



Idaho Department  
of Education

# Federal Fiscal Grants Communities of Practice

Leading with courage, strategy, and confidence!



# Agenda April 2024

- Congratulations, Celebrations, and Shout-Outs
- What's on your radar? – Data Acquisition Calendar
- Recap from March 2024 FFGCoP
- Upcoming Training Events
- Hot Topics, News, and Legislation
- Professional Development (PD) in 15: Maintenance of Effort & Supplement Not Supplant Reminders
- Uniform Grant Guidance Updates
- Year-End Close Out Check Lists

# Celebrations & Shout-Outs

Happy 4<sup>th</sup> Quarter!

Yeah! It's budget season!

I can't wait to read up on the new education related bills that passed – like the Gap Funding!



# What's on Your Radar?

# April 2024 Data Acquisition Calendar

DATA ACQUISITION CALENDAR 2023 - 2024								YEAR AT A GLANCE	
DUE DATE	TITLE	APPLIES TO	REQUIRED BY	DETAIL	DEPARTMENT	CONTACT 1	CONTACT 2		
04/01/24	Community Eligibility Provision Direct Certification Report	Districts & Charters	Federal Law 7 CFR Sec. 245.9(f)	All school districts currently operating or electing a new cycle under CEP must run a DC report on April 1 each year for all school sites. The data must be reported to the State agency prior to April 15.	Child Nutrition	Cambria Steffler (208) 332-6861 NSLP Coordinator			
04/01/24	Migrant Student Information System (MSIS) Data Reporting; Instructional Services, Supportive Services, Priority for Services and Continuation of Services	Districts & Charters	Federal Law ESSA	Required for Federal Reporting/Accountability/IC sub-allocation determination; Districts complete quarterly data verification in MSIS with Regional MEP Coordinator.	Federal Programs	Sarah Seamount (208) 332-6958 Title I-C Coordinator			
04/15/24	Border Contract Expense Report	Districts Only	State Law IC 33-1002	District submission of any adjustments to border contract costs for the current school year in preparation of the May Foundation payment.	Public School Finance	Tania Goretoy (208) 332-6841 Program Information Coordinator	Julie Oberle (208) 332-6843 Director		
04/15/24	Summer Alternative Secondary School Applications	Districts & Charters	State Board Rule IDAPA 08.02.03.100.09	Approved application required prior to funding during each fiscal year. Program must be a minimum of 225 hours.	School Choice	Michelle Clement Taylor (208) 332-6963 Director			
04/30/24	Notify County Clerks of Budget Hearing	Districts Only	State Law IC 63-802A	All school districts must notify their applicable county clerks of their budget hearing.	Public School Finance	Carol Piranfar (208) 332-6844 School Budget Specialist			
04/30/24	Fresh Fruit and Vegetable Program Grant Application	Districts & Charters	Federal Regs. 7 CFR 210	Eligible school districts may apply for a grant to serve fresh fruit and vegetables to elementary grade school children.	Child Nutrition	Pamela Murray (208) 332-6902 Farm to School & FFVP Coordinator			
04/30/24	ISEE - Financial Transparency Apr FY24 (July 1, 2023 - March 31, 2024)	Districts & Charters	State Law IC 357	Third submission of cumulative financial expenditure and revenue transaction data for FY2024. Uploaded and certified via the State Reporting Manager (SRM). Used for Idaho State Transparency purposes.	State Board of Education	Todd King (208) 332-6937 Education Data Systems Reporting Manager	Chris Campbell (208) 332-6970 Chief Technology Officer		

