



Idaho Department  
of Education

# Federal Fiscal Grants Communities of Practice

Leading with courage, strategy, and  
confidence!



# Agenda November 2024

- Congratulations, Celebrations, and Shout-Outs
- What's on your radar? Data Acquisition Calendar
- GRA Grant Closeout, documentation discussion & insights
- LEA Partial Federal Grant Allocations & Final Allocations Update
- Special Needs Fund for High-Cost Special Education
- Recapping October
- Hot Topics, News, and Legislation
- Fiscal Monitoring Trending Findings
- PD in 15: Policy vs. Procedures – Which Policies should I have in place?



# Celebrations & Shout-Outs



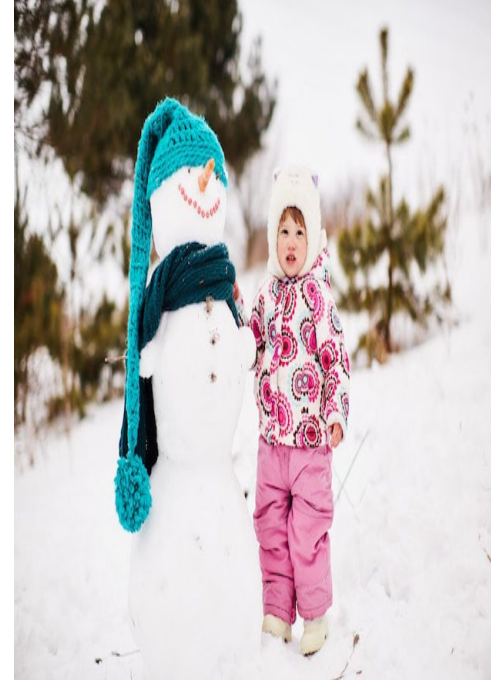
Many LEAs passed Levies!



Winter is HERE!



What are you excited for winter season?



# Levies to Celebrate

- **Districts asked for \$259 million in levies**
- **Voters approved \$169 million**
- **All four plant facilities levies passed**
- **Only three of 25 supplemental levies failed.**



# Facilities Funding & Clarifications Goes Out



## Most districts have received bond proceeds

So far, 78 of Idaho's 115 school districts have received 80% of their [lump sum payments](#), furnished by the state's bond proceeds.

Some districts have yet to complete eligibility requirements, including submitting [facilities assessments](#) to the state.

## Eligible maintenance expenses clarified

School districts can use the bond proceeds on [facilities maintenance](#), as long as improvements have minimum seven-year lifespans.

Districts can use the state bond proceeds on capital projects — new construction or major renovations — as well as preventative maintenance, building repairs, building security, retrofitting, site improvements, site acquisition and other expenses.

Source: Idaho Ed News: <https://www.idahoednews.org/news/state-on-target-to-deliver-1-billion-in-school-facilities-money/>

