

PD in 30: What's my carryover?

Federal Grant Reconciliations and Closeout in the GRA


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GRA Report Orientation




GRA Reports


The GRA includes a few ready-made reports to help you track your drawdown claims.


**Grant Reimbursement**


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 Paid Request Report

 Grant Activity Report

 Allocation Summary Report

 Request Detail Report



GRA Reports – Paid Requests

The Paid Requests report shows a summary of all claims for a given time period for your entire LEA.

This report is based on when a payment was paid out, not when it was received by your LEA

This is a great tool for your year-end closeout

Paid Requests Report

Start Date: 7/1/2024 End Date: 6/30/2025 View Report

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State Of Idaho
Department Of Education
GRA - Paid Request Report
Report Period: [7/1/2024 - 6/30/2025]

Date	Request #	Payment #	FAIN	CFDA #	CFDA Title	Amount
7/1/2024	114999	117275	S010A230012	84.010	Title I Grants to Local Educational Agencies	\$7,124.08
7/11/2024	115752	117658	S010A230012	84.010	Title I Grants to Local Educational Agencies	\$9,737.37
11/25/2024	117718	120343	S010A230012	84.010	Title I Grants to Local Educational Agencies	\$8,908.14
11/25/2024	117719	120513	S010A230012	84.010	Title I Grants to Local Educational Agencies	\$10,580.69
12/26/2024	117717	121136	S010A230012	84.010	Title I Grants to Local Educational Agencies	\$8,865.00
12/26/2024	119176	121137	S010A230012	84.010	Title I Grants to Local Educational Agencies	\$7,949.88
12/26/2024	119177	121138	S010A230012	84.010	Title I Grants to Local Educational Agencies	\$8,293.47
2/11/2025	120122	122372	S010A230012	84.010	Title I Grants to Local Educational Agencies	\$7,637.35
2/11/2025	120125	122373	S010A230012	84.010	Title I Grants to Local Educational Agencies	\$4,136.23
2/11/2025	120125	122374	S010A240012	84.010	Title I Grants to Local Educational Agencies	\$3,608.82

GRA Reports – Allocations Summary

Allocations Summary reports will show your total allocations and remaining balances in the GRA for all active grant awards.

This is a great tool that shows up-to-date carryover balances assuming you're caught up on GRA claims.

Amounts claimed in the GRA but not yet paid out are not included in your balance.



Allocation Summary Report

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Allocation Summary Report

Grant	Period	Expend By	Allocated	Expended	Balance
2022 Stronger Connections Grant	S424F220013 2022-2026	9/30/2026	\$150,000.00	\$130,556.01	\$19,443.99
IDEA Part B	H027A230088 2023-2025	12/29/2025	\$201,597.00	\$201,597.00	\$0.00
IDEA Part B	H027A240088 2024-2026	12/29/2026	\$199,686.00	\$199,193.23	\$492.77
IDEA Part B	H027A250088 2025-2027	12/29/2027	\$58,296.00	\$0.00	\$58,296.00
IDEA Part B Preschool	H173A230030 2023-2025	12/29/2025	\$12,948.00	\$12,948.00	\$0.00
IDEA Part B Preschool	H173A240030 2024-2026	12/29/2026	\$12,914.00	\$6,487.86	\$6,426.14
IDEA Part B Preschool	H173A250030 2025-2027	12/29/2027	\$3,854.00	\$0.00	\$3,854.00
SLD Professional Development	H027A230088 2024-2025	12/29/2025	\$2,500.00	\$2,477.44	\$22.56
Special Education Evaluation Materials Mini-Grant	H027A240088 2024-2025	12/29/2025	\$4,796.00	\$0.00	\$4,796.00
Title I-A Improving Basic Programs	S010A230012 2023-2025	12/29/2025	\$112,330.00	\$112,330.00	\$0.00
Title I-A Improving Basic Programs	S010A240012 2024-2026	12/29/2026	\$124,444.00	\$60,260.84	\$64,183.16



GRA Reports – Grant Activity

Grant Activity Reports will show what an individual grant balance was for a set period.