# May 2024 Data Acquisition Calendar

DATA ACQUISITION CALENDAR 2023 - 2024								YEAR AT A GLANCE
DUE DATE	TITLE	APPLIES TO	REQUIRED BY	DETAIL	DEPARTMENT	CONTACT 1	CONTACT 2	
05/01/24	Summer Food Service Program Application and Renewal	Districts & Charters	Federal Regs. 7 CFR 225	Feeding children in low income areas during summer months. Submit renewal application and site sheet.	Child Nutrition	Mary Ann Libby (208) 332-6820 SFSP & CACFP Coordinator		
05/10/24	LEA Determination Documentation	Districts & Charters	34 CFR § 300.149, 34 CFR § 300.600-602	Last date to provide signed electronic assurances and or action plan related to LEA Determination.	Special Education	Debi Smith (208) 332-6915 Special Populations Coordinator		
05/15/24	EHCY McKinney - Vento/Homeless Subgrant Application Deadline	Districts & Charters	Federal Regs. 42 USC § 11432(f)(1) and (3)	Application required for McKinney-Vento/Homeless subgrant	Federal Programs	Emily Sommer (208) 332-6904 Title D & IX-A Coordinator		
05/15/24	Significant Disproportionality Notifications	Districts & Charters	IDEA Section 618(d)	Notifications for significant disproportionality issued to LEAs who have exceeded the states threshold of three times the rate for identification, placement, or disciplinary action for students with disabilities by race/ethnicity for 1, 2, 3, or 3+ years.	Special Education	Debi Smith (208) 332-6915 Special Populations Coordinator	Alisa Fewkes (208) 332-6919 Data & Reporting Coordinator	
05/15/24	Indicator 9 and 10 Compliance Notifications	Districts & Charters	20 U.S.C. 1416(a)(3)(c)	Notifications of noncompliance are issued related to Disproportionate Representation by race/ethnicity in special education and in specific disability categories.	Special Education	Debi Smith (208) 332-6915 Special Populations Coordinator		
05/15/24	Determinations/Levels of Support	Districts & Charters	Federal Regulations 34 CFR 300.600	Determination notice issued to districts/charters.	Special Education	Debi Smith (208) 332-6915 Special Populations Coordinator		

# May 2024 Data Acquisition Calendar Continued

DATA ACQUISITION CALENDAR 2023 - 2024										YEAR AT A GLANCE	
DUE DATE	IV	TITLE	APPLIES TO	REQUIRED BY	DETAIL	DEPARTMENT	CONTACT 1	CONTACT 2			
05/17/24		Indicator 8 Parent Involvement Survey Contact Information	Districts & Charters	Federal Regulations 20 U.S.C. 1416(a)(3)(A)	Last day to submit contact information for Parent Involvement (Indicator 8) survey.	Special Education	Alisa Fewkes (208) 332-6919 Data & Reporting Coordinator				
05/17/24		Indicator 14 Post School Outcome Survey Contact Information	Districts & Charters	Federal Regulations 20 U.S.C. 1416(a)(3)(B)	Last day to submit contact information for Post School Outcome (Indicator 14) survey.	Special Education	Randi Cole (208) 332-6918 Secondary Special Education Coordinator				
05/17/24		ISEE Data Submission - May 2024	Districts & Charters	State Law IC 33-1028	Submission for data collecting period SY24 Start Date - 5/3/24. Data used for and statistical purposes.	State Board of Education	Todd King (208) 332-6937 Education Data Systems Reporting Manager	Chris Campbell (208) 332-6970 Chief Technology Officer			
05/19/24		ISEE Coding for McKinney-Vento Students for data collection period 8/15/22-5/5/23	Districts & Charters	42 USC Sec 11432(f)(1) and (3)	Newly enrolled and/or identified MV students should be coded throughout the school year to be included in ISEE data uploads. The annual cumulative number of students identified/served is recorded regardless of if students move or find permanent housing.	Federal Programs	Emily Sommer (208) 332-6904 Title D & IX-A Coordinator				
05/31/24		2024-2025 School Calendars	Districts & Charters	State Law IC 33-512(1)	Days in session and hours of instruction for the 2024-2025 school year. Forms will be available at <a href="http://www.sde.idaho.gov/finance/">http://www.sde.idaho.gov/finance/</a> under Calendars.	Public School Finance	Tania Goretoy (208) 332-6841 Program Information Coordinator	Andrew Konopacky (208) 332-6846 Financial Specialist, Sr.			
05/31/24		NSLP Program Renewal	Districts & Charters	Federal Regs. 7 CFR 210	Renewal of school lunch application. Required annually.	Child Nutrition	NSLP Team (208) 332-6820	Melissa Cook (208) 332-6830 Financial Specialist			
05/31/24		Significant Disproportionality	Districts & Charters	20 U.S.C.1418(d), 34 CFR Sec. 300	Last date for district/charter identified as having significant disproportionality to submit an approved Comprehensive Coordinated Early Intervening Services (CCEIS) plan.	Special Education	Debi Smith (208) 332-6915 Special Populations Coordinator				

# Upcoming Events



# ESSA & ESSER funds

- 2021-2024 ESEA grants expire this year. (Tydings waiver)
- 2022-2024 ESEA grants expire this year. (NO Tydings waiver)

<https://apps.sde.idaho.gov/CFSGA/Home/Home>

- ESSER III funds expire this year. (NO late liquidation)

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



# ESEA and ESSER Obligations and Drawdowns

- The expiring ESEA and ESSER funds are to be obligated no later than September 30, 2024.
- GRA Drawdown requests no later than December 20, 2024.
- NO Tydings waivers in the future.