# What's on Your Radar?

# November Data Submissions

DATA ACQUISITION CALENDAR 2024 - 2025						
DUE DATE	TITLE	APPLIES TO	REQUIRED BY	DETAIL	DEPARTMENT	CONTACT 1
11/01/24	Special Education Child Count Snapshot Date	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 through a service plan should also be included as part of Child Count. For login issues contact Support at: (208) 332-6987.	Special Education	Kate Hill (208) 332-6933 Data Analysis and Support Coordinator
11/10/24	2023-2024 Independent Audit Report	Districts & Charters	State Law IC 33-701(6)	Due after Board of Trustees' acceptance of audit report, but not later than November 10.	Public School Finance	Andrew Konopacky (208) 332-6846 Financial Specialist, Sr.
11/15/24	Form 6 and Virtual FTE Forms	Districts Only	State Law IC 33-1004	Final day for school districts expecting funding to be "left on the table" due to "use it or lost it" to submit a Form 6 or Virtual FTE Report to potentially prevent this funding education as part of the February 15th Payment.	Public School Finance	Alexandra McCann (208) 332-6845 Staffing Data Specialist
11/15/24	ISEE Data Submission - November 2024	Districts & Charters	State Law IC 33-1002 & IC 33-1004D	Submission for data collecting period SY25 Start Date - 11/1/24. Data used for both funding and statistical purposes. This will be the default upload used for staff funding calculation. Reach out to the OSBE Regional ISEE Coordinators for technical assistance.	Public School Finance	Dean Reich (208) 332-6983 Attendance & Enrollment Specialist
11/15/24	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	Kateryna Dyer (208) 332-6900 Financial Specialist
11/15/24	Final Application and Budgets for IDEA Part B and Preschool Special Education Funds	Districts & Charters	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. <a href="http://www.sde.idaho.gov/sped/funding/">http://www.sde.idaho.gov/sped/funding/</a>	Special Education	Lisa Pofelski-Rosa (208) 332-6916 Financial Specialist, Principal
11/18/24	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 Kesler (208) 332-6904 Title D & IX-A Coordinator
11/29/24	2023-2024 Alternative Secondary School Revenue and Expenditure Survey	Districts & Charters	State Law IC 33-1002F	Required for compilation of the Alternative School report submitted to the Legislature. (Survey will be emailed to business managers for completion.)	Public School Finance	Andrew Konopacky (208) 332-6846 Financial Specialist, Sr.
11/29/24	2023-2024 Summary of Actual Expenditures	Districts & Charters	State Law IC 33-1028(2)(b)	Summary of actual expenditures for each line item distribution and for discretionary funds in FY 2024. (Report will be emailed to business managers for completion.)	Public School Finance	Andrew Konopacky (208) 332-6846 Financial Specialist, Sr.

# December Data Submissions



## DATA ACQUISITION CALENDAR 2024 - 2025

DUE DATE	TITLE	APPLIES TO	REQUIRED BY	DETAIL	DEPARTMENT	CONTACT 1
12/06/24	General Supervision File Review	Districts & Charters	34 CFR Sec. 300.149 & 34 CFR Sec. 300.600-602	The Department selects students for GSFR. The selected students are chosen from the LEA's November Child Count data.	Special Education	Debi Smith (208) 332-6915 Special Populations Coordinator
12/06/24	Child Count Data Corrections	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	Kate Hill (208) 332-6933 Data Analysis and Support Coordinator
12/11/24	Certification of Child Count Data	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 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	Kate Hill (208) 332-6933 Data Analysis and Support Coordinator
12/15/24	CLDS Data Corrections	Districts & Charters	State Law IC 33-1001, 33-1004B, 33-1004D, and 33-1201A	Data corrections to the Career Ladder Data System (CLDS)	Federal Programs	Carol Roessler (208) 332-6889 Title II-A/Educator Effectiveness & V-B Rural Education, Coordinator
12/15/24	Title I-D Neglected and Delinquent Programs - Annual Count	Districts & Charters	Federal Law 34 CFR Sec. 200.91, 20 U.S.C. 1432(1), 20 U.S.C. 1432(4)(b)	Collecting the annual count of qualifying students residing in residential neglected/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 Kesler (208) 332-6904 Title D & IX-A Coordinator
12/16/24	ISEE Coding for McKinney-Vento Students for data collection period 8/15/22 - 12/2/22	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 Kesler (208) 332-6904 Title D & IX-A Coordinator
12/31/24	Federal and State Consolidated Plan Revisions	Districts & Charters	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 III, Title IV-A programs. Must be approved by Idaho Department of Education before expending any of these program funds.	Federal Programs	Kateryna Dyer (208) 332-6900 Financial Specialist
12/31/24	Indicator 11 (60-day Timeline) and Indicator 12 (Early Childhood Transition) Improvement Activities/Assurances	Districts & Charters	Federal Regulations 34 CFR § 300.301 and 20 U.S.C. §1412(a)(9)	Last date to complete activities and assurances addressing Indicator 11 (60-day Timeline) and Indicator 12 (Early Childhood Transition) requirements or data quality and reporting processes if the LEA's notification of noncompliance was due to a data reporting error.	Special Education	Kate Hill (208) 332-6933 Data Analysis and Support Coordinator

# GRA Grant Closeout, documentation discussion & insights

# Grant Reimbursement Application (GRA) Updates

Expiring Funds Alert!

