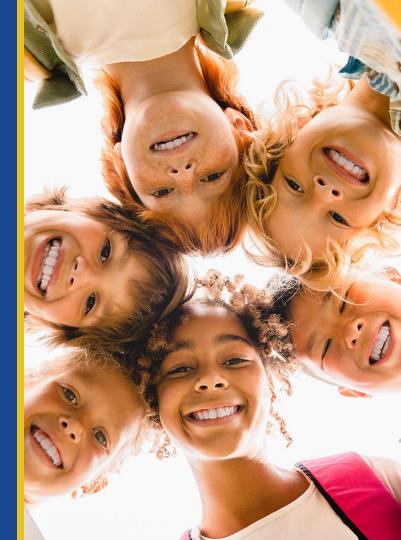


Federal Fiscal Grants Communities of Practice

Leading with courage, strategy, and confidence!



Agenda November 2023

- Congratulations, Celebrations, and Shout Outs
- What's on your radar?
- Recap from October 2023 FFGCoP
- Hot Topics, News, and Legislation
- Professional Development (PD) in 15 What Are Special Education Excess Costs?
- What is the Excess Cost Calculation?

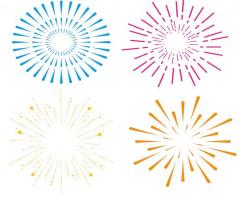






Celebrations & Shout-Outs

- Congratulations to LEAs that passed bonds & levies!
- School Board Elections are over!
- Most LEAs finished the IDEA Part B Application for Funding!!!
- Most LEAs finished IFARMS reporting!
- Most LEAs are done with their audits!





What are you thankful for?

- Pumpkin spice?
- The IDEA Part B Application is over?
- Audits are done?
- Time off?
- Skiing?





What's on Your Radar?

YEAR AT A GLANCE

DATA ACQUISITION CALENDAR 2023 -

2024

2024							YEAR AT A GLANCE
DUE DATE	TITLE	APPLIES TO	REQUIRED BY	DETAIL	DEPARTMENT	CONTACT 1	CONTACT 2
11/01/23	General Supervision File Review		34 CFR Sec. 300.149 & 34 CFR Sec. 300.600-602	Compliance Tracking Tool (CTT) opens. LEAs can begin entering EDUIDs for students who underwent an internal review using GSFR checklists. For login issues contact Support at: (208) 332-6987.	n Special Education	Debi Smith (208) 332-6915 Special Populations Coordinator	
11/03/23	Special Education Child Count	Districts & Charters	Federal Law 20 U.S.C. Sec. 1418, 20 U.S.C. 1416(a)(3)(B), & 34 CFR 300.173	Child Count is an unduplicated count of students ages 3-21 receiving special education and related services on the first Friday in November with current eligibility, active IEP, and actively receiving services. Students who are parentally placed in private schools and receiving services though a service plan should also be included as part of Child Count. For login issues contact Support at: (208) 332-6987.	Special Education	Alisa Fewkes (208) 332-6919 Data & Reporting Coordinator	
11/03/23	4-year and 5-year Cohort Graduation Rate Appeals Window	Districts & Charters	ESSA Section 1111(c)	Appeal non-graduates and provide supporting documentation to finalize the graduation rate. https://apps2.sde.idaho.gov/CohortGradAppeals/ https://apps2.sde.idaho.gov/CohortSyrGradAppeals https://apps2.sde.idaho.gov/CohortGradPreview/	Assessment & Accountability	Ayaka Nukui (208) 332-6926 Director	
11/03/23	Cohort Graduation Rate Appeals	Districts & Charters	ESSA Section 1111(c)	Appeal non-graduates and provide supporting documentation to finalize the graduation rate.	Assessment & Accountability	Ayaka Nukui (208) 332-6926 Director	
11/15/23	WIDA ACCESS	Districts & Charters	ESSA	Pre-Identification on WIDA Account Management System (AMS) for spring English language proficiency testing; https://www.wida-ams.us/	Assessment & Accountability	Andrew Bennett (208) 332-6909 ELPA Coordinator	
11/15/23	Verification Summary Report of Free and Reduced Applications	Districts & Charters	Federal Regulations 7 CFR 245	Results of verification of free/reduced household income. Submitted in MyldahoCNP.	Child Nutrition	Melissa Cook (208) 332-6830 Financial Specialist	Jennifer Butler (208) 332-6929 NSLP Coordinator
11/15/23	Title I-A Comparability Report	Districts & Charters	ESEA Section 1120A	Annually districts must submit documentation verifying Title I schools have met federal comparability requirements.	Federal Programs	Brian Butkus (208) 332-6900 Funding & Fiscal Accountability Specialis	t
11/15/23	Final Application and Budgets for IDEA Part B and Preschool Special Education Funds		Federal Regulations 34 CFR 300.200-300.204	Last day to submit application and budgets for 2022-2023 IDEA Part B and Preschool Special Education Funds. Required for eligibility for IDEA Part B and Preschool funds. http://www.sde.idaho.gov/sped/funding/	Special Education	Lisa Pofelski-Rosa (208) 332-6916 Financial Specialist, Principal	Israel Silva (208) 332-6910 Financial Specialist, Senior
11/18/23	ISEE Coding for McKinney- Vento Students for data collection period 8/15/22 - 11/4/22	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	