<https://apps.sde.idaho.gov/GrantReimbursement>

Email reminders are being sent monthly to Superintendents, Charter Administrators, and Business Managers.



# CFSGA Workshops

## CONSOLIDATED FEDERAL AND STATE GRANT APPLICATION (CFSGA) WORKSHOP TOUR



RSVP Now

**May 10, 2024 - Coeur d'Alene**  
Best Western Plus Coeur d'Alene  
Inn

**May 14, 2024 - Pocatello**  
ISU POND Student Union  
Building

**May 17, 2024 - Boise**  
Hilton Garden Inn Boise  
Spectrum

[CFSGA Workshops | April 22, 2024  
\(eventcreate.com\)](https://www.eventcreate.com)

# IDEA Part B Application Enhancements and Overview Webinar



## IDEA Part B Application Refresher and New Enhancements

Join us for a webinar on **Thursday, May 9, 2024** from 1-2 pm (Mountain) / 12-1 pm (Pacific)

Register now!

[https://uidaho.zoom.us/webinar/register/WN\\_71G7GyG8TUCOUB0TUIOyQ](https://uidaho.zoom.us/webinar/register/WN_71G7GyG8TUCOUB0TUIOyQ)

- After registering, you will receive a confirmation email containing information about joining the webinar. Please note that the passcode to join is **544979**.
- This webinar will be recorded and posted to the Idaho Training Clearinghouse.
- The content is a refresher on the main components of the IDEA Part B Application for funding, and some new automations and enhancements including to the Excess Cost Sheet.

# IDEA Part B Application Dates Reminder

The PRELIMINARY IDEA Part B Application opens May 15<sup>th</sup>

- This is when you **acknowledge that you want the funding**, provide an estimated and allowable budget, and complete the Maintenance of Effort (MOE) Eligibility test.
- Preliminary applications are **due June 15th**

FINAL APPLICATIONS open once your preliminary application **is approved**

- This is when you report on your FY2023-2024 expenditures, determine final carryover budgets of the federal funds, and MOE Compliance testing is completed (MOE Expenditures)
- Final applications are **due Nov. 15th**

# Link to IDEA Part B Application

<https://apps.sde.idaho.gov/IDEA>

Don't forget to make sure you have Access to the Application. Please contact your Region's ISEE Technology Coordinator at [RegionalCoordinators@sde.idaho.gov](mailto:RegionalCoordinators@sde.idaho.gov), if you need assistance.

Hint: You must have the right user role assigned in ISEE as a business manager, special education director, or superintendent and be a registered ISEE user.

# Recap of March 2024 FFGCoP

# Tips to Prepare for the Upcoming Federal Funding Applications

- Check your Application Login Credentials
- Develop a Plan – Timeline to input data
- Designate key functions – i.e. Who will gather the FTE calculations?
- Who is on contract/off contract when we fill in the applications?
- How's my year end budget looking?
- Will I have carryover?
- Are there any carryover restrictions?
- Do I need to request a carryover?





# Planning a Medicaid Budget: Things to Consider (Chynna Hirasaki)

- What services are being billed for?
- How many students are receiving that service?
  - Frequency/Duration?
- What is the rate for that service by provider type?
- What is the funding source for the service provider? (Do Not Bill list)
- Is the service provider an employee or a contractor?\*

# Drafting a Medicaid Budget

Estimate service hours from IEP details by student and billable services off the fee schedule

Company	Days	Daily Hours	Yearly Hours	Hourly Rate	Total Salary	Building	Program	Student
ABC Counseling	60	7.5	449.25	\$34.48	\$15,480.47	CHS	TEAM	Johnny Appleseed
ABC Counseling	91	7.5	680.5	\$34.48	\$23,446.16	CHS	TEAM	Suzy
ABC Counseling	77.5	7.5	526.5	\$34.48	\$18,153.72	CHS	TEAM	Dave
ABC Counseling	111	7.5	785	\$39.44	\$30,960.40	CHS	TEAM	Jordan
ABC Counseling	171	7.5	1227	\$54.40	\$66,748.80	SMS	ERR	Sally
ABC Counseling	171	7.5	1227	\$39.44	\$48,392.88	WI	ERR	Mary
ABC Counseling	132	7.5	991.5	\$39.44	\$39,173.51	CHS	ERR	Mike
ABC Counseling	171	7.5	1227	\$39.44	\$48,392.88	CHS	ERR	Jared
ABC Counseling	50	7.5	319	\$39.44	\$12,571.57	LC	ERR	Anne
ABC Counseling	7.0	7.5	41.25	\$39.44	\$1,626.90	WA	ERR	Carrie
ABC Counseling	22	7.5	149.5	\$39.44	\$5,894.35	LC	ERR	Madaline
ABC Counseling	0	7.5	980	\$34.48	\$33,790.40	WA	ERR	Sarah
ABC Counseling	28	7.5	210	\$54.40	\$11,424.00	VB	ERR	Sam
ABC Counseling	0	7.5	400	\$34.48	\$13,792.00	District- Wide		NA