Many Grants Expired 9/30/2024

Don't leave \$\$\$ on the table!



FFGCoP November 2024

# ESSER Closeout Reminders



- No salaries & benefits for work after September 30, 2024
- No new purchases
- Final construction, renovation, alterations, etc. payments January 10, 2025
- Final GRA draw downs January 10, 2025

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

# Title Grant Closeout Reminders

- 2021 & 2022 Title Grants
  - Liquidation period ends December 29, 2024
  - These funds had to be obligated by September 30, 2024
- Final Drawdown Date for 2021 & 2022 Title Grants
  - **December 29, 2024**
  - These funds will “disappear” from the GRA after December 29, 2024 and you will not be able to submit a drawdown request
  - Please submit well before December 29, 2024, to allow for review and revision (if necessary) of the drawdown request



- Final Allocations have been distributed
- All CFSGAs were unsubmitted and Title I-A, Title I-C, Title II-A, and Title III-A were unlocked for revision
- **LEAs:**
  - Doublecheck allocation amounts, as they most likely changed for each grant, and make any necessary budget revisions
  - Resubmit as soon as possible, as CFSGAs were due November 15<sup>th</sup>
  - Reach out to SDE Program Coordinators if help is needed



# GRA Claims – Documentation For Successful Claims Approval



## Fund Code Documentation

**Requirement:** The documentation must clearly indicate the fund code to which the requested expenses were coded.

- Ensure that the supporting documentation explicitly specifies the fund code associated with the expenses claimed for reimbursement.
- The fund code should be verifiable and consistent with the information provided in the GRA request.

A fund code is an independent fiscal and accounting entity with a self-balancing set of accounts, which includes its own assets, liabilities, and equities. A fund is segregated for the purpose of carrying on a specific activity of the school district in accordance with specific legislation, regulations, or limitation.

## Function/Program Code Documentation

**Requirement:** The documentation must clearly show the function/program code to which the requested expenses were coded.

- The supporting documentation should clearly identify the function or program code related to the claimed expenses.
- The function/program code must correspond to the details provided in the GRA request.

A function/program code is used to describe the activity or tasks for which services or material objects are acquired. Additionally, function/program codes are used to describe a plan and organization of activities and procedures designed to accomplish a predetermined objective or set of objectives.

## Object Code Documentation

**Requirement:** The documentation must clearly show the object code to which the requested expenses were coded. Additionally, the object code in the supporting documentation must match the amounts and type of expenses specified in the GRA request.

- Ensure that the object code associated with the expenses claimed for reimbursement is identifiable in the supporting documentation.
- Verify that the object codes in the supporting documentation align with the expenses detailed in the GRA request, both in terms of type and amounts.
- Any discrepancies may delay the reimbursement approval process.

An object code is used to identify the service or commodity received as the result of a specific expenditure by the school district or another entity on behalf of the school district.

## Supplies Documentation

**Requirement:** If reimbursement is requested for supplies, the supporting documentation should include a clear breakdown of the items purchased.

- In cases where reimbursement pertains to supplies, the supporting documentation must not be a generic "general supplies" line item but should provide a comprehensive breakdown of the individual supplies purchased.
- Each item must be clearly specified, and the quantities, unit costs, and total costs should be discernible.



## Expenditure Period Documentation

**Requirement:** The Expenditure Period for each GRA request should match the dates shown in the supporting documentation for when these expenses were incurred.

- The Expenditure Period specified in the GRA request must align with the dates indicated in the supporting documentation.
- All expenses claimed for reimbursement should be traceable to the relevant period.



