



Idaho Department
of Education

Grants Communities of Practice

Leading with courage, strategy, and
confidence!



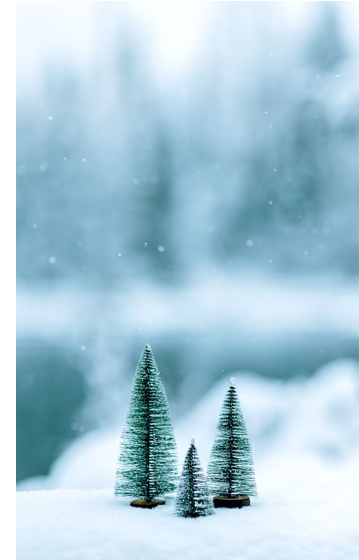
Agenda December 2025

- Congratulations, Celebrations, and Shout-Outs
- Recapping November's Spreadsheets
- What's on your radar? Data Acquisition Calendar
- Housekeeping: Upcoming Grant Opportunities
- Hot Topics, News, and Legislation: State and federal updates
- PD in 30: Allowability



Celebrations & Shout-Outs

- Welcome Dispute Resolution Specialist Jeff Brandt to Special Education!
- Welcome Amber Worthington to Budget Team!
- Congress passed funding Secure Rural Schools Program after two-year lapse.



Recapping Financial Transparency & Authorized Vehicle Tracking Requirements



Financial Transparency Form

H718 of 2024 would have, among other things, required the following information be the first page of your annual budget:

- The total dollar amount expended in the previous fiscal year;
 - The average dollar amount expended per student in the previous fiscal year;
 - The average yearly expenditures for the salary and benefits of administrative staff;
 - The average yearly expenditures for the salary and benefits of full-time teachers;
 - The ratio of administrative staff to teachers to students; and
 - The percentage of the previous fiscal year's budget that was deposited into any reserve or savings account of such education provider.
-
- Financial Transparency Form is found [here](#).



Legislation Update:

2025 Legislation updated transportation funding including:

- \$7.5 million discretionary adjustment no longer be taken off the transportation reimbursement claim starting in 2026-27
- Authorized vehicles (non-yellow buses) starting in the current year will be reimbursed with a standard mileage rate in 2026-27.
- The SDE will post an **optional** mileage summary template on the Department Transportation webpage that covers required details.



Reimbursable Mileage for Authorized Vehicles

Reimbursable Miles:

- To/From school
- Instructional shuttles
- Reimbursable field trips

Non-Reimbursable:

- Athletic Activities
- Non-reimbursable field trips
- Other non-curriculum based miles



Mileage Summary

- The reimbursement schedule is very similar to In-lieu and district owned fleet vehicles.
- Based on a mileage rate, for 2025-2026 miles, it will be \$0.91 per mile.
 - Rate will change with the federal mileage rate.
- To receive reimbursement, you will need to submit a mileage summary as a supporting document in your annual reimbursement claim submittal.
- This document will need to include vehicle numbers, VINs, beginning and ending odometer readings, and a complete trip tracker.

What's on Your Radar?



Data Acquisition Calendar December 2025

DUE DATE	TITLE	APPLIES TO	REQUIRED BY	DETAIL	DEPARTMENT	CONTACT 1	CONTACT 2
12/19/25	ISEE Data Submission - December 2025	Districts & Charters	State Law IC 33-102B	Submission for data collecting period SY26 Start Date - 12/5/25. 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
12/20/25	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	
12/19/25	ISEE Coding for McKinney-Vento Students for data collection period SY Start Date - 12/5/25	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	
12/20/25	Staff Assignment Credential Reporting	Districts & Charters	State Law IC 33-1201, IC 33-1002(6)(d)	Certification and proper endorsement is required for the service being rendered. The law states that the contract salary of every noncertificated teacher shall be subtracted from the district's share allowance. IMPORTANT: The December Data Collection period (8/2/2025-12/20/2025) is the final opportunity to ensure data has been reported accurately. Any assignment/endorsement deficiency still remaining on the December ACR will impact the LEA February payment.	Teacher Certification	Mandy Fulbright (208) 332-6885 Alt. Authorization Coordinator	Cina Lackey (208) 332-6936 Director
12/31/25	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	Austin Kohout (208) 332-6900 Financial	
12/31/25	Indicator 11 (60-day Timeline) and Indicator 12 (Early Childhood Transition) Improvement	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		



