



Idaho Department
of Education

Grants Communities of Practice

Leading with courage, strategy, and
confidence!



Agenda March 2026

- Congratulations, Celebrations, and Shout-Outs
- Recapping February's Inventory Discussion
- What's on your radar? Data Acquisition Calendar
- Housekeeping: Upcoming Grant & PD Opportunities
- ESEA/Federal Programs Updates
- Special Education Updates
- Hot Topics, News, and Legislation: State Budget and legislation updates
- PD in 30: Fraud detection and prevention



Celebrations & Shout-Outs

- Century High cheerleaders win big in Las Vegas!
- Happy retirement to Mountain View High School's Jon Nettleton after 31 years!
- 82 Idaho students named candidates for US Presidential Scholars



Recapping Inventory

Find last month's webinar [here](#)

What are Assets?

2 CFR 200.1 *Capital assets* means:

1. Tangible or intangible assets used in operations having a **useful life of more than one year which are capitalized** in accordance with GAAP. Capital assets include:
 - i. Land, buildings (facilities), equipment, and intellectual property (including software), whether acquired by purchase, construction, manufacture, exchange, **or through a lease** accounted for as financed purchase under (GASB) standards or a finance lease under (FASB) standards; and
 - ii. Additions, improvements, modifications, replacements, rearrangements, reinstallations, renovations, or alterations to capital assets that materially increase their value or useful life (not ordinary repairs and maintenance).
2. But **do not include** intangible right-to-use assets (per GASB) and right-to-use operating lease assets (per FASB).

Equipment

2 CFR 200.1 (Definitions) *Equipment means:*

Tangible personal property (including IT systems) having a **useful life of more than one year** and a per-unit acquisition cost that **equals or exceeds the lesser of the capitalization level established** by the recipient or subrecipient for financial statement purposes, **or \$10,000**. See the definitions of *capital assets*, *computing devices*, *general purpose equipment*, *IT systems*, *special purpose equipment*, and *supplies* in this section.

Note on State Procurement Thresholds (How you buy it)

IDAPA 38.05.01 (Idaho Procurement Administrative Rule):

- No Micro Purchase Threshold for the State

041. ACQUISITION PROCEDURES.

Acquisition requirements shall not be artificially divided to avoid bid statutes, rules, or policies. The procedure followed for acquisitions shall be as follows: (7-1-25)

01. Small Purchases. (4-6-23)

a. Acquisitions of the following property are small purchases: (4-6-23)

i. Services with a total cost less than twenty-five thousand dollars (\$25,000) (4-6-23)

ii. Software, regardless of the delivery method (e.g. on-premise, cloud, software as a service, etc.), with a total cost less than fifteen thousand dollars (\$15,000); (4-6-23)

iii. Property, excluding services, with a total cost less than fifteen thousand dollars (\$15,000); (4-6-23)

iv. A mix of property including services and other property, with a total cost less than fifteen thousand dollars (\$15,000). (4-6-23)

b. Small purchases do not require acquisition through competitive solicitation. Agencies must comply with the division's small purchase policy. Property available under single agency or open contracts shall be purchased under such contracts and are not a small purchase under this rule unless otherwise authorized by the administrator. (4-6-23)

State Higher Cost Procurement Thresholds

IDAPA 38.05.01 (Idaho Procurement Administrative Rule):

- 02. Informal Purchases.** (4-6-23)
- a.** Acquisition of property with a total cost exceeding the dollar limits established in this rule for a small purchase and less than the formal sealed procedure limit are informal purchases. (4-6-23)
- b.** Informal purchases may be made using: (4-6-23)
- i.** An informal solicitation issued through e-procurement, unless exempted by the administrator; or (4-6-23)
- ii.** The formal sealed procedure, when the purchasing authority makes a written determination that using a formal solicitation is in the best interest of the state, including where selection based solely on cost is not appropriate. (4-6-23)
- c.** Agencies procuring property under this rule shall maintain a purchasing file containing: (4-6-23)
- i.** The solicitation document posted and quotes received. If the acquisition was not publicly posted, the agency shall include a statement describing the justification for determining that posting was impractical or impossible, along with the administrator's authorization. (7-1-25)
- ii.** If not using e-procurement, the agency shall document the quotes received (or its attempt to obtain quotes) from at least three (3) vendors having a significant Idaho economic presence as defined in Section 67-2349, Idaho Code. (4-6-23)
- 03. Formal Sealed Procedure.** (4-6-23)
- a.** The sealed procedure limit is one hundred fifty thousand dollars (\$150,000). (4-6-23)
- b.** Purchases of property in excess of the sealed procedure limit are made using the formal sealed procedure, unless exempted by these rules or the administrator. (4-6-23)

Note on Federal Micro-Purchase Thresholds

- General Federal FAR micro-purchase threshold is \$15,000, however there are some exceptions to note on a grant-by-grant basis.
- 2 CFR 200.439 requires that the purchase of any capital asset with federal funds must be preceded by written approval from the state department
 - i. Most grants have a \$10,000 threshold for all capital expenditures
- When in doubt on purchasing equipment with grant funds, please ask!

