



Montana

Office of Public Instruction

ESSER Guidance Sessions - September

Capital Expenditures and Larger Purchases using ESSER Funds

Prepare, Prevent, and Respond

September 23, 2022

PRESENTERS

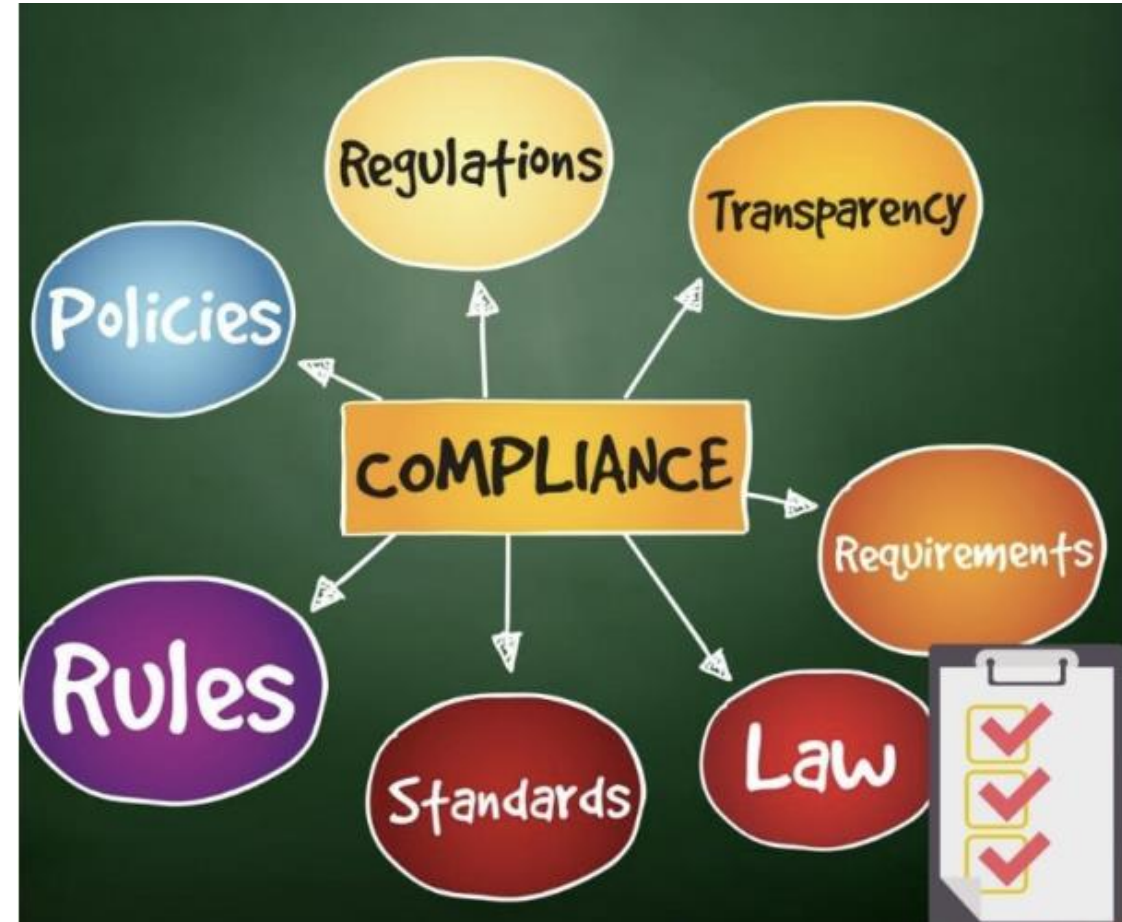
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Goals For This Session



- Allowable
 - Rules
 - Requirements
 - Laws
- Reasonable
 - Setting
 - Practices
 - Standards
 - Transparency





Focus on Student Gains – Demonstrated Reasonableness

- Very few items are disallowed but may be ‘discouraged’
- **Demonstrating** reasonableness is necessary for pre-approval
 - For ALL activities charged to ESSER, costs must be reasonable and necessary to meet the overall purpose of the program, which is “to prevent, prepare for, and respond to” COVID-19 including those circumstances that were exacerbated by COVID. (See 2 CFR §§ 200.403-200.404.)



Advocates and Auditors

Promoting sustainable use of education funds and supporting Montana students Compliance – Allowable/Reasonable

Allowable and Reasonable per Federal guidelines

- [FAQ May 2021](#)
- ED has clarified that SEAs, LEAs and schools may use funding under ESSER CARES I, ESSER CRRSA II, and ESSER ARP III to support **a very wide range of activities, including activities indirectly linked to the impact of COVID-19**, as outlined in the **ED Volume 2 COVID Handbook**, available at <https://www2.ed.gov/documents/coronavirus/reopening-2.pdf>, provided such uses are consistent with statutory requirements and the Uniform Guidance in 2 CFR Part 200.

