 - If ESSER funds are used for construction, grantees should also be aware that real property and equipment acquired or improved under a Federal award must be appropriately insured, and grantees must consult with the Department on disposition instructions in the event that the property or equipment is no longer needed.
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Application for the Use of ESSER Funds for Construction-Related Activities to Prevent, Prepare For, or Respond to COVID-19



1. County name:
2. Funding source proposed for this application (ESSER, ESSER II, or ARP ESSER):
3. Location (school or facility name) of proposed project:
4. Estimated project cost: \$
5. Project description:

6. How will this proposed project help your county prevent, prepare for, or respond to COVID-19?

7. Has the county completed an environmental impact assessment of the proposed project and fully considered any potential environmental ramifications before proceeding with the project (34 CFR §75.601)? If yes, describe the environmental impact this project will have. If no, will an environmental impact assessment be completed before the project is started or is the proposed project of the nature that an environmental assessment is not needed?

8. Is the proposed project related to a district, site, building, or structure that is included or eligible for inclusion in the National Register of Historic Places (34 CFR §75.602)? If yes, what is the probable effect of the proposed construction on the building?

9. Does the county have title or other interest in the site, including right of access, that is sufficient to ensure that the county will have use and possession of the facility for 50 years or the useful life of the facility, whichever is longer (34 CFR §75.603)?

Yes No

10. What is the anticipated time period to begin the proposed project? Will the final project plans be approved before the construction is advertised or placed on the marked for bidding? (34 CFR §75.607)

11. Provide the anticipated project completion timeline that demonstrates the project can be completed within a reasonable time period, consistent with the approved plans and specifications (34 CFR §75.606).

12. Is the construction functional, economical, and not elaborate in design or extravagant in the use of materials as compared to other facilities in the State or other applicable geographical areas (34 CFR §75.607)?

Yes No

13. Do the county's plans and designs for the facilities comply with applicable Federal, State and local health and safety standards, as well as Federal requirements regarding access by persons with disabilities (34 CFR §75.609 and §75.610)?

Yes No

14. Does the county have sufficient operational funds to operate and maintain the facility once the construction is complete and will the county operate and maintain the facility in accordance with all applicable Federal, State, and local requirements (34 CFR §75.614 and §75.615)?

Yes No

15. What is the county's plan to maintain competent architectural/engineering supervision and inspection at the construction site to insure that the work conforms to the approved drawings and specifications (34 CFR §75.612)?

By signing this application, we understand that this project is subject to all applicable federal requirements, including but not limited to, Uniform Grant Guidance (2 CFR Part 200), Davis-Bacon Prevailing Wage requirements, and US Department of Education construction regulations (34 CFR §76.600 and §75.600-75.618).

County Treasurer

Date

County Superintendent

Date

WVDE Internal Use Only

Project recommended for Approval Yes No

Federal Programs Officer

Date

State Superintendent of Schools

Date





Frequently Asked Questions

- **Elementary and Secondary School Emergency Relief Programs**
Governor's Emergency Education Relief Programs
 - U.S. Department of Education - December 7, 2022 Updated Guidance*
 - [ESSER-and-GEER-Use-of-Funds-FAQs-December-7-2022-Update-1.pdf \(ed.gov\)](#)
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Time and Effort Reporting

- An LEA must maintain time distribution records (sometimes called “time and effort” reporting) only if an individual employee is splitting his or her time between activities that may be funded under ESSER or GEER and activities that are not allowable under the applicable program. However, it is likely there will be very few situations in which an employee of an LEA would perform multiple activities where some are not allowable under ESSER or GEER, and thus would be required to maintain time distribution records, given that an LEA is authorized to use funds on “activities that are necessary to maintain the operation of and continuity of services in [an LEA] and continuing to employ existing staff of the [LEA]” in order to “prevent, prepare for, and respond to” the COVID-19 pandemic.
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Prior Approval

- In addition to pre-award costs discussed above, the Uniform Guidance at [2 CFR § 200.407](#) requires prior written approval from either the Department or the State (Governor or SEA, as applicable) for certain costs, such as the purchase of real property; equipment and other capital expenditures; entertainment costs; and travel costs.
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Disposition Rules