## Have you had GRA claims returned?

**Common returned claims stem from:**

- **Budget misalignment (CFSGA & IDEA Applications)**
- **Missing attachment- backup documentation**
- **Incomplete Information**
- **Discrepancies in Object Codes**
- **Inconsistencies in Expenditure Period**
- **Generic Descriptions for Supplies**

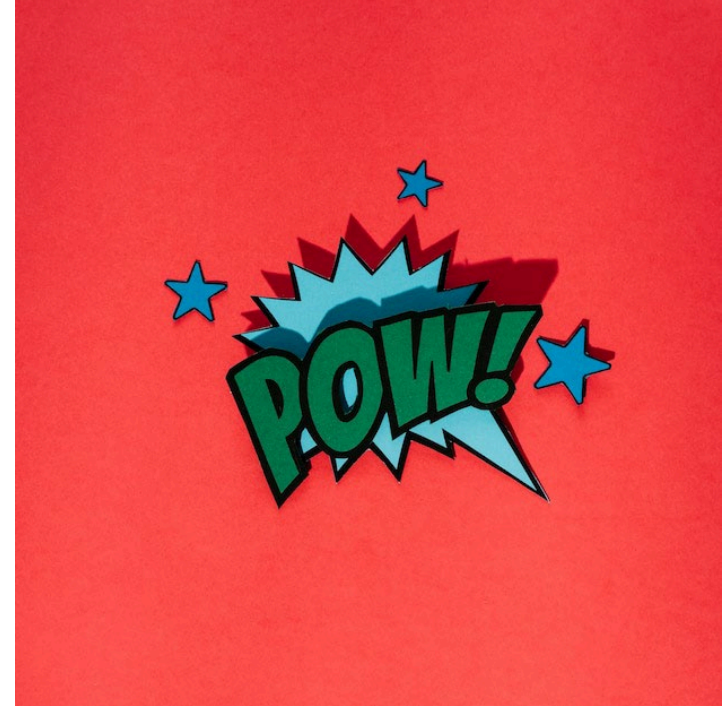


## The Idaho Dept. of Education is teaming up with IASBO to help!

We are teaming up with expert users in the following Accounting Systems to design steps to run adequate and appropriate reports:

- 2M
- Skyward
- Infinite Visions

Do you have more suggestions?  
Can you recommend a format from your accounting system?



[illegible]

00100 100-5330	FEES/PENSE	\$0.00	\$0.00	\$0.00	\$0.00	\$2,918.16	(\$2,918.16)	\$2,408.16	(\$5,326.32)	0.00%
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# Partial Grant Award & IDEA Application Update

# IDEA Part B Applications - Highlights



The FINAL IDEA Part B Application was due November 15<sup>th</sup>, 2024 (includes prior year expenditures & audited financial information for the MOE *Compliance test*).



LEAs must demonstrate compliance for state expenditures to qualify for federal supplemental funding. Final application review are underway.



Final IDEA Part B Allocations coming next week (small adjustments)



# Changes to Allocations & Timing of Federal IDEA Part B Funds Distributed

This fall, the Office of Special Education (OSEP) conveyed to SEAs that we distribute partial funding earlier to LEAs to provide financial assistance towards offering FAPE until the full IDEA Part B funding becomes available for distribution.

**What does that mean to me?**



# LEA Partial Grant Award Distribution & Final Awards

- To meet OSEP's new requirements of funding distribution, LEAs will each receive approximately 34% of their estimated grant funding NOW. (no action is necessary-Grant Award Notifications will be sent to the same ISEE role designees)
- LEAs will receive the remaining funding when they complete the application as a second Grant Award Notification.

Q: What if I already submitted my IDEA Part B grant application?

A: You will still receive the partial grant award, with the final funding to follow as soon as final allocations are determined. You will need to revise the budget section to include the new amounts.

# Budgeting & Revised Allocations

Q: Are allocations changing significantly?

A: Most LEAs are receiving a very slight adjustment. New opening LEAs and those that reported significant expansions and may have estimated too high or too low will see the most variance.

Q: Why are we seeing this change to the allocations in the fall?