DATA ACQUISITION CALENDAR 2023 - 2024

DUE DATE	TITLE	APPLIES TO	REQUIRED BY	DETAIL	DEPARTMENT	CONTACT 1	CONTACT 2
2/01/23	Johnson O'Malley American Indian Student Count	Districts & Charters	Federal Regulations 25 CFR 271, 3 & 6	Official American Indian student count from JOM districts only. Count will be used for per student funding distribution.	Indian Education	Johanna Jones (208) 332-6968 Coordinator	
2/01/23	Child Count	Districts & Charters	Federal Law 20 U.S.C. Sec. 1418, 20 U.S.C. 1416(a)(3)(B), 34 CFR 300.173	Last date to make changes to Child Count data through November ISEE upload correction. To review Child Count data access the SPED Data Application by selecting Resource Center on the Special Education home page.	Special Education	Alisa Fewkes (208) 332-6919 Data & Reporting Coordinator	
2/02/23	1st Half Internet/WAN Invoice Submission	Districts & Charters	s State Law IC 33-5605	Submit 1st half (July-December) Broadband invoices for reimbursement.	Technology Services	Daniel Vogt (208) 332-6875 Broadband & E-Rate Coordinator	
2/06/23	Certification of Child Count Data	Districts & Charters	Federal Law 20 U.S.C. Sec. 5 1418, 20 U.S.C. 1416(a)(3)(B), 34 CFR 300.173	Last date to submit certification for Child Count data on the SPED Data Application Child Count tool. This is the last step to finalizing Child Count. To access the SPED Data Application, select Resource Center on the Special Education home page.	Special Education	Alisa Fewkes (208) 332-6919 Data & Reporting Coordinator	
2/08/23	General Supervision File Review (GSFR)	Districts & Charters	34 CFR Sec. 300.149, 34 CFR Sec. 300.600-602	For the students selected for GSFR, this is the last day to submit student files to the CTT.	Special Education	Debi Smith (208) 332-6915 Special Populations Coordinator	
2/15/23	CLDS Data Corrections	Districts & Charters	State Law IC 33-1001, 33- s 1004B, 33-1004D, and 33- 1201A	Data corrections to the Career Ladder Data System (CLDS)	Federal Programs	Kathy Gauby (208) 332-6899 Title II-A/Educator Effectiveness & V-B Rural Education, Coordinator	
2/15/23	Title I-D Neglected and Delinquent Programs - Annual Count	I Districts & Charters	Federal Law 34 CFR Sec. 200.5 5 , 20 U.S.C. 1432(1), 20 U.S.C. 1432(4)(b)	Collecting the annual count of qualifying students residing in residential Ineglected/delinquent facilities, county juvenile detention centers, or juvenile/adult correctional facilities that meet classification criteria - for Title I-A Neglected Set-Aside and Title ID Subpart 1 & Subpart 2 grant funding purposes. Opens Oct 1	Federal Programs	Emily Sommer (208) 332-6904 Title D & IX-A Coordinator	
2/15/23	ISEE Data Submission - December 2023	Districts & Charters	s State Law IC 33-1028	Submission for data collecting period SY24 Start Date - 12/1/23. Data used for statistical purposes.	State Board of Education	Todd King (208) 332-6937 Education Data Systems Reporting Manager	Chris Campbell (208) 332-6970 Chief Technology Officer
2/16/23	ISEE Coding for McKinney- Vento Students for data collection period 8/15/22 - 12/2/22	Districts & Charters	5 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 unmber 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	
2/31/23	Federal and State Consolidate Plan Revisions	^d Districts & Charters	s Federal Law PL 107-110	Required for Title I-A, Title I-C, Title I-D, Title II-A, Title II-D, State LEP, Title II, Title II-A, Title II-D, State LEP, Title III, Title IV-A programs. Must be approved by SDE before expending any of these program funds.	Federal Programs	Brian Butkus (208) 332-6900 Funding & Fiscal Accountability Speciali	t
2/31/23	Safe and Drug Free Schools (SDFS)	Districts & Charters	Title IX, Section 9532 of ESEA		Student Engagement & Safety	Christain Brown (208) 332-6960 Program Specialist	