- Which disposition rules must LEAs follow for equipment and supplies purchased with ESSER?
 - LEAs that used ESSER or GEER funds to purchase equipment and find that the item is not needed for authorized purposes under ESSER or GEER or for any of the LEA's other Federal programs, and where the equipment has a current per unit fair market value of \$5,000 or less, may be retained, sold, or otherwise disposed of without additional responsibility to the Department. If an item of equipment has a current per unit fair market value in excess of \$5,000, the LEA may retain or sell the equipment. In this case, the Department is entitled to an amount calculated by multiplying the current fair market value or proceeds from the sale by the Department's share or proportion of the cost of the original purchase. (2 C.F.R. § 200.313(e)).
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- Supplies that cost less than \$5,000 per unit vest in the LEA upon acquisition. If there is a residual inventory of supplies that are not needed and the unneeded supplies exceed \$5,000 in total aggregate value, the LEA may retain or sell the supplies but, in either case, must compensate the Department for its share. The amount of compensation must be computed in the manner required for equipment under 2 C.F.R. § 200.313(e)(2). The aggregate value of unneeded supplies is their fair market value at the time of disposition. Given that disposition may occur at different times (for example, some supplies may be needed longer than others, the LEA may calculate the total aggregate value when disposition occurs—e.g., at the end of each year for which supplies are disposed.
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Student Incentives

- 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.
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Sports Facilities

- May an LEA use ESSER funds to renovate, remodel, or construct athletic facilities, such as swimming pools, playing fields, or sports stadiums?
 - This would not be an allowable use of funds
 - In addition, the US Ed discourages LEAs from using these funds for new construction, as this use of funds limits an LEA's ability to meet other, more pressing needs related to the pandemic's impact on learning and the emotional and mental health and well-being of our children and youth.
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Student Meals

- May an LEA use ESSER funds to provide meals for students?
 - Yes, under certain circumstances. 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 funds for this purpose. However, if additional funds are necessary, an LEA may use ESSER funds to provide meals if the need arises from or relates to recovery from the pandemic. For example, ESSER funds could be used to increase food service staff capacity; cover additional labor costs associated with serving meals to students during the pandemic; or support COVID-19 pandemic-related expenses, such as school meal service equipment/supplies, meal packaging, and transportation services.
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Staff Well-being

- May ESSER be used to Expanding and improving support for educator and staff well-being?
 - Yes, by providing supported time for debrief sessions and peer-to-peer support, increasing access to mental health supports and communicating the availability of those mental health supports, reducing educator workloads by ensuring staff planning time is scheduled into work hours, and using flexible and creative scheduling to promote educator collaboration.
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Continuity of Services

- May an LEA use ESSER funds on “activities that are necessary to maintain the operation of and continuity of services in the LEA and continue to employ existing staff in order to “prevent, prepare for, and respond to” the COVID-19 pandemic?
 - Yes, ESSER funds may be used for other activities that are necessary to maintain the operation of and continuity of services in LEAs and continue to employ existing staff of the LEA to prevent layoffs or service cuts to existing LEA services.
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Matching

- May ESSER and GEER funds be used to support local matching requirements under other Federal programs?
 - Generally, no. Federal funds may not be used to meet a matching requirement unless the Federal statute authorizing those funds specifically provides that they may be applied to matching or cost-sharing requirements of another Federal program. The CARES, CRRSA, and ARP Acts do not provide specific authority to use ESSER or GEER funds as a match for any other Federal programs. See the Uniform Guidance provision on matching at 2 C.F.R. § 200.306(b)(5). However, ESSER or GEER funds may be used for cost-sharing or matching for the AmeriCorps program because the AmeriCorps statute authorizes the use of Federal funds for the match
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The background of the slide features a large, faint, circular seal of the State of West Virginia. The seal 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 two figures: one on the left holding a rifle and a plow, and one on the right holding a pickaxe and a shovel. The year "1863" is also visible within the seal's design.

Transitioning ESSER Funded Staff



Reflect on ESSER Funded Staff

- Did you hire staff with your ESSER funds?
- If yes, what impact have they had on student achievement?
- If you want to keep the position after ARP-ESSER expires (Sept. 30, 2024), how will you fund them in a post ESSER world?
- Start this planning now.



Funding Staff with ESEA funds?

- Compatibility with the program purpose (Title I, II III, IV & V)
 - Justification and purpose of the position is highlighted in the Strategic Plan
 - The needs assessment should justify the school/county staffing needs and inform the development of staff qualifications and postings
 - Keep in mind Supplement not Supplant
 - Consider School Ranking is looking at Title I
 - Title I funded staff must meet applicable State certification and licensure requirement
 - Staff funded with Title II should not be directly connected to direct delivery of services to students
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Staff Timeline

- ESSER II Position – RIF or transfer during 23 SY as they can only be funded through 9/30/23
 - ARP ESSER – RIF or transfer during next year's staffing season as they can only be funded through 9/30/24
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Liquidation and Obligation

The background features a large, faint watermark of the West Virginia State Seal. The seal is circular and contains the text "STATE OF WEST VIRGINIA" at the top and "MONTANI SEMPER LIBERI." at the bottom. The central image depicts a farmer on the left and a miner on the right, with a date "JUNE 20 1863" and a star.