Beginning and ending balances are shown on the webpage, but this is good info to export into Excel.

This is the best way to look back at what your carryover was from last year, if your drawdowns are up to date.



Grant Activity Report

Grant: Title I-A Improving Basic Programs Start Date: 7/1/2024
End Date: 6/30/2025
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Grant Activity Report
7/1/2024 thru 6/30/2025

Title I-A Improving Basic Programs

Ending Balance:					\$120,835.18		
Item Type	Request #	Item Date	Requested	Period	Obligation Period	Amount	Notes
Request	120122	2/11/2025	\$7,637.35	2023-2025		(\$7,637.35)	
Request	120125	2/11/2025	\$7,745.05	2023-2025		(\$4,136.23)	
Request	120125	2/11/2025	\$7,745.05	2024-2026		(\$3,608.82)	
Request	117717	12/26/2024	\$8,865.00	2023-2025		(\$8,865.00)	
Request	119176	12/26/2024	\$7,949.88	2023-2025		(\$7,949.88)	
Request	119177	12/26/2024	\$8,293.47	2023-2025		(\$8,293.47)	
Allocation		12/11/2024		2024-2026		(\$2,024.00)	
Request	117718	11/25/2024	\$8,908.14	2023-2025		(\$8,908.14)	
Request	117719	11/25/2024	\$10,580.69	2023-2025		(\$10,580.69)	
Allocation		10/9/2024		2024-2026		\$126,468.00	
Request	115752	7/11/2024	\$9,737.37	2023-2025		(\$9,737.37)	
Request	114999	7/1/2024	\$7,124.08	2023-2025		(\$7,124.08)	
Beginning Balance:					\$73,232.21		

GRA Reports – Detail Report

Detail Reports are a complete detailed record of each drawdown made in each grant, including the notes and breakdown of each expense category.

This is your detailed record of what has been claimed for reimbursement for each grant your LEA receives.

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Drawdown searches

Using the Request # shown in any of the reports within the GRA, you can locate any drawdown request in full. Your claim will still have all documentation attached, and any notes from your claim and the reviewer.

Grant Reimbursement

Home Change Recipient Award Recipient Grants Administration Documentation

Logged in As: akohout@edu.ic

Search for Request #...

Paid Request Report Allocation Summary Report

Grant Activity Report Request Detail Report

Request Search

Status: Paid
Last Updated By: MPerreira@edu.id
On: 9/24/2024 8:05 PM

Title II-A Supporting Effective Instruction

Request #: [Redacted]
Expenditure Period: 6/1/2024 - 6/30/2024
Obligation Period: -

Expense Categories	Amount
Salaries/Benefits	\$27,772.26
Purchased Services (not including Professional Development)	\$1,178.83
Indirect Cost Collection	\$2,600.00
Total:	\$31,551.09

Supporting Documentation:

271.xlsx

Payments

Award Number	Performance Period	Amount	Date
S367A230011	7/1/2023 - 9/30/2025	\$31,551.09	9/24/2024

Amount Paid: \$31,551.09

Request History:

**Are my current
budgets correct?**



Budget recon – The Why

2 CFR 200.302 requires that grant subrecipients compare budgets against expenditures for grant awards, which necessitates accurate budgets. The IDE reviews and compares your budget to the CFSGA and IDEA applications during monitoring. (see FA-2 in the ESEA monitoring tool)

Budgets don't help much if they don't accurately demonstrate your spending authority, and spending more than you have in a federal grant has immediate consequences on your local funding.

Planning for future years is impossible without a strong foundation in the current year.

Current Year Budget reconciliation

Budget recon for federal programs isn't the most fun part of the year, but it's an essential part of program planning.