# Monitoring a Medicaid Budget

Track hours bill or submitted, note if no billing for out sick, etc.

KEY		Missing	Turned In	Needs Corrections	NO SCHOOL						Weekly Average	Date Correction Sent	Complete	Notes	
Week of	Name of Provider	School	Position	Billing Sheet	Tracker	M	T	W	TH	F					
MAY 1-5	Wilson BI Specialist			Turned in	Turned in	0.3	0.3		0.3	0.3	0.26875		YES		
	Wilson BI ERR			Turned in	Turned in	7	6.8		7	7	6.9375		YES	staff out sick on wed	
	Wilson ERR Para			Not needed	Turned in								YES	nb all week ERR support	
	Wilson ERR Para			Not needed	Turned in								YES	nb all week ERR support	
	Wilson ERR Para			Not needed	Turned in								YES	nb all week ERR support	
											3.60312				
WEEKLY TOTALS AVERAGE											5				
MAY 8-12	Wilson BI Specialist			Turned in	Turned in	0.3	0.3		0.3	0.3	0.25		YES		
	Wilson BI ERR			Turned in	Turned in	7	7	5.5	7	7	6.7		YES		
	Wilson ERR Para				Not needed								YES		
	Wilson ERR Para				Not needed								YES		
	Wilson ERR Para				Not needed								YES		
WEEKLY TOTALS AVERAGE											3.475				

# Medicaid Closeout Methodology

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March 21, 2024



# The Method

1. The Sped department is included in budgeting discussions to pick a working figure for our expected Medicaid revenue.
2. Costs are allocated to Medicaid to match initial expectations, then are moved into or out of Medicaid through the year to accommodate unexpected boosts or challenges to billing.
3. If we predict that Medicaid reimbursements have a chance to absorb all planned increases to MoE, we set aside a portion of IDEA to absorb any unexpected increases.
4. With the required spending order of Sped funds in mind, we prepare ourselves for a transfer of costs between MoE and Medicaid funding sources to match actual revenue as the end of the year approaches.

# Building an IDEA Drawdown Buffer

Bear in mind that a drawdown buffer will reduce cash flow during the year. The goal is to meet the cash needs of the district while also accommodating a possible increase in Medicaid.

- The Buffer is how I describe a deliberately unreimbursed portion of our monthly IDEA expenditures.
- In each month, we withhold around 30% of our personnel costs (salary and benefits) from drawdowns. This becomes a growing bank of unreimbursed costs.
- For a cost to be easily transferred out of IDEA, that cost cannot have been previously claimed.
- We have a consistent methodology to determine if an employee is included in the Buffer or not. We separate claimed staff from non claimed staff by grade level.
- Make every effort to keep the staff withheld from drawdown consistent through the year so that their associated costs can be shifted easily.

# Closeout – The Shuffle

If Medicaid came in perfectly on target:  
Buy a lottery ticket.

- If Medicaid yielded **less** than budgeted: Shift employee payroll records, salary, and benefit costs **from** Medicaid **into** MoE. (260 -> 100)
- We break down the total cost of each classified employee in Medicaid (salary and benefits), then find a combination and collection of employees that equal our shortage and transfer them over to MoE.
- Edit payroll records for the entire year if possible.
- Inevitably, this will bring us very close to the target cost in Medicaid, but not perfectly balanced.
- For final small adjustments, transfer over benefit costs in a journal entry and identify a specific employee whose salary is still funded by Medicaid after the above adjustments in the journal entry's notes.
- Claim all unclaimed IDEA expenditures if a Buffer was prepared and was not needed.