A: Some LEAs revoked funding, allowing more funds for distribution to LEAs. In addition, we are aligning with the other federal funding streams and the fall revisions to allocations so that LEAs may adjust their "working budgets" all together for compliance under 2 CFR 200.308. LEAs must revise their budgets in the applications for SEA budgetary/activity approval and adjust their own internal budgets for spending authority with their Board and other community stakeholders.

# Special Needs Fund (State-Funded) for High- Cost Students

# Special Needs Fund for High-Cost Special Education Expense

Many Local Education Agencies (LEAs) in Idaho are facing growing or unexpected special education expenses, often forcing them to restructure or cut other areas of their budgets. Idaho has a unique opportunity to address these challenges by creating a State-funded Special Needs Fund for Special Education.

This fund would provide LEAs with an additional financial resource to support high-cost student needs, alleviating pressure on general budgets and reducing dependence on alternative funding sources such as levies.



# High-Cost Special Needs Survey

A Special Needs High-Cost Fund is a designated financial resource established to provide *additional financial support to LEAs* facing substantial financial strains due to the educational needs of students with exceptionally high-cost disabilities or exceptional needs. **Idaho determines** which items will qualify for reimbursement. **We need your input!**

Results will be shared with our Executive Leadership to support the efforts to pass the requested \$3 million dollar funding measure during the Legislative Session.

Look for an email regarding the survey soon.



# Fiscal Monitoring – Findings Trends

# Fiscal Monitoring of Federal Funds



Federal regulations require grantees to use fiscal control and fund accounting procedures that ensure proper disbursement of and accounting for federal funds (34 CFR 76.702 and 2 CFR 200.302).



Implementing and maintaining a proper accounting system is a fiduciary responsibility associated with receiving a federal award. The acceptance of an award creates a legal duty on the part of the LEA to use the funds or property made available under the award in accordance with the terms and conditions of the grant.

# Grant Applications

The approved grant application itself constitutes an accounting document that establishes the purposes and amount of the awarding agency's obligation to the grantee.



In turn, it establishes a commitment by the LEA to perform and expend funds in accordance with the approved grant agreement and the applicable laws, regulations, rules, and guidelines.



2 CFR 200.306(b)

# Fiscal Management

Financial management requirements for Idaho school LEAs are established by the following:

- Local, State and SDE Policies
- Federal Regulations
- Idaho Code
- IDAPA Rules
- Idaho's Financial Reporting Management System (IFARMS)

IFARMS provides the basis for complete financial and cost accounting, for the development of program budgets, and for the preparation of periodic financial reports. The uniformity of the system will enable small or large school LEAs to fulfill state requirements and give each LEA the flexibility to obtain program and account detail to meet their management needs.

# Trending Findings – Federal Funding Monitoring

- Lacking in Financial Management – Updated Budgets
- Time & Effort – Signatures to Certify
- Outdated or Incomplete Policies & Procedures
- Missing Internal Controls (bank statements – cash management)
- Procurement thresholds being followed – 3 quotes
- Incomplete or Missing Inventory – lacking a process & signatures



# Hot Topics, News, and Legislation

# State Funding Updates



State superintendent Debbie Critchfield's overall budget would increase public school spending by just 2.6%.



The proposed budget adds to the discretionary budget and collapses some existing funds into the discretionary bucket/account.



State funding formula proposal changes include a weighted student formula including a base amount of discretionary funding per student, plus multipliers for certain characteristics such as ELL, SPED, At-Risk, Gifted & Talented, & Economically Disadvantaged.



\$3 million for a new special needs student fund – subject to application for high-cost student costs

# Federal News & Legislation



The [continuing resolution](#), passed by Congress, funds the federal government by extending current spending levels until December 20, past the 2024 presidential election. The Senate approved the continuing resolution in a 78-18 vote, and the House approved the resolution in a 341-82 vote.



House Republicans will probably push the fight into early 2025 rather than reach a full-year funding deal this year.

# Continuing Resolution #1

- The continuing resolution funds most programs at the fiscal year 2024 levels, including the Department of Education (ED).
- Ends December 20, 2024.
- The continuing resolution did not have any added amendments impacting ED.