Budget recon for a federal grant boils down to two questions:

1. How much were you allocated this year?
2. How much of last year's allocation was carried over?



Allocations – Where do I look?

Your program funding allocations should be in two places:

1. Your CFSGA/IDEA application for the current school year.
Allocations can be found at the top of each program's budget tab.
2. The GRA.
Reference the Allocations Summary and find the program you're working in.

If the GRA and grant application don't match, reference the grant application and ensure that your application is submitted to be approved. The GRA follows your most recently approved application.

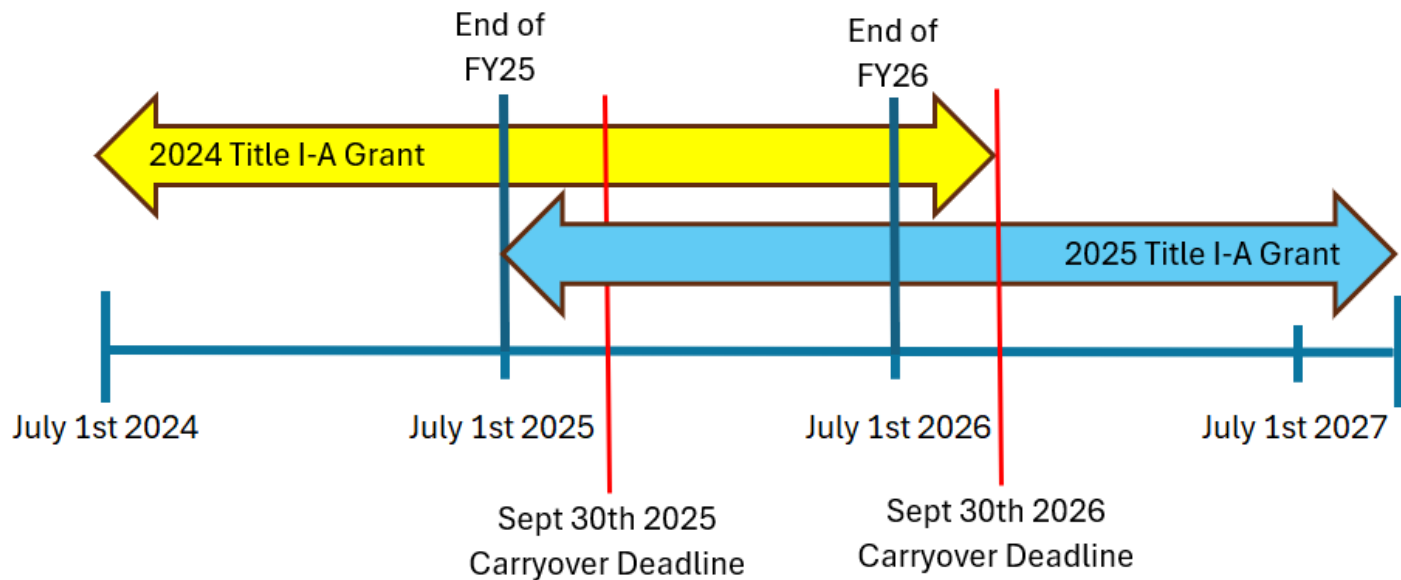
Budget recon –Carryover and Performance Periods

Federal education grants generally have a 27-month performance period, starting on July 1 of each year. Grant recipients and sub-recipients are often limited on how much funding can be left unspent into the final 12 months of the performance period.

This means that most of your year's grant funding can be spent between July 1 and Sept 30 of the year following. Given that most LEAs receive new funding each year, there will be two years of grant funding active at once between July and Sept of each year.

GRA Balance on 6/30 - unreimbursed prior year expenses - Summer accruals = Carryover

Performance Periods visualized





Budget recon – Carryover and Budgets

The timelier you are when making GRA claims, the easier it is to determine your carryover using just the GRA.

Using the Grant Activity Report, identify what your GRA balance was after all summer accruals have been claimed (expenses from June through final accruals).