# Closeout – The Shuffle

If Medicaid yielded **more** than budgeted: Shift employee payroll records, salary, and benefit costs **from** MoE **into** Medicaid. (100 -> 260)  
Identifying employees for transfer is similar to the process used for transferring employees into MoE as previously discussed, just in the other direction.

This time, we have a hard limit. MoE's total costs may not drop below the minimum threshold of either per student costs or gross amount spent established in the previous year. Therefore, we may only transfer over the previously forecast increase to MoE.

In the event we transfer over all of the increase to MoE and still have revenue to match with expenditures in Medicaid, we have a rare opportunity to take an **MoE Exception**.



# Closeout – MoE Exceptions

Taking MoE exceptions (34 CFR 200.204)

- If we saw an increase in our IDEA allocation in the past year, we can claim 50% of that increase as an exception.
- The cost of services to students that have exited the program and therefore no longer need to be provided.
- The lost cost from staff departures over the past year either for just cause or on a voluntary basis which have not been replaced.

Now that we have our Exception, we can transfer over more costs from MoE to Medicaid until Medicaid is satiated or until we reach our new and reduced MoE threshold.

Under ideal circumstances, we would be finished at this point. Medicaid revenue tied out perfectly to costs, IDEA is free to be completely drawn down, and our MoE threshold is lower for next year.

However, if Medicaid is still not spent down, we become very grateful to have prepared a Buffer in IDEA earlier in the year.

# Conclusion

## The keys to our system:

- Consistent maintenance effort prevents an all-consuming closeout emergency.
- A strong relationship between Sped and the Business Office keeps information reliable and up to date.
- Auditors have clean and consistent documentation to track our changes through the year.
- Having a plan and looking at the issue often keeps anxiety levels down.



# Thank You!

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(208)557-6819

a.k.a. Superhero from Bonneville



# Hot Topics, News, and Legislation

# National Education Finance News

## Education Week: Costs, Concerns, And Calls For Clarity In K-12 Finance

The second annual Allovue Education Finance Survey, produced with the EdWeek Research Center, has found a growing sense of pessimism among K-12 teachers and administrators as they ready themselves for the end of federal COVID relief funding.

—"*funding that fails to keep pace with inflation*" surfaced as the number one concern related to district finance. Administrators involved in budgeting say their top challenges are long-range planning and accurate forecasting.

# A Few More Findings from the Survey



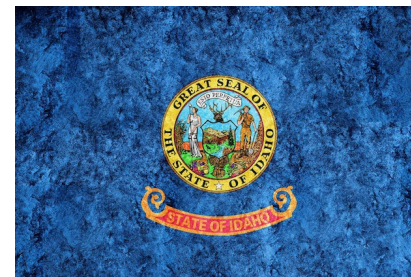
- Unchanged from 2022: teachers and administrators are most likely to attribute increasing per-pupil spending rates to ***increasing student needs***.
- The survey also investigated knowledge of school resources beyond pandemic aid. Typically, the federal government supplies roughly 10 percent of all K-12 education funding. However, survey results suggest that *educators generally overestimate* this amount—the median guess was 20 percent.
- Finance knowledge gaps ultimately make it more challenging for educators to advocate for resources, make informed decisions, and engage in long-range budget planning.

# Why Is This Important?



- You are the voice of the needs!
- You are the advocate!
- You are the storyteller!
- You are the data manager & visual illustrator!
- You are the key to transparently capturing, conveying and convincing your Board, Superintendent, Program Directors, and Constituents!

# Local Education News



The Legislative session ended! Did you catch one of the Post-Legislative Roadshows?

Some Funding Related Highlights:

Facilities Funding (HB521)

Gap Funding (current year supplemental)



# Legislative Tracking

Track Education Specific Bills:

<https://legislature.idaho.gov/sessioninfo/2024/legislation/#E>

The official website of the **Idaho Legislature**. STATE OF IDAHO. WHO'S MY LEGISLATOR? Search icon.