Department of Education Fact Sheets

- [DOE Construction and Late Liquidation Letter May 2022](#)
- [CCSSO memo on ESSER Funds for Construction December 2021](#)
- [DOE Construction Slides September 2, 2021](#)
- [DOE Staffing Labor Shortages April 14, 2021](#)



Capital Expenditures

- **Capital expenditures** are “expenditures to acquire capital assets or expenditures to make additions, improvements, modifications, replacements, rearrangements, reinstallations, renovations, or alterations to capital assets that materially increase their value or useful life.” (2 CFR § 200.1)
- **Capital assets** are “tangible or intangible assets used in operations having a useful life of more than one year which are capitalized in accordance with [generally accepted accounting procedures].” (2 CFR § 200.1)
- **Capital assets** include land, buildings (facilities), equipment, intellectual property (including software), and certain kinds of leases, as well as improvements and modifications to those Capital expenditures require prior written approval. (2 CFR §200.439)
- ESSER can pay for buses, modular classrooms, real property acquisition, and a variety of other costs that are Capital Expenditures under federal rules.





Recommended Pre-Approval Process

- Review existing documentation and history
 - Review district Plans (revisions due June and December)
 - Stakeholders' comments
 - Review current ESSER II and III budgets
 - Ask for past Capital Expenditure project descriptions
- Develop prioritized needs within a **Project** not by pieces
- Create a Project Scope and seek Board Approval
- Submit Pre-Approval form with Project Scope
- If needed, submit Amendment in ESSER grants in E-Grants



Project Scope

- One-page description of the problem being addressed and the recommended solution that specifically meets the overall purpose of ESSER (PPR).

Project Scope for Larger (over \$5,000) Projects and Purchase using ESSER funds.

School District and LE # (s)	
Primary Contact Name & Phone	
Primary Contact email	

Project Name			
Description			
Board Approved	mm/dd/yyyy	OPI Approved	mm/dd/yyyy
Cost			
Funding Sources			
Timeline			
Status			
Student Gains			
Depreciated Items			
Meaningful Stakeholder Input			

Alternative Option	Description	Challenges	Gains
Option #1			
Option #2			
Option #3			

Federal & State Compliances will be agreed to within the Capital Expenditure portal.



Submission of Project Scope

- Large Purchase Pre-approval form
 - Name and contact information
 - Upload Project Scope
 - Review and agree to required compliances
 - Is the use of funds permissible under the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance, 2 CFR Part 200)? In particular, is it necessary and reasonable for the overall purpose of the ESSER grant award (PPR)?
 - Copy and Paste from Project Scope
 - Submit



ESSER Large Purchase Pre-Approval Form (Required for items/projects over \$5000)

Please submit this preapproval form for Capital Expenditures. (last updated RB WF 2022)

rebecca.brown@opiconnect.org [Switch account](#)

The name and photo associated with your Google account will be recorded when you upload files and submit this form. Only the email you enter is part of your response.

* Required

Email *

Your email

Please enter the FULL NAME of the individual submitting this form. *

Example: John Doe

Your answer

Please enter the TITLE of the individual submitting this form. *



E-Grant Amendment Template

- ✓ CE project XX (Board approval mmm/yy, OPI approved mmm/yy)
- ✓ From [category] / [\$\$amount]
- ✓ To [category] / [\$\$amount]
- ✓ For the purpose of/to purchase [xxxx]
- ✓ In response to [xxxx related to covid]
- ✓ To prevent [xxxx related to covid]
- ✓ To prepare for [xxxx related to covid]
- ✓ Specifically, how does it relate to **student gains?**