Data Acquisition Calendar January 2026

DUE DATE	TITLE	APPLIES TO	REQUIRED BY	DETAIL	DEPARTMENT	CONTACT 1	CONTACT 2
01/06/26	Application for Tuition Equivalency Funds	Districts Only	State Law IC 33-2004	Special education students application for tuition equivalency funds. https://www.sde.idaho.gov/sped/funding/files/funding/forms/Exceptional-Child-Tuition-Equivalency.pdf	Special Education	Lisa Pofelski-Rosa (208) 332-6916 Financial Specialist, Principal	Sharie Monteferrante (208) 332-6910 Contracts & Financial Specialist
01/15/26	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 February Foundation payment.	Public School Finance	Amber Worthington (208)332-3829 Financial Specialist	
01/15/26	Title I-A, Application for Reallocated Funds (if available)	Districts & Charters	Federal Law PL 107-110	Districts apply for the additional funds annually.	Federal Programs	Austin Kohout (208) 332-6900 Financial Specialist	
01/17/26	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 the required checklists and student files to the CTT. NOTE: LEAs that opted to have files reviewed on their EDPlan platform only need to complete the checklists for the student selected. They are not required to upload files.	Special Education		
01/26/26	Final Application and Budgets IDEA Part B and Preschool Funds for New Charter School	Charters Only	Federal Regulations 34 CFR 300, 200-300.204	Required for eligibility for IDEA Part B and Preschool funds.	Special Education	Lisa Pofelski-Rosa (208) 332-6916 Financial Specialist, Principal	Sharie Monteferrante (208) 332-6910 Contracts & Financial Specialist
01/31/26	ISEE - Financial Transparency Jan FY26 (July 1, 2025 - December 31, 2025))	Districts & Charters	State Law IC 33-357	Second submission of cumulative financial expenditure and revenue transaction data for FY2026. 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
01/31/26	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		

Housekeeping

Upcoming Grant Opportunities

- Technology Innovation Grants for NSLP, CACFP, or SFSP sponsors to provide grants for technology needs in food service— **apply by December 19th [here](#)**.
- Idaho Crunch! Day on **December 19th** to celebrate Idaho grown crunch food. **Register [here](#)**.

IDEA Part B (Special Ed) Updates

Thanks to all who have completed their IDEA Applications.

If you need assistance finishing, please reach out.

- The IDEA Application will be updated over the New Year holiday weekend for a new "drop-down" menu look. (no more side menus)
- As a reminder- please update your chart of accounts labels from Title VIB to IDEA Part B. This to all IDEA Part B funds (Fund 257, 258, 265).

Hot Topics, News, and Legislation

Rob Sepich,
Budget Director

FY 27 Budget Updates Incoming

Budget will be revised in concert with LSO and DFM including adjustments such as:

- Alignment with actual attendance, which is expected to be flat
 - Requested a 160 Support Unit increase, enrollment adjustments reduced to reflect current enrollment levels
- Removal of \$50 million SPED Block Grants
- Shift of Idaho Career Ready Students Grants and Driver Training Accounts to jumpstart High Needs Student Fund
- Creation of a regional service center model to pool resources

- Additional information to come



Full Service Community School Grants

The US Department of Education on Friday announced a discontinuation of funding under Full Service Community Schools after December 31st of 2026

Grant recipients were afforded the opportunity to appeal the decision this week.

Superintendent Critchfield has submitted an appeal on behalf of Idaho schools to advocate strongly for the reversal of this decision.

PD in 30: Is it Allowable?

Michelle Perreira – Title I-A Coordinator
Austin Kohout – Financial Specialist, Principal



Idaho Department
of Education

Is it Allowable?

Michelle Perreira – Austin Kohout



What's the plan?

1. The fundamentals of allowability
2. Universally unallowable costs
3. The touchpoints. Where does communication take place?
4. Allowability best practices
5. Worked examples

What questions are we asking?

Reasonable?

Did the procurement of the item look strange compared to the rest of district spending?

Did you spend the same amount of money on this as someone else would have?

Would someone else have seen the need for this cost item and bought the same thing?

Is there a more cost-effective option that effectively meets the needs of the grant program?

Is it Necessary?

Would the grant program be as effective without the specific cost item proposed? What benefit does the cost provide?

Will the cost item meet an identified need of the program?

Is someone in the program able to make use of the item?

Is this essential?



Is it Allocable?

What is the cost item's relationship to the purpose of the grant?

What makes it so that the cost item serves this grant above any other?

Is it obvious which program will benefit from the cost?

Is the cost item a Direct Cost?

Is there a better program to pay for this?

Is it Supplemental?

Is this cost something your district is already doing for all students with other sources of funds?

Was this cost item done in the past?

Is the cost item or activity required by law?

If funding was removed, would a core requirement of the district be unmet?



Universally Unallowable costs

- “The cost of alcoholic beverages is unallowable” - 2 CFR 200.423
- Bad Debts – 2 CFR 200.426
- Goods or services for personal use – 2 CFR 200.445
- Lobbying – 2 CFR 200.450

Review section 8526 of ESEA to see other fun examples!