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LEGISLATION BY NUMBER **LEGISLATION BY SUBJECT** ENACTED LEGISLATION VETOED LEGISLATION WEEKLY BILL STATUS

### 2024 Subject Index

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ABBREVIATIONS USED IN THIS INDEX

(A) = Adopted	(V) = Vetoed
Approp = Appropriation	Asn = Association
Bd = Board	Com = Commission
Comm = Committee	Dept = Department
DEQ = Department of Environmental Quality	Dist = District
Div = Division	FG& = Fish and Game
Govt = Government	HS&W = Health and Welfare
PERSI = Public Employee Retirement System of Idaho	PUC = Public Utilities Commission
UCC = Uniform Commercial Code	Univ = University

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## EDUCATION

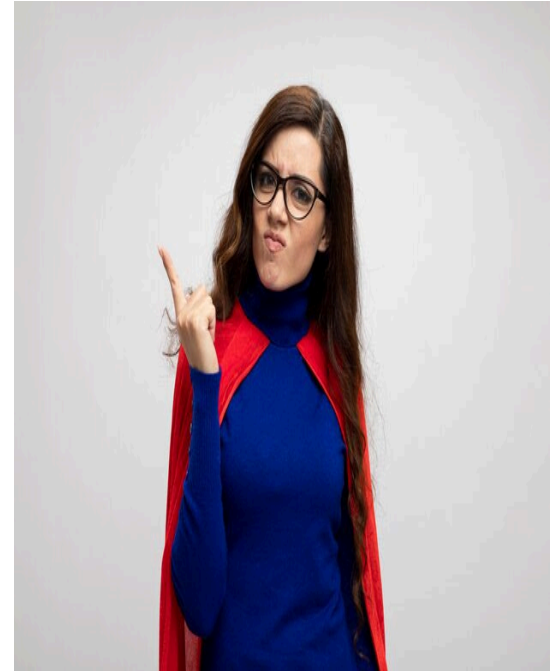
Abortion prohibited in sex education curricula, amend	HO666
Adoption education, sex education, new, amend	S1308
Adult workforce high school diploma program, new	HO594
Advanced opportunities funding, students, amend	S1359
Advanced opportunity scholarships, rulemaking, amend	HO454
Appending pending rules, state bd of ed, bd of tech ed	SCR121
Approving pending rules, idaho digital library academy	HCR032
Approving pending rules, state bd of education	SCR122
Bd of education, univ of id, additional, approp	HO692
Bd of education, univ, health ed, additional, approp	HO681
Board of education, optional retirement program, amend	S1246
Broadband infrastructure improvement grant, amend	HO634
Certain abortions permitted, repeal, amend	HO721
Constitutional amendment, school attendance, amend	SJR105
Definition of sexes and genders, amend	HO421
Display of flags on public school property, new	S1362
Div of career technical education, additional, approp	HO693
Don't tread on me plates, firearms safety grant, new	S1317
Education data, student records, amend	HO411
Education stabilization fund, bd duties, amend, new	HO521
Eligible education expense, empowering parents, amend	S1358
Higher education fairness, new	S1357
Holocaust education	HCR025
Idaho digital learning lab funding, amend	HO452 - Ch. 17
Idaho opportunity scholarship, amend	HO500
Idaho parental choice tax credit, new	HO447
Importance of civics education, concurrent resolution	SCR116
Launch grant program, in-demand careers, amend	S1390
Microschools, parent as teacher model, new	S1306
Military leave, public school employee, new	HO580 - Ch. 50
Obscene materials, minors, school & library, amend	HO710
Office of early childhood services, new	HO683
Office of early childhood services, new, amend	HO636
Outcomes-based funding, student achievement, amend	HO595

# Let's Talk Maintenance of Effort & Supplement, Not Supplant

# Level of Effort

Maintenance of Effort is Maintaining Effort (spending state and local funding) prior to federally sourced funds.

Why? These targeted federal funds are meant to supplement the activities and outcomes, NOT offset the status quo (supplant).



# Special Education Maintenance of Effort

Special Education Maintenance of Effort must be achieved (at 100%) under 34 CFR 300.203 in order to qualify for the IDEA Part B federal funding.

- LEAs must meet the compliance (expenditure) and eligibility standards (budget).
- Testing is done through the IDEA application and transparently demonstrates part of the year end balancing of the three funding sources for Special Education (General Funds-MOE, School-Based Medicaid and IDEA Part B).
- A secondary audit is performed once LEAs report their final audited expenditures through IFARMS.

# Subsequent Years: Under IDEA Part B

## ***Subsequent years.***

- (1) If, in the fiscal year beginning on July 1, 2013 or July 1, 2014, an LEA fails to meet the requirements of [§ 300.203](#) in effect at that time, the level of expenditures required of the LEA for the fiscal year subsequent to the year of the failure is the amount that would have been required in the absence of that failure, not the LEA's reduced level of expenditures.

This is referring to the “threshold table” inside the IDEA Part B Application, which displays your level of effort requirements.