YEAR AT A GLANCE



Recap of October 2023 FFGCoP





- We celebrated our one-year anniversary for FFGCoP
- Reviewed Obligation period versus Expenditure period
- Discussed ways to enhance trust and audit outcomes
- We met the Idaho Parent Teacher Association President for ways to enhance family and community engagement and how to partner for future efforts
- <u>Proposed changes</u> to the Uniform Grant Guidance (final coming in Dec 2023)
- Introduction to Grants.gov



Obligation of Federal Funds

OBLIGATION OF FEDERAL FUNDS (EDGAR 34 CFR PART 76.707) IT IS IMPORTANT TO UNDERSTAND THAT OBLIGATED DOESN'T NECESSARILY MEAN "SPENT".

- Obligation occurs when the agency or an LEA has entered into a *binding commitment to pay out money*, such as entering into a contract to pay for supplies or services.
- Obligations means the amounts of orders placed, contracts and subgrants awarded, goods and services received, and similar transactions during a given budget period that will require payment by the grantee during the same or a future budget period.



Uniform Grant Guidance Proposed Changes

- OMB proposes increasing the single audit threshold from \$750,000 to \$1,000,000
- Increasing the amount of subaward costs that can be counted within the MTDC base from \$25,000 to \$50,000;
- Increasing the de minimis indirect cost rate from 10 to 15 percent over MTDC; and
- Equipment threshold to \$10,000
- Removing the "simplified acquisition threshold" cap for fixed amount subawards that is currently in place.



Grants Ended 9/30/2023 Closeout Time is NOW!

SPED ARP IDEA Part B School aged SPED ARP IDEA Part B Preschool SPED Recruit, Hire, Retain SPED Indicator 14 SPED Restraint & Seclusion Round 1 SPED 2021 Regular Year IDEA School Aged and Preschool Grants ESSER II CRRSA 2020-2023 ESEA Title Grants Cultivating Readers



Hot Topics, News, and Legislation



National Education Funding News

- Members of the House finished submitting amendments to the bill last week, and the amendments are scheduled for consideration on the House floor this week.
- <u>H.R. 5894</u>, the most extreme education funding bill ever to reach the House floor, slashes Title I by 80 percent.
- The Republican-backed bill calls for funding the department at \$67.4 billion. But the bill would also rescind more than \$10 billion of funding for K-12 education that was already approved by Congress, bringing the overall cut to the Education Department to about 28 percent from fiscal 2023.
- Final Title IX rules delayed once more as Ed Dept misses deadline
- <u>Congress passes funding bill</u> (2 tier) to avert government shutdown (<u>doesn't include education until</u> the 2nd tier)