What is your Capitalization Threshold (How you track it)?

- Each LEA is responsible for setting their own capitalization threshold for equipment if it is equal to or more restrictive (less) than the federal \$10,000 threshold.

Inventory Data Recommendations

Combination of 2 CFR 200.313 and State datapoints:

- Physical inventory must be reconciled annually (state)
- internal controls to prevent theft, damage, or loss,
- proper maintenance,
- serial number,
- source of funding,
- title holder,
- acquisition date,
- cost of property,
- **% paid with federal funds,**
- location,
- use of property

Surplus Assets

- State Surplus Property Policy and Procedures outline how unneeded assets be made available through:
 - Sale to another state, local, or federal public entity without advertisement
 - Sell at public auction after advertising sale for at least two weeks
 - Transfer to another state, local, or federal public entity (does not require a public advertisement)
 - May also go to 501(c)(3) or 501(c)(19) entities
 - Recycle
 - Discard

What's on Your Radar?



Data Acquisition Calendar March 2026

DUE DATE	TITLE	APPLIES TO	REQUIRED BY	DETAIL	DEPARTMENT	CONTACT 1	CONTACT 2
03/20/26	ISEE Coding for McKinney-Vento Students for data collection period SY Start Date - 3/6/26	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	
03/20/26	ISEE Data Submission - March 2025	Districts & Charters	State Law IC 33-1002 & IC 33-1004D	ISEE Data Submission for collecting SY26 data: SY26 Start Date - 3/6/26. Data used for both funding and statistical purposes. Reach out to the OSBE Regional ISEE Coordinators for technical assistance.	Public School Finance	Dean Reich (208) 332-6983 Attendance & Enrollment Specialist	Alexandra McCann (208) 332-6845 Staffing Data Specialist
03/21/26	Staff Assignment Credential Reporting	Districts & Charters	State Law IC 33-1201, IC 33-1002(6)(d)	Certification 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. NOTE: A salary reduction for the May payment will result for assignment deficiencies still showing on the March ACR.	Teacher Certification	Mandy Fulbright (208) 332-6885 Alt. Authorization Coordinator	Cina Lackey (208) 332-6936 Director
03/27/26	ISEE Data Corrections - May 15th Foundation Payment	Districts & Charters	State Law IC 33-1002	Attendance, Enrollment, & Staffing Data Correction deadline. Final day to upload and request staffing corrections be made in order to be included in the May 15th payment. Staff funding will be calculated based on submitted information as of 9/30/25 as it appears in the November ISEE upload, unless otherwise requested (See 12/05/25). Reach out to the OSBE Regional ISEE Coordinators for technical assistance.	Public School Finance	Dean Reich (208) 332-6983 Attendance & Enrollment Specialist	Alexandra McCann (208) 332-6845 Staffing Data Specialist
03/31/26	Deadline to request tuition waiver from the State Board of Education	Districts & Charters	State Law IC 33-1405	Request for tuition waiver must be submitted to the State Board of Education before April 1.	Public School Finance	Julie Oberle (208) 332-6843 Director	
03/31/26	Title I-A Federal Programs Self-Assessment	Districts & Charters	Federal Law: CFR 200.328	Required for all Title I LEAs not receiving an onsite visit. (ESSA)	Federal Programs	Michelle Perreira (208) 332-6942 Program Specialist	