# Consequence of Failure to Maintain Effort

If an LEA fails to maintain its level of expenditures for the education of children with disabilities in accordance with paragraph (b) of this section, the **SEA is liable in a recovery action** under section 452 of the General Education Provisions Act (20 U.S.C. 1234a) **to return to the Department (the federal Dept. of Education)**, using non-Federal funds, an amount equal to the amount by which the LEA failed to maintain its level of expenditures in accordance with paragraph (b) of this section in that fiscal year, or the amount of the LEA's Part B subgrant in that fiscal year, whichever is lower.



# Maintenance of Effort Under Elementary & Secondary Education Act (ESEA) and Every Student Succeeds Act (ESSA) Programs

SEC. 1118. 20 U.S.C. 6321 FISCAL REQUIREMENTS. (p84)

(a) MAINTENANCE OF EFFORT.—A local educational agency may receive funds under this part for any fiscal year only if the State educational agency involved finds that the local educational agency has maintained the agency’s fiscal effort in accordance with section 8521 (p426).

<https://www2.ed.gov/documents/essa-act-of-1965.pdf>

## Subpart 2—Other Provisions SEC. 8521. 20 U.S.C. 7901

### MAINTENANCE OF EFFORT.

(a) IN GENERAL.—A local educational agency may receive funds under a covered program for any fiscal year only if the State educational agency finds that either the combined fiscal effort per student or the aggregate expenditures of the agency and the State with respect to the provision of free public education by the agency for the preceding fiscal year **was not less than 90 percent** of the combined fiscal effort or aggregate expenditures for the second preceding fiscal year, subject to the requirements of subsection (b).



## (b) REDUCTION IN CASE OF FAILURE TO MEET

(b).—(1) IN GENERAL.—The State educational agency shall reduce the amount of the allocation of funds under a covered program in any fiscal year in the exact proportion by which a local educational agency fails to meet the requirement of subsection (a) of this section by falling below 90 percent of both the combined fiscal effort per student and aggregate expenditures (using the measure most favorable to the local agency), if such local educational agency has also failed to meet such requirement (as determined using the measure most favorable to the local agency) for 1 or more of the 5 immediately preceding fiscal years.

(2) SPECIAL RULE.—No such lesser amount shall be used for computing the effort required under subsection (a) of this section for subsequent years.

(c) WAIVER.—The Secretary may waive the requirements of this section if the Secretary determines that a waiver would be equitable due to—

- (1) exceptional or uncontrollable circumstances, such as a natural disaster or a change in the organizational structure of the local educational agency; or
- (2) a precipitous decline in the financial resources of the local educational agency.

# Federal Funding Allocations Update

# Federal Education Budget Status

Idaho expects to receive our State allocations from ED by the end of this month.

Why the delay? Remember the delay on the federal budget?



LEA allocations will be calculated as soon as possible after that.

# Budget Considerations for Federal Allocations

Consider budgeting flat, in line with last year unless you have one of the following circumstances:

1. A substantial drop in total enrollment
2. A substantial increase in enrollment
3. Knowledge of a significant change to your LEA low-income rates

Remember to follow all expiring grant timelines for non-renewing funding sources! (farewell to ESSER in the fall)

# Uniform Grant Guidance Update!

# Uniform Grant Guidance Final Updates Announced

The White House and the Office of Management and Budget (OMB) revealed its new final regulations for grants management, known as the “Uniform Grants Guidance” or UGG. In remarks, OMB officials discussed the overhaul as an effort to “maximize impact” across the reach of federal programs, government-wide, especially as the nation recovers from the COVID-19 pandemic.

OMB Deputy Director for Management Jason Miller “...terms like federal financial assistance and uniform grants guidance might sound mundane or, perhaps, a little bureaucratic, but it’s really the plumbing of our federal programs...The plumbing of our federal financial assistance system matters.”



# UGG Release

White House Blog Post:

<https://www.whitehouse.gov/omb/briefing-room/2024/04/04/the-biden-harris-administration-finalizes-guidance-to-make-grants-more-accessible-and-transparent-for-families-communities-and-small-businesses/>

Each year, the Federal government provides more than \$1.2 trillion in funding for thousands of programs through grants and other forms of financial assistance.

These efforts lower the burden on grants and federal assistance recipients by **simplifying language and requirements**.



# UGG Memorandum

A memorandum accompanying the release discussed efforts to reduce burden in the administration of federal financial assistance.