Local Education News



- <u>State Funding Formula Modernization</u>
- <u>Trustees to consider resolutions on funding formula, open</u> <u>enrollment (SB 1125)</u>
- Will <u>school vouchers</u> or <u>education savings accounts</u> make <u>another appearance</u>? (SB 1038)
- <u>The Idaho Career Ready Students Council (ICRS) awarded</u> <u>more than \$19 million in grants</u> to fund Career Technical Education (CTE) programs in public and charter schools around Idaho



Grant News

- The Idaho Career Ready Students Council (ICRS) CTE Grants
- Indicator 14 Special Education Post School Outcomes Grants
- IDEA Part B Grants
- Federal Program Grants
- Cultivating Readers Grants
- HB 281 Addressing Restraint & Seclusion in Idaho Schools



What are Excess Costs – Special Education



Appendix A to Part 300 – Excess Costs

- Excess costs are costs that would not have been incurred if the LEA did not have a special education program.
- Students in the special education program are general education students first, but IDEA is exclusively for the special education portion.
- Except as otherwise provided, amounts provided to an LEA under Part B of the Act may be used only to pay the excess costs of providing special education and related services to children with disabilities.



Authority Behind Excess Cost Requirements

- An LEA must spend at least the average annual per student expenditure on the education of an elementary school or secondary school child with a disability before funds under Part B of the Act are used to pay the excess costs of providing special education and related services.
- Section 602(8) of the Act and §300.16 require the LEA to compute the minimum average amount separately for children with disabilities in its elementary schools and for children with disabilities in its secondary schools.



How do I Know if a Cost is an Excess Cost?

For a particular cost to be allowed, it must be an excess cost of providing special education and related services. When determining whether a cost is an excess cost, ask the following guiding questions:

In the absence of special education needs, would this cost exist? If the answer is...

- No, then the cost is an excess cost and may be eligible.
- Yes, then the cost is not an excess cost and is not allowed.

Is this cost also generated by students without disabilities? If the answer is...

• No, then the cost is an excess cost and may be eligible. • Yes, then the cost is not an excess cost and is not allowed.

If it is a child-specific service, is the service documented in the student's IEP? If the answer is...

- Yes, then the cost is an excess cost and may be eligible.
- No, then the cost is not an excess cost and is not allowed.

Is it an Excess Cost #1? Nursing Services



Costs associated with salaries and benefits for LEA employees or costs for contracted nursing services

- May be allowed for IDEA grant and MOE but costs must be IEP-driven or related to the evaluation of a child.
- Not Allowed for day-to-day costs of nursing services provided to all students.



Is an Excess Cost #2? Special Ed Secretary

Costs associated with salaries and benefits for special education secretary staff.

•May be allowed for IDEA and MOE .

•Only for the actual time spent supporting special education. The work must be documented in accordance with Policies and Procedures as outlined in 2 CFR 200.430(i).





Is it an Excess Cost #3? Contracted Services

Costs associated with salaries and benefits for LEA employees or costs for contracted Occupational Therapy services. •Allowed for IDEA grant and MOE.





Is it an Excess Cost #4? Social Workers

Costs associated with salaries and benefits for LEA employees or costs for contracted social workers.

- •May be allowed for IDEA grant and MOE but costs must be IEP-driven or related to the evaluation of a child.
- •Not allowed for day-to-day costs of services provided to all students.



Is it an Excess Cost #5? Superintendent/Administrator

Costs associated with salaries and fringe benefits of superintendent.

- •Not allowed for IDEA and MOE.
- •It is not an excess cost of special education. LEAs have administrators regardless.

Is it an Excess Cost #6? General Education Teacher

Costs associated with salaries and fringe benefits of general education teachers.

•Not allowed for IDEA or MOE. Instructional costs of regular education teachers are not excess cost of special education.





Is it an Excess Cost #7? Bus Driver



Costs associated with salaries and fringe benefits of bus drivers

• May be allowed for IDEA and MOE. ONLY for the time the driver transports children with disabilities who require special assistance in transportation including children with disabilities attending regular classes



Reasonable & Necessary

For a particular cost to be allowed, it also must be necessary and reasonable for proper and efficient performance and administration of the grant. A cost is reasonable if it does not exceed what a district would normally incur in the absence of federal funds.

[2 CFR 200 403.405 and 34 CFR 76,703-710]



Why Do We Do an Excess Cost <u>Calculation</u>?