Data Acquisition Calendar April 2026

DUE DATE	TITLE	APPLIES TO	REQUIRED BY	DETAIL	DEPARTMENT	CONTACT 1	CONTACT 2
04/01/26	Community Eligibility Provision Direct Certification Report	Districts & Charters	Federal Law 7 CFR Sec. 245.9(f)	All school districts currently operating or electing a new cycle under CEP must run a DC report on April 1 each year for all school sites. The data must be reported to the State agency prior to April 15.	Child Nutrition	NSLP Team (208) 332-6820	
04/15/26	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 May Foundation payment.	Public School Finance	Amber Worthington (208)332-3829 Financial Specialist	
04/24/26	Summer Food Service Program Application and Renewal	Districts & Charters	Federal Regs. 7 CFR 225	Feeding children in low income areas during summer months. Submit renewal application and site sheet.	Child Nutrition	Mary Ann Liby (208) 332-6820 SFSP & CACFP Coordinator	
04/30/26	Fresh Fruit and Vegetable Program Grant Application	Districts & Charters	Federal Regs. 7 CFR 210	Eligible school districts may apply for a grant to serve fresh fruit and vegetables to elementary grade school children.	Child Nutrition	Pamela Murray (208) 332-6902 Farm to School & FFP Coordinator	
04/30/26	Notify County Clerks of Budget Hearing	Districts Only	State Law IC 63-802A	All school districts must notify their applicable county clerks of their budget hearing.	Public School Finance	Cyndee Burgess (208) 332-6844 Financial Specialist	Ashley Pietras (208) 332-684 Financial Specialist
04/30/26	ISEE - Financial Transparency Apr FY26 (July 1, 2025 - March 31, 2026)	Districts & Charters	State Law IC 33-357	Third 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

Housekeeping

Upcoming Education Opportunities

- 2026 School Bus Safety Poster Contest – **enter by April 17th Flyer is [here](#).**
- STEMtoSky presentations from USAF–**May 4-22nd register [here](#).**
- North Idaho Read 1,000,000 Pages Contest **March 15th–August 31st register [here](#).**
- Science Pathways Program Applications due **May 1st Register [here](#).**
- Idaho Mathematics Project for Achievement, Coaching, and Teaching – Register [here](#) by April 1st

Upcoming PD Opportunities

- 2026 Driver Education Conference in Idaho Falls **April 24th**, Boise **May 29th**, and virtually on **June 12th**. Register [here](#).
- National Science Teaching Association National Conference held **April 15-18**, Register [here](#).
- B.R.A.V.E. Institute Applications due **May 4th** Register [here](#).
- Summer Externship Program for Grades 6 - 12 Educators with the Idaho STEM Action Center Register [here](#).
- ProEthica free ethics training for superintendents and administrators – more information [here](#).

Grant Reimbursement Application Manual – 2026 Update

- A new Grant Reimbursement Application Manual will be released on March 6th
- A Training/ Overview of the new Manual will be featured at the IASBO Conference on March 6th at 9:30am
- The new Manual contains
 - A navigation guide to the GRA
 - Expanded explanations of GRA claim requirements
 - Supporting documentation requirements
 - How-To guides to extract documentation from each of the major accounting systems in use by LEAs.
- The Manual will become the standard for GRA claims on **July 1st 2026**
- Training on the new standards will be provided on several occasions online in the months before the standards are adopted.

ESEA/ Federal Programs Updates

Austin Kohout
Financial Specialist, Principal

CFSGA Workshops – Save the Date!

- Boise – April 28th
- Pocatello – May 6th
- Coeur D’Alene – May 13th

Come hang out with the Federal programs team, ask us questions, hear about updates to the CFSGA!

CFSGA will be opened before the Boise workshop*

2026- 2027 Prelim Allocations are here!

- Title I-A: \$62,720,992 (+0.56%)
- Title I-C: \$7,736,285 (+7.5%)
- Title II-A: \$10,837,184 (+0%)
- Title III-A: \$2,309,025 (+7.7%)
- Title IV-A: \$6,693,000 (+0%)

Allocations for I-D Subpart 1 and V-B are still pending

Updated GRA Manual is live!

A revised Grant Reimbursement Application manual has been written and published!

Now including:

- Food purchase guidance with federal funds
- GRA claim narrative guidance
- Supporting documentation requirements/ guidance
- Transferability guidance
- And more!

New standards take effect 7/1/2026!

Download the new manual here: [GRA Manual Updated 2026](#)

Special Education Updates

Lisa Pofelski-Rosa
Financial Specialist, Principal

Idaho's State Application for IDEA Part B Funding

- The Idaho Department of Education will apply for the federal IDEA Part B funds through the State application process over the next 60 days.
- State participation for comments will be posted by tomorrow.
- LEA Superintendents, Business Managers, Special Education Directors, Parent Advisory groups, Partner Agencies, and others will be sent an announcement regarding Idaho's intent to apply for the grant funding. *No action is required from an LEA.*
- No allocations to states have been announced yet, but the federal budget indicates it will be flat.
- The IDEA Part B LEA allocations will likely be sent out in April.