# Another Continuing Resolution?

Republicans won't have full control over spending decisions. Government funding legislation is subject to the 60-vote threshold in the Senate, which means they'll have to reach a deal with Democrats, who currently control the Senate and want to pass full-year funding this year, not in 2025.

Top Democrats, meanwhile, have also expressed a strong preference for completing fiscal 2025 funding work by Dec. 20. If GOP leaders put forward a stopgap bill (also known as a continuing resolution, or "CR") rather than a full-year deal, it's likely that Democrats would accept it to prevent

If they push the fight to early 2025, Republicans will have taken control of the Senate from Democrats while maintaining a narrow House majority, giving them more power over federal funding for the rest of the fiscal year.  
a shutdown.

# Timing is Everything

Congress adjourns soon for the Thanksgiving break. Due to the lack of time before the current Congress concludes, appropriators are restricted from moving an “omnibus” spending bill, which would include all 12 annual federal spending bills combined into one package.

Speaker Johnson and soon-to-be Majority Leader Thune have floated the idea of passing a year-long CR instead of enacting a new FY25 spending bill.

# Other Federal Education News

Linda McMahon was nominated to serve as the next secretary of the Department of Education.

Trump vowed on the campaign trail that he would dismantle the federal Education Department and hand more control over education to the states.

The U.S. Department of Education was created by Congress. To formally abolish it, it would require 60 votes in the Senate.

# Recapping October 2024 IDEA Application Refresher

# IDEA Part B Preliminary and Final Application

The IDEA Part B Application has been broken up into two submissions:

## Preliminary application:

- Open on May 1 with a submission due date of June 15.
- LEA will report MOE **budgets** used for the eligibility test.
- Eligibility test compares MOE budget in Section III to the expenditures in MOE history.

## Final application:

- Open after the preliminary approval with a submission due date of November 15.
- LEA will report MOE **actual expenditures** used for the compliance test
- MOE compliance test compares actual expenditures in Section II to prior year expenditures
- LEAs might have to update their budgets in Section III accordingly if the actual expenditures in Section II are higher than the budget reported in Section III during the preliminary application.



# Meeting Maintenance of Effort

To meet MOE, your adjust total or your average per pupil expenditure must meet or exceed the thresholds determined from prior years.

## State and Local Maintenance of Effort Worksheet and Assurance Form - 2022-2023

MOE Threshold Calculation	Section I Annual Report	Section II Expenditures	Section III Budget	Expenditure Exception Worksheet	Budget Exception Worksheet	Admin Review				
School Year	Fiscal Year for Section I	Combined Total	Other Expenditures	Medicaid Reimbursements	Post Annual Report Adjustments	Adjusted Total	Exceptions	Child Count	Per Pupil Amount	
2013-2014	2012	\$99,964	\$0	(\$12,370)	\$0	\$87,594	\$37,032	19	\$4,610	
2014-2015	2013	\$95,768	\$0	(\$8,133)	\$0	\$87,635	\$0	25	\$3,505	
2015-2016	2014	\$91,795	\$0	(\$4,150)	\$0	\$87,645	\$0	23	\$3,811	
2016-2017	2015	\$91,466	\$0	(\$3,809)	\$0	\$87,657	\$0	25	\$3,506	
2017-2018	2016	\$100,879	\$0	(\$13,012)	\$0	\$87,867	\$0	21	\$4,184	
2018-2019	2017	\$97,140	\$0	(\$9,133)	\$0	\$88,007	\$0	20	\$4,400	
2019-2020	2018	\$103,109	\$0	(\$13,641)	\$0	\$89,468	\$0	23	\$3,890	
2020-2021	2019	\$100,549	\$0	\$0	\$0	\$100,549	\$0	23	\$4,372	
2021-2022	2020	\$97,179	\$3,500	\$0	\$0	\$100,679	\$0	24	\$4,195	
2022-2023	2021	\$105,467	\$4,000	\$0	\$0	\$109,467	\$0	21	\$5,213	