- Local educational agencies (LEAs) must follow certain requirements when accepting federal funds. The IDEA requires LEAs to use Part B funds only to pay the "excess costs" of providing special education and related services to students with disabilities 34 CFR 300.202(a)(2).
- The purpose of this requirement is to prevent LEAs from using Part B funds to pay for all the costs directly attributable to the education of students with disabilities.



34 CFR 300.16 Excess Cost Calculation

Excess costs means those costs that are in excess of the average annual per-student expenditure in an LEA during the preceding school year for an elementary school or secondary school student, as may be appropriate, and that must be computed after deducting—

(a) Amounts received—

(1) Under Part B of the Act;

(2) Under Part A of title I of the ESEA; and

(3) Under Part A of title III of the ESEA and;

(b) Any State or local funds expended for programs that would qualify for assistance under any of the parts described in paragraph (a) of this section, but excluding any amounts for capital outlay or debt service.



How Does This Look in Idaho?

LEAs report their Excess Cost *Calculation* annually in the IDEA Part B application for funding. LEAs report the Total minimum amount of funds the LEA must spend for the education of children with disabilities in elementary and secondary schools before using IDEA Part B funds

2022-2023 expenditures for all students (including students with disabilities)	Preschool (619)	Elementary	Secondary
From State and Local funds		\$1,489,141	\$1,617,936
From Federal Funds		\$325,586	\$580,344
Less			
Amounts expended from federal program allocations (do not include amounts allocated but not expended in the school year and carried over)			
IDEA Part B - Preschool (619) & School Age	\$9,095	\$68,907	\$95,157
ARPA - Preschool (819) & School Age	\$817	\$2,100	\$2,900
Tele IA		\$93,118	\$54,973
Trie II A		\$28,312	\$634
State and local Funds expended specifically for programs under Title IA and Title III A		\$50,901	\$3,026
State and local funds expended specifically for providing services to children with disabilities. The total of amounts entered here must equal the Adjusted Total on the Maintenance of Effort Section II Expenditures Form	\$28,838	\$175,227	\$241,979
Any amounts for capital outlay and debt service		\$0	\$0
Net total expenditures for all students		\$1,398,182	\$1,799,611
Calculation of average 2022-2023 per pupil expenditure for all students (including students with disabilities)			
Fail Enrollment (all students including students with disabilities, as reported to SDE November 2022)		224	224
Spring Enrolment (all students including students with disabilities, as reported to SDE March 2023)		461	485
Average Enrollment, 2022-2023		342.5	344.5
Average annual per student expenditure for all students, 2022-3023		\$4,076	\$5,223
Total number of children with disabilities served by the LEA in 2022-2023 (November 2022 Child Count)	7	61	71
Total minimum amount of funds the LEA must spend for the education of children with disabilities in elementary and secondary schools before using IDEA Part B funds		\$248,636	\$370,833



How Do I Fill Out the Excess Cost Calculation in the IDEA Part B Application?

See this resource, page 38-42: <u>Completing-the-IDEA-Part-B-Final-</u> <u>Application.pdf</u>