Some adjustments are required if these are not the same number:

- Your internal budget,
- Your grant application budgets, and
- Your current year grant allocation + GRA balance after all summer claims.

**Am I caught up on
claiming?**



Revenue reconciliation with the GRA

Revenue for federal education grants is on a reimbursement basis, meaning that every expense incurred (up to your spending authority) represents revenue receivable.

At the end of your fiscal year, revenue (including receipted and receivable) must match expenses.

Your mid-year revenue reconciliation can help identify unclaimed expenses you are entitled to. Unclaimed revenue may overinflate the amount of available funding in the GRA and lead to overspending.



Revenue Recon – Identifying and correcting drawdown errors

Year to day Expenditures = Received Revenue + Revenue in transit + expenses since last drawdown claim.

If that equation doesn't hold true, you may have inadvertently left expenses unclaimed.

Identifying unclaimed expense items helps recover missed revenue. Look through your ledger and identify which expenses weren't claimed using the Paid Requests or Grant Activity Reports.

Any overclaimed amounts mid-year may be corrected by pro-rating a subsequent drawdown. This is a significantly easier process when you're not at the end of the year. Tell us what happened in the Notes field!

What's my budget for the upcoming year?

Budget – Encumbrances and Payroll

At the point in the year where you're forecasting carryover:

1. Review your outstanding contracts. Do you expect those vendors to come in under or over budget? Talk to your program staff!
2. What is the remaining cost for your employees through the end of the year? Do you have summer accruals to prepare for? Summer school expenses?
3. For your Title I-A programs, do your schools have a plan for any remaining school allocations, or will those be unspent? (Don't forget Equitable Services!)
4. Do you have any planned supply purchases that won't take place?

Based on that process, reconcile your encumbrances and planned spending in your accounting system where possible.

Budget Determination

With a well reconciled prior year budget and reconciled drawdowns, any unplanned budget amounts on 6/30 will be your next year's carryover.

Carryover and the upcoming year's allocation are the basis for your upcoming budget.

Preliminary applications for IDEA and ESEA funding (in the CFSGA) don't require precise carryover estimates, but Final applications due in November do.



Carryover calculation best practices

There are ways to make your carryover forecasts a little easier when preparing your preliminary grant application for IDEA and ESEA programs.

You will also be managing two years of accounting records at once during this time of year. Closing out one year's books at the same time as starting a new year of operations can complicate things, but it can also be an opportunity.





Best Practice

When 6/30 hits, any new spending goes to the new year's grant and new year's books. The only thing that hits the previous year's grants after 6/30 are your payroll accruals and any outstanding AP obligated before 6/30.

For ease of reconciliation, separate drawdowns (from other drawdowns for the same fund) by 15 days to ensure they aren't lumped together in your revenue receipts.

In the notes field, mention which fiscal year the drawdown is for. With limited funding available in the GRA, be certain you have sufficient balance to claim all accruals before claiming any new expenses.

Closing thoughts

Keep an eye on expected carryover balances throughout the year so that there aren't any late surprises.

Develop a drawdown tracking systems help you resolve any drawdown errors after the fact with detail and documentation.

Carryover in your preliminary CFSGA and IDEA application doesn't need to be perfect. Final applications due in November are where your final carryover amount must be perfect, after your audit is finished.



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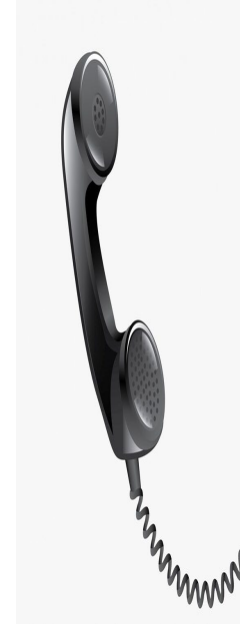
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Idaho Department
of Education

Thanks!

Please feel free to reach out with any questions!