Adjusted Total Threshold = \$109,467  
 Per Pupil Amount Threshold = \$5,213

# Maintenance of Effort (MOE) Expenditures

## State and Local Maintenance of Effort Worksheet and Assurance Form - 2022-2023

MOE Threshold Calculation	Section I Annual Report	<b>Section II Expenditures</b>	Section III Budget	Expenditure Exception Worksheet	Budget Exception Worksheet	Admin Review
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### General Fund Expenditures for FY ended 6/30/2022

Enter your district/LEA's actual General M&O expenditures, from State and Local funds, for FY 2022. These amounts should be the same as the amounts reported on your district/LEA's annual IFARMS report for FY 2022

IFARMS 100-521: Special Education Program	\$73,224
IFARMS 100-522: Special Education Preschool Program	\$0
IFARMS 100-616: Special Education Support Services Program	\$23,341
<b>Combined Total</b>	<b>\$96,565</b>

Only report exact match used to process claims- see claims remittance forms

List below any general fund expenditures for the excess costs of providing Special Education and Related Services not included in one of the function program codes above

School Based Medicaid State Match	<b>Do not report Medicaid Revenue</b>	\$8,597
Professional Development		\$0
Transportation Costs		\$8,791
Other (Describe below)		\$0

Look for other expenditures that may be in another fund

<b>Adjusted Total</b>	<b>\$113,953</b>
Child Count 11/1/ 2021	24
<b>Average Per Pupil Expenditure FY 2022</b>	<b>\$4,748</b>
Exception Amount (from Expenditure Exception worksheet)	\$0

# Application Enhancement to Excess Cost Page

## Excess Cost Calculation For School Districts and LEAs

As required by IDEA 2004, Section 602(8) and 34 CFR §300.16 and Appendix A to 34 CFR Part 300

Save

Admin Review

2023-2024 expenditures for all students (including students with disabilities)	Preschool (619)	Elementary	Secondary
From State and Local funds		\$0	\$0
From Federal Funds		\$0	\$0
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	\$0	\$0	\$0
ARPA - Preschool (619) & School Age	\$0	\$0	\$0
Title I A		\$0	\$0
Title III A		\$0	\$0
State and local Funds expended specifically for programs under Title I A and Title III A		\$0	\$0
State and local funds expended specifically for providing services to children with disabilities. The total of amounts entered here <i>must equal</i> the Adjusted Total on the Maintenance of Effort Section II Expenditures Form	\$0	\$0	\$0
Any amounts for capital outlay and debt service		\$0	\$0
<b>Net total expenditures for all students</b>		\$0	\$0
Calculation of average 2023-2024 per pupil expenditure for all students (including students with disabilities)			
Fall Enrollment (all students including students with disabilities, as reported to SDE November 2023)		0	0
Spring Enrollment (all students including students with disabilities, as reported to SDE March 2024)		0	0
Average Enrollment, 2023-2024		0	0
Average annual per student expenditure for all students, 2023-2024		\$0	\$0
Total number of children with disabilities served by the LEA in 2023-2024 (November 2023 Child Count)	0	0	0
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		\$0	\$0

1st fill in your enrollment. The application will import and calculate the splits for IDEA expenditures and MOE expenditures for you!

# PD in 15: Policies vs. Procedures

# What is the difference between Policies and Procedures?



**Answer:** Policies = goals. Policies are formal guidance for your LEA and may require adoption by a school board or other governing body.

Procedures = steps that ensure goals are met. The procedures are simply written fiscal steps/processes to achieve your LEA's goals. Changes in procedures must be internally reviewed by the appropriate staff. Written procedures (as well as policies) are evidence of compliance under all program monitoring tools. Written procedures are also used to train new staff. Procedures and processes do not need to be adopted by the local school board.