Liquidation & Obligation

- Obligation Requirements
 - Federal regulations govern when an obligation of Federal funds by an LEA occurs
 - US ED does not have authority to extend the obligation deadline without waiver authority from Congress.
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The following table shows when an LEA makes obligations for various kinds of property and services.

If the obligation is for -	The obligation is made -
(a) Acquisition of real or personal property	On the date on which the State or subgrantee makes a binding written commitment to acquire the property.
(b) Personal services by an employee of the State or subgrantee	When the services are performed.
(c) Personal services by a contractor who is not an employee of the State or subgrantee	On the date on which the State or subgrantee makes a binding written commitment to obtain the services.
(d) Performance of work other than personal services	On the date on which the State or subgrantee makes a binding written commitment to obtain the work.
(e) Public utility services	When the State or subgrantee receives the services.
(f) Travel	When the travel is taken.
(g) Rental of real or personal property	When the State or subgrantee uses the property.
(h) A pre-agreement cost that was properly approved by the Secretary under the cost principles in 2 CFR part 200 , Subpart E - Cost Principles	On the first day of the grant or subgrant performance period.



- Liquidation Requirements

- Liquidation is defined in statute as the drawing down and expenditure of funds by a grantee for obligations incurred during the grant's legal obligation period.
 - This is set as the first 90 days after the obligation period, or any extended period authorized by US Ed
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- May grantees carry out grant activities during liquidation?
 - Yes, for contracted activities (assuming a timely and valid obligation was made)
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Liquidation Extension

- US Ed has the authority to approve liquidation extensions upon review of written requests
 - WVDE must request this on behalf of all qualifying grantees
 - Request is made at the end of the obligation period
 - This may not give LEAs time to adequately plan
 - Can get up to 18 additional months to liquidate (March 2026 for ARP) (no additional time to obligate)
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Liquidation Extension

- Must provide a written attestation that all funds are for allowable purposes and were properly obligated
 - Must provide a detailed description of the specific expenditure(s) at issue (e.g., construction contract, HVAC contract, instructional materials contract, etc.).
 - A justification for why extra liquidation time is necessary. According to ED, “needing more time to expend funds is not an adequate reason or justification for a liquidation extension request.”
 - Must provide all accounting documents to support totals as well as all contract and procurement support to prove proper procurement and obligation
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Liquidation Extension

- *LEAs considered high-risk are not eligible to apply for an extension*
 - High-risk auditee on your single-audit
 - High-risk due to monitoring findings or other WVDE reviews
 - Not adhering to reporting and monitoring timelines
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Liquidation Extension

- No new obligations can occur after the obligation deadline, LEA should be cautious about the potential for prepaying for services that would continue beyond the obligation deadline whether a liquidation extension is granted or not.
 - OIG has been involved in several reviews on prepayment in school districts and has issued findings for unallowable costs in most prepayment situations, unless the prepayment is considered negligible
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Upcoming Monitoring





2024 Monitoring

- Moving to the GPS system for monitoring of ESEA and ESSER starting with the current school year
 - 13 counties are up for ESEA monitoring in 2024 (Fayette, Kanawha, Hancock, Monongalia, Marion, Doddridge, Morgan, Harrison, Ohio, Lewis, Mason, Clay, Jefferson)
 - All counties will be monitored for ESSER Funds
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2024 Applications





Applications and Revisions

- Additional information may be required with any applications and revisions
 - Supplies
 - Travel
 - Professional Development
 - Parent and Family Engagement
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FY24 Allocations

- Final allocations will be loaded into GPS Friday July 14th
 - If you have submitted your application, it will need to be revised for the final allocation amount
 - Please keep in mind that we do periodically receive revised allocations in October so it is possible your allocation could change again
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Expiring Funds





FY22 Funding Reminders

- FY22 ESEA funding will expire September 30, 2023. Be sure when looking at your finances that the LEA is expending all FY22 ESEA funding by September 30th.
 - School Improvement funds in the 2023 application will expire September 30, 2023. There are currently 3 LEAs (Doddridge, Jackson, and Pocahontas) that did not complete applications to receive this funding.
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