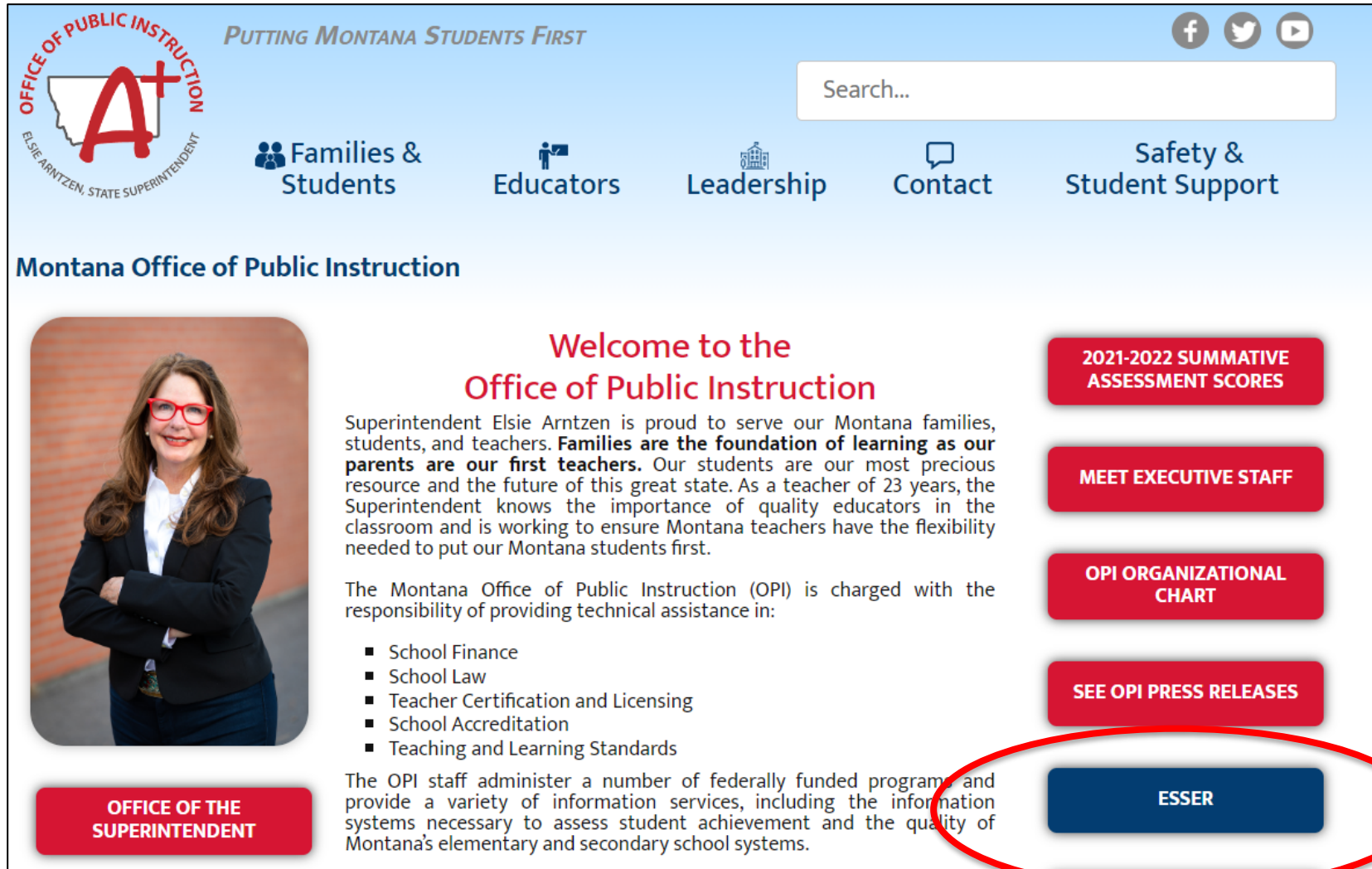
Cash Requests will need to use the same language as your Budget / Amendments, so make sure you are consistent!

We recommend using a Project Scope/Word Document to keep all your information in, and then copy-and-paste from that into your Budget/Amendment/Cash Requests.

Approval of Project

- FAQ allowable and reasonable
- Clearly identified goals related to ESSER PPR
 - Student outcomes
- Cost effective solution (alternatives considered)
- Barriers identified and overcome
- Relates to amendment(s) and budget(s)




A screenshot of the Montana Office of Public Instruction website. The page has a light blue header with the OPI logo on the left, the slogan 'PUTTING MONTANA STUDENTS FIRST' in the center, and social media icons on the right. Below the header is a navigation menu with links for 'Families & Students', 'Educators', 'Leadership', 'Contact', and 'Safety & Student Support'. A search bar is located in the top right. The main content area features a portrait of Superintendent Elsie Arntzen, a welcome message, and a list of services. On the right side, there are five red buttons: '2021-2022 SUMMATIVE ASSESSMENT SCORES', 'MEET EXECUTIVE STAFF', 'OPI ORGANIZATIONAL CHART', 'SEE OPI PRESS RELEASES', and 'ESSER'. The 'ESSER' button is circled in red.

OFFICE OF PUBLIC INSTRUCTION
PUTTING MONTANA STUDENTS FIRST

Search...

Families & Students **Educators** **Leadership** **Contact** **Safety & Student Support**

Montana Office of Public Instruction



Welcome to the Office of Public Instruction

Superintendent Elsie Arntzen is proud to serve our Montana families, students, and teachers. **Families are the foundation of learning as our parents are our first teachers.** Our students are our most precious resource and the future of this great state. As a teacher of 23 years, the Superintendent knows the importance of quality educators in the classroom and is working to ensure Montana teachers have the flexibility needed to put our Montana students first.

The Montana Office of Public Instruction (OPI) is charged with the responsibility of providing technical assistance in:

- School Finance
- School Law
- Teacher Certification and Licensing
- School Accreditation
- Teaching and Learning Standards

The OPI staff administer a number of federally funded programs and provide a variety of information services, including the information systems necessary to assess student achievement and the quality of Montana's elementary and secondary school systems.

2021-2022 SUMMATIVE ASSESSMENT SCORES

MEET EXECUTIVE STAFF

OPI ORGANIZATIONAL CHART

SEE OPI PRESS RELEASES

ESSER

OFFICE OF THE SUPERINTENDENT

Q & A

Feel free to ask questions!

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