Other items are not universally unallowable, but are generally very difficult to demonstrate allowability

The Allowability Pipeline

Program planning

The CFSGA is where you put to paper what you intend to do in the upcoming or current school year.

The program coordinators will review your plan and either approve it or return it for action needed if some detail is missing or something in your budget is unallowable.

Once your program plan/application is approved, you're good to spend with confidence on the items in your application.



Expense Reimbursement

Once you've spent on building/maintaining your program, the GRA is where you're reimbursed for those cost items.

The GRA is one last check that what you've purchased is allowable.

Everything claimed in the GRA must be in your approved CFSGA

So why was it unallowable?

If the cost item was named as unallowable in the CFSGA, Program Coordinators have insufficient information to demonstrate that something is:

- Necessary;
- Reasonable;
- Allocable; and
- Supplemental.

If the cost item was named as unallowable in the GRA, then the GRA reviewers have insufficient information to:

- Identify the cost item in an approved CFSGA; or
- Certify that the cost itself is allowable based on the above standards.

A difference in perspective

Your view

vs

Our view



Obj. Code	Description	Regular Term	Summer Term
100	Salaries <small>Include Administrative Costs from Allocation & Set-Asides tab <i>Required: Upload Position and Stipend Supplement File on Assurance/Submit page</i></small>	Amount: \$154,092 Description: Salaries for 3 Certified Staff and 4 Para-professionals	Amount: \$0 Description:
200	Employee Benefits <small>Include Administrative Costs from Allocation & Set-Asides tab</small>	Amount: \$48,075 Description: Benefits for 3 Certified Staff and 4 Para-professionals	Amount: \$0 Description:

Request #: 124603
 Expenditure Period: 8/1/2025 - 8/31/2025
 Obligation Period: -

Expense Categories	Amount
Salaries/Benefits	\$1,236.26
Total:	\$1,236.26

Supporting Documentation:

08_31_25TitleII.pdf

Request History:

Action	Date	User	Notes
Created	9/18/2025 12:22 PM	[Redacted]	
Submitted	9/18/2025 12:24 PM	[Redacted]	Salaries and Benefits for Professional Development Coordinator and paraprofessional thru transferability Title 1 per CFSGA budget

Paint us a picture in the GRA/ CFSGA



Assumptions

It's not particularly safe or fair for reviewers to make broad assumptions about the information in front of us.

Details matter to the auditors, and to USED.

If we pay out something that shouldn't have been allowed, the LEA or the IDE may be forced to pay back any funds associated with the expense.

Therefore, if the information in front of us is vague, we're going to return the item for more clarification before we approve it.



Where do we get our answers?

Michelle is all knowing, we just ask her.

Also:

- The Elementary and Secondary Education Act (as amended by ESSA)
- Code of Federal Regulations (CFR)
- Non-regulatory guidance from USED
- Programmatic support from USED

Worked Examples



Example 1 – Bicycles

An LEA writes “**Bicycles for students**” in the Title I-A budget of the CFSGA.

Here’s the purpose of Title I-A:

“The purpose of this title is to provide all children significant opportunity to receive a fair, equitable, and high-quality education, and to close educational achievement gaps”.

Example 1 – Bicycles Cont.

Discuss with your neighbor. Does the information provided answer questions around:

Reasonableness

Allocability

Necessity

Supplemental

Is it Allowable, Unallowable, or do we need more information?

Example 1.5 – Bicycles

Student transportation to dual credit and workforce education programs

- Bikes retained by district
- Replacing an existing fleet
- Evidence provided that program is effective provided
 - Graduation rates
 - Attendance
 - Student social, emotional and physical health
- Waiver and inventory system provided
- Plans for maintenance provided

Does the additional information change anything about allowability?



Example 2 – Field Trip – Title IV-A

“Field trip to Lagoon Water Park for STEM Day” is claimed in the GRA

CFSGA has: Transportation and entrance fees for students to participate in STEAM field trip.

Here’s the purpose of Title IV-A:

The purpose of Title IV-A is to provide sub-grants to Local Education Agencies (LEAs) to improve students’ academic achievement by increasing the capacity of States, LEAs, schools, and local communities.

The grant has three main priorities:

- *to provide all students with access to a well-rounded education;*
- *to improve school conditions for student learning; and*
- *to improve the use of technology in order to improve the academic achievement and digital literacy of all students.*

Example 2 – Field Trip – Title IV-A Cont

Discuss with your neighbor. Does the information provided answer questions around:

Reasonableness

Allocability

Necessity

Supplemental

Is it Allowable, Unallowable, or do we need more information?

Example 2 – Field Trip – Title IV-A Pt 3

Utah State University actually sponsors a "Physics Day" at Lagoon Water Park every year.