<u>51.pur</u>			
Excess Cost Road Map			
Excess Cost Calculation For School Districts and LEAs			
An impuned by (EEA 2004, Section 602,0) and 34 CPR §300116 and Appendix Ato 34 CPR Part 300			Admin Re
2007-2027 expenditures for all students (including students with disabilities)	Preschool (619)	Elementary	Secondary
From State and Local funds From Forders Funds From Forders Funds	ind	\$2,299,651	\$2,711,681
Less: Local expenditures		\$1,338,461	\$1,428,846
Amounts expended from federal program allocations (do not include amounts allocated but not expended in the school year and carried over)			
IDEA Part B - Preschool (619) & School Age	50	\$70,053	\$70,053
ARPA - Preschool (619) & School Age	\$10,524	\$0	SC
APPL- Preceded ((610) & School Age SEFA		\$150,341	\$60,840
Title III A		50	SC
State and local Funds expended specifically for programs under Title I A and Title III A		\$0	SC
State and local funds expended specifically for providing services to children with disabilities. The total of amounts entered here must equal the Adjusted Total on the Maintenance of Effort Section II Expenditures Form MOE Set	ection II \$73,553	\$273,829	\$273,830
Any amounts for capital outay and debt service Statement of Revenues, Expenditures, and changes in fund balances for State and Local expenditures		\$0	50
Net total expenditures for all students		\$3,143,889	\$3,735,804
Calculation of average 2020-2021 per pupil expenditure for all students (including students with disabilities)			
Fall Enrolment (all students including students with disabilities, as reported to SDE November 2020)		322	363
Spring Enrailment (all students including students with disabilities, an reported to SCE March 2021) Use a calculation percentage for preschool, elementa secondary based off enrollment:	ry &	317	353
Average Enrolment, 2020-2021		319.5	358
Average annual per student expenditure for all students, 2020-2021		\$9,840	\$10,435
Total number of children with disabilities served by the LEA in 2020-2021 (November 2020 Child Count)	10	59	48
Total minimum amount of funds the LEA must spend for the education of children with disabilities in elementary and secondary schools before using IDEA Part B funds		\$550,560	\$500,880



Where Do I Find the Data?

Where do I find the total State and Local fund expenditures for my prior year? •The best place to look is your accounting system or audited financials. Check the Schedule of **Expenditures of Federal Awards** (SEFA) for your Federal expenditures

Schedule of Expenditures of Federal Awards Year Ended June 30, 2021

Federal Grantor/ Pass-Through Grantor/Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures
US Dept of Agriculture			
Passed Through Washington County:			
Forest Service Schools and Roads Cluster:			
Schools and Roads - Grants to States	10.665	None	\$248,196
Total Forest Service Schools and Roads Cluster			248,196
Passed Through Idaho Dept of Education:			
Child Nutrition Cluster:			
COVID-19 - School Breakfast Program	10.553	202020/202121N109947	37,462
COVID-19 - National School Lunch Program*	10.555	202020/202121N109947	158,948
Total Child Nutrition Cluster			196,410
Fresh Fruit & Vegetable Program	10.582	202020/202121L160347	1,793
Total US Dept of Agriculture			446,399
US Dept of Treasury			
Passed Through Idaho Dept of Education:			
COVID-19 - Coronavirus Relief Fund	21.019	20-1892-0-1-806	390,082
Total US Dept of Treasury			390,082
US Dept of Education			
Passed Through Idaho Dept of Education:			
Special Education Cluster:			
Special Education - Grants to States	84.027	H027A19/200088	140,106
Special Education - Preschool Grants	84.173	H173A19/200030	10,524
Total Special Education Cluster			150,630
Title I Grants to Local Educational Agencies	84.010	S010A19/200012	206,621
Career & Technical Education - Basic Grants to States	84.048	V048A190012	17,684
Education for Homeless Children and Youth	84.196	S196A200013	4,560
Twenty-First Century Community Learning Centers	84.287	S287C19/200012	79,965
Rural Education	84.358	S358B19/200012	13,262
Supporting Effective Instruction State Grants	84.367	S367A19/200011	54,978
Student Support & Academic Enrichment	84.424	S424A190013	15,312
COVID-19 - Education Stabilization Fund	84.425	S425D200043	480,270
Total US Dept of Education			1,023,282
Total Expenditures of Federal Awards			\$1,859,763



Excess Costs Resources

- <u>Allowable Costs and</u>
 <u>Excess Costs Powerpoint</u>
- <u>Appendix A to 34 Part</u>
 <u>300 Excess Costs</u>
 <u>Calculation</u>
- Sec. 300.16 Excess costs





What's On Your Mind? Questions? Thoughts?





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TITLE I-A: IMPROVING BASIC PROGRAMS »	TITLE I-C: MIGRANT EDUCATION »	TITLE I-C: MIGRANT EDUCATION »
TITLE I-A: IMPROVING BASIC PROGRAMS » Stacie Rekow	TITLE I-C: MIGRANT EDUCATION » Sarah Seamount	TITLE I-C: MIGRANT EDUCATION » Beatrice Santiago-
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Thank You and Stay Super!