## Cutting the Red Tape!



EXECUTIVE OFFICE OF THE PRESIDENT  
OFFICE OF MANAGEMENT AND BUDGET  
WASHINGTON, D.C. 20503

April 4, 2024

M-24-11

MEMORANDUM FOR HEADS OF EXECUTIVE DEPARTMENTS AND AGENCIES

FROM: Shalanda D. Young *Shalanda D. Young*

SUBJECT: Reducing Burden in the Administration of Federal Financial Assistance

The Biden-Harris Administration is making it possible for recipients of Federal funding to focus more on the people they serve and to deliver results for their communities. This Memorandum builds on previous efforts by providing direction to Federal agencies on improving the management of Federal financial assistance to ensure the consistent implementation of Federal financial assistance policy.<sup>1</sup>

This Administration continues to focus on efforts to streamline, simplify, and make more accessible the processes, systems, and data standards associated with Federal financial assistance to reduce burden on Federal agencies, applicants, and recipients. The American people are our customers and their experiences are central to the design of products and processes to deliver services. Government must also work to deliver services more equitably and effectively, especially for those who have been historically underserved.<sup>2</sup>

Consistent with these principles, the Office of Management and Budget (OMB) has published revised guidance to Federal agencies on administering and managing Federal awards in Title 2 of the Code of Federal Regulations (CFR). In addition, this memorandum describes a Government-wide approach that will reduce burden for agencies and recipients, ensure

<sup>1</sup> As used in this memorandum, the terms “Federal agency” and “agency” have the same meaning as “Federal agency” in 2 CFR 200.1, and the term “Federal financial assistance” has the meaning set forth in 2 CFR 200.1.

<sup>2</sup> See, e.g., Executive Order (E.O.) 13985, *Advancing Racial Equity and Support for Underserved Communities Through the Federal Government*; E.O. 14058, *Transforming Federal Customer Experience and Service Delivery to Rebuild Trust in Government*; E.O. 14091, *Further Advancing Racial Equity and Support for Underserved Communities through the Federal Government*; E.O. 14112, *Reforming Federal Funding and Support for Tribal Nations To Better Embrace Our Trust Responsibilities and Promote the Next Era of Tribal Self-Determination*, [Presidential Memorandum of January 27, 2017 on Restoring Trust in Government Through Scientific Integrity and Evidence-Based Policymaking](#).



# The Goal Of the Uniform Grant Guidance

2 CFR 200, also known as the “Uniform Guidance” consists of Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. It was issued by The Office of Management and Budget’s (OMB) on December 26, 2013 and was compiled from previously separate OMB circulars that addressed separately administrative requirements, audits, and cost principles for specific entities such as universities, non-profit organizations, and hospitals.

*The overarching goal* of the Uniform Guidance is to improve program performance, reduce the administrative burden on award recipients and mitigate the risk of the inappropriate use of Federal funds. 2 CFR 200 is considered guidance and not regulation.

Source: <https://www.cfo.gov/resources/uniform-guidance/>

# UGG Pre-Publication

## UGG Prepublication

Only 648 pages of exhilarating reading!



# Training To Come

Never fear, The Idaho Department of Education is here to help!

Look for upcoming training, resources, and recorded content to help you break down the relevant pieces.

Implementation will be effective October 1, 2024!



# Year-End Check List Resource

Last year, we developed this resource to help LEAs develop their year-end closing procedures:

<https://www.sde.idaho.gov/sped/funding/files/fiscal-compliance/Fiscal-Year-End-Checklist-Grants.docx>

Have you developed a checklist for your program and fiscal staff to follow?

We are looking for volunteers to share those procedures and present in May on some of your strategies!

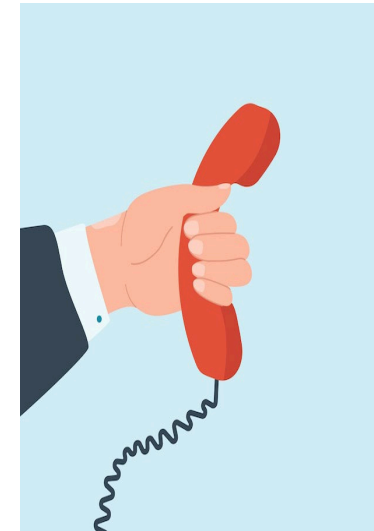
Please email [lpofelskirosa@sde.idaho.gov](mailto:lpofelskirosa@sde.idaho.gov) if you are interested!

# Questions?? Training Wish List?



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Appreciated,  
Noticed, and  
Essential to  
Students in Idaho**

**Thank You and  
Stay Super!**



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