The USU Physics Department, the Idaho National Laboratory, and a host of STEM sponsors organize a wide variety of physics-based contests and activities at all levels centered around amusement park physics. And each year thousands of dollars in prizes and scholarships are awarded to top students and teachers.

USU Physics Day at Lagoon

Schedule of Events 2025

TIME	EVENT
8:45	Lagoon Autopark (parking lot) opens
9:30	Lagoon Main Gates to rides opens
9:00 - 11:00	School & teacher registration Main Gate
9:30 - 11:00	Contest registration & safety approval inspections in Davis Pavilion
10:00-2:00	MESA Mouse Trap Car
12:00 - 1:00	Faculty and staff complimentary lunch Canyon Terrace
2:30 - 3:30	Contest winners are posted in Davis Pavilion as judging is completed. Prizes may be picked up then.
3:30	Awards Ceremony in Davis Pavilion
9:00	Park closes

Sky Drop Contest

10:00-12:00	Registration for the Sky Drop is open at the Drop Site.
11:00-1:30	Eggs can be dropped from the Sky Coaster. Line will close at 1:00, or as soon as the line is finished.
2:30	Winners will be announced at Davis Pavilion as soon as the contest is judged.

Colossus' Colossal G-Forces Contest

9:30-10:30	Contest registration & safety approval inspections in Davis Pavilion
10:30-12:30	Colossus open for measurements
2:00	Entry forms due in Davis Pavilion

Physics Bowl Competition (Bighorn Pavilion) (times subject to change dependent upon number of teams registered)

9:30 - 10:30	Contest registration Bighorn Pavilion
10:20	Rules Review and Contest Information/ Drawing for time slots in round 1
10:30 - 11:00	Preliminary Qualification Round in Bighorn Pavilion (If needed)
10:30 - 11:30	Round of thirty-two Bighorn Pavilion
11:30 - 12:00	Round of sixteen Bighorn Pavilion
1:15 - 1:30	Quarter-final round Bighorn Pavilion
1:30 - 2:00	Semi-final round Bighorn Pavilion
2:00 - 2:30	Consolation round Bighorn Pavilion
2:00 - 2:30	Championship round Bighorn Pavilion
3:00*	Prizes awarded Davis Pavilion



2024 Middle School Logo Contest
 Sophie Mortensen
 West Point Jr. High School
 Advisor: Julynette Martinez

Example 3 – “Life Stinks”

A Title I-A school has a student who has recently lost both parents. The school rallied around the student to provide support and a community in the tough time in their life. The counselor and principal purchased a number of small comfort items for the student to bring home with Title I-A funds, including a stuffed skunk.

Here’s the purpose of Title I-A:

“The purpose of this title is to provide all children significant opportunity to receive a fair, equitable, and high-quality education, and to close educational achievement gaps”.

Example 3 “Life Stinks”

Discuss with your neighbor. Does the information provided answer questions around:

Reasonableness

Allocability

Necessity

Supplemental

Is it Allowable, Unallowable, or do we need more information?



Example 4 – Stipends for Admin

A district's CFSGA includes a stipend for the Business manager under Title II-A

Here's the purpose of Title I-A:

“The purpose of Title II-A is to provide sub-grants to Local Education Agencies (LEA) to:

- Increase student academic achievement consistent with the challenging state standards;*
- Improve the quality and effectiveness of teachers, principals, and other school leaders;*
- Increase the number of teachers, principals, and other school leaders who are effective in improving student academic achievement in schools; and*
- Provide low-income and minority students greater access to effective teachers, principals, and other school leaders.”*

Example 4 - Stipends for Admin

Discuss with your neighbor. Does the information provided answer questions around:

Reasonableness

Allocability

Necessity

Supplemental

Is it Allowable, Unallowable, or do we need more information?

Key Takeaways

The only information available to GRA or CFSGA reviewers is what you give us.

What you write serves as a standalone record for review in the future, and IDE staff are required to paint a picture of what happened for our auditors without you to help us.

Paint us a picture!





Thank you!

Austin Kohout
Financial Specialist, Principal

Michelle Perreira
Program Specialist



Idaho Department
of Education

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Special Education Funding & Accountability

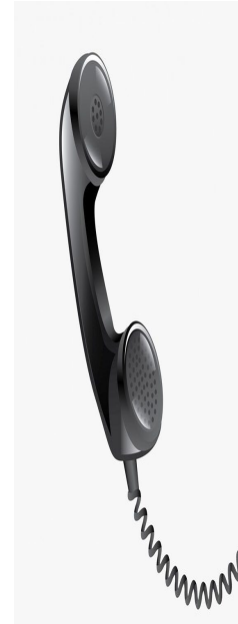
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Special Education



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Thanks!

Please feel free to reach out with any questions!



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

**Thank You and
Stay Super!**



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