# Which sections require written procedures and which sections require written policies?

## Procedures:

- ✓ Written Cash Management Procedure - § 200.302(b)(6) & § 200.305
- ✓ Written Cost Principles - Allowable Use of Funds - § 200.302(b)(7)
- ✓ Written Procurement Procedures - § 200.319(c), 200.320
- ✓ Time and Effort: the exact language is “records”. Records: § 200.430, 200.403(a). Charges for salaries must be based on records that accurately reflect the work performed and be incorporated into official records. “Records” is the same as “documented procedures”.
- ✓ Inventory management 2 CFR 200.313 Equipment, I.C. 67-5746
- ✓ Fiscal record retention § 200.334
- ✓ Cybersecurity 2 CFR 202.303(e) NEW

## Policies: (not all inclusive)

- ✓ Written Conflicts of Interest Policy - § 200.318(c)
- ✓ Written Travel Policy - § 200.475(b) & (d)
- ✓ Time and effort § 200.430
- ✓ Fiscal record retention § 200.334
- ✓ Separation of duties Financial Management /Internal Controls 2 CFR 200.302. 200.303



# Assurances for Federal Funding

## **Assurances include (not all inclusive):**

The LEA assures that it will comply with all Federal statutes, regulations, program terms and conditions of the Federal award. In addition, the LEA assures that it will comply with all applicable provisions of 34 C.F.R. Part 76.

Federal funds will be used in accordance with the Code of Federal Regulations 2 (C.F.R.) Part 200, Subpart D-Post Federal Award Requirements, and Subpart E-Cost Principles and Education Department General Administrative Regulations (EDGAR) as applicable.

The LEA will adopt policies and procedures that comply with EDGAR regulations parts 75-79 and 81-99 and the Uniform Grant Guidance and adopt standards for financial management as required by 2 CFR parts 302 & 200 subparts B, C, D, E and F as set forth. Documentation of these policies or comparable policies developed by the LEA and approved by the SDE is on file and available for inspection.

# Internal Controls 2 CFR 200.303

Effective control and accountability must be maintained for all funds, real and personal property, and other assets. The LEA must adequately safeguard all such property and must assure that it is used solely for authorized purposes.

“Internal controls” are tools to help program and financial managers achieve results and **safeguard the integrity of their program**. Internal controls should be designed to provide reasonable assurance that the following objectives are achieved:

- Effectiveness and efficiency of operations;
- Adequate safeguarding of property;
- Assurance property and money is spent in accordance with the grant program and to further the Selected objectives; and
- Compliance with applicable laws and regulations.



# Internal Controls & Required Certifications

## **Internal controls “should” be in compliance with:**

- The U.S. Comptroller General’s Standards for Internal Control in the Federal Government (Green Book); and
- Internal Control Integrated Framework issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO)

## **Required Certifications: 200.415 (part of internal controls)**

An official authorized to legally bind the non-federal entity must certify on annual and final *fiscal reports or vouchers* requesting payment.

*Financial reports* must include a certification, signed by an official who is authorized to legally bind the recipient, which reads as follows: “By signing this report, I certify to the best of my knowledge and belief that the report is true, complete, and accurate, and the expenditures, disbursements and cash receipts are for the purposes and objectives set forth in the terms and conditions of the Federal award. I am aware that any false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil or administrative penalties for fraud, false statements, false claims or otherwise. (U.S. Code Title 18, Section 1001 and Title 31, Sections 3729-3730 and 3801-3812).”

# Welcome to the Idaho Department of Education - Federal Programming

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# Questions???



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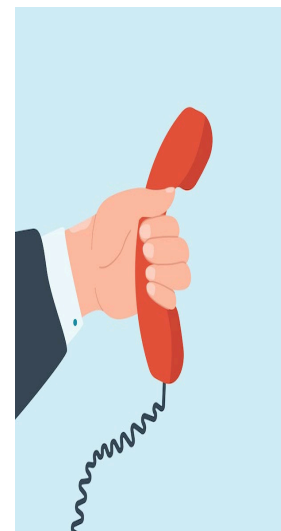
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**Your Efforts Are  
Appreciated,  
Noticed, and  
Essential to  
Students in Idaho**

**Thank You and  
Stay Super!**



**Idaho Department  
of Education**