Hot Topics, News, and Legislation

Rob Sepich,
Budget Director

State Budget Updates

- Current year School budget remained untouched by JFAC.
- Public Schools FY 27 budget enhancements will be set ????
 - JFAC live video feed can be found [here](#)
- Department budget enhancements set
 - No FY 26 increase for stop arm grants (but did include for FY 27).
 - 4% General Fund current year recission
 - 5% FY 27 General Fund recission

Some Bills of Interest

- [S1288](#) – High Needs Student Fund, needs hearing in House Ed Committee
- [S1362](#) – Public Schools Maintenance Budget, still no vote on enhancements
- [S1339](#) – Strategic Performance Plans replacement of current Continuous Improvement Plans
- [H599](#) – Removes first come, first served language from the Digital Content and Curriculum Funding
- [H711](#) – Alternative Authorizations for Administrators
- [H728](#) – Updates definitions to administrative, instructional, and other staff roles
- [H819](#) – Changes definitions for materials harmful to minors

Some Bills of Interest Cont.

- [H831](#) – changes how schools may be used as polling places
- [H827](#) – Reduces IDLA Funding to \$400 per student
- [H918](#) – Reduces IDLA funding to \$445 per course, limits administrative costs to 30%, establishes a new board, and eliminates state funding for full virtual schools, drivers ed, or K-5 education through IDLA
- [H832](#) – Alternative Authorizations for CTE Instructors
- [H846](#) – Clarifies who can be counted in enrollment with unexcused absences
- [H876](#) – Department of Education Maintenance Bill
- [H883](#) – Provides for “earned autonomy” for high performing schools
- [SCR 121](#) – Directs the Department to design new funding formula
- [HR22](#) & [SR 114](#) – adopts administrative rules for the Department

Bills Signed Into Law

- [H515](#) – Mandatory reporting to parents of both alleged victim and alleged perpetrator of bullying if a suspension occurs.
- [H624](#) – Changes virtual education funding, including removing supplemental learning funds paid directly to parents
- [H608](#) – Removes requirement to go out to bond again if you have already failed to be eligible for Public Schools Facilities Cooperative Fund
- [H636](#) – Allows school districts to use School District Facilities Funds for lease purchase agreements if all bonds and levies are paid off

PD in 30: Fraud Detection and Prevention

Brian Ferguson – Financial Specialist, Sr.

What is fraud?

A knowing misrepresentation of the truth or concealment of a material fact to induce another to act to his or her detriment.

US Common Law

- Material false statement
- Knowledge that the statement was false when it was uttered
- Reliance on the false statement by the victim
- Damages resulting from the victim's reliance on the false statement

Components of Fraud

- The Act
- The Concealment
- The Conversion

Errors Vs Fraud



Types of Fraud

External Fraud

Internal Fraud



Corruption

Corruption is broken down into the following four scheme types:

- Bribery and kickbacks
- Illegal gratuities
- Economic extortion
- Conflicts of interest

Disclosure Fraud

The most common fraud schemes resulting from improper disclosures involve:

- Related-party transactions
- Liability omissions
- Significant events
- Management fraud
- Accounting changes

Asset Misappropriation Schemes

Asset misappropriation schemes:

Cash:

- Theft of cash on hand
- Theft of cash receipts
- Fictitious disbursements

Inventory and all other assets:

- Misuse
- Larceny



Cost of Fraud

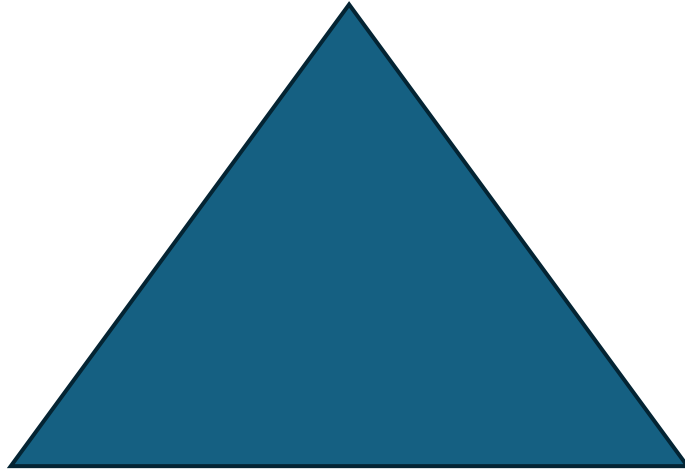
The cost of fraud goes beyond material damage:

- Lost confidence/decreased reputation
- Diminished productivity
- Loss of talent

Rationale Behind Fraud

The Fraud Triangle

- Pressure
- Perceived opportunity
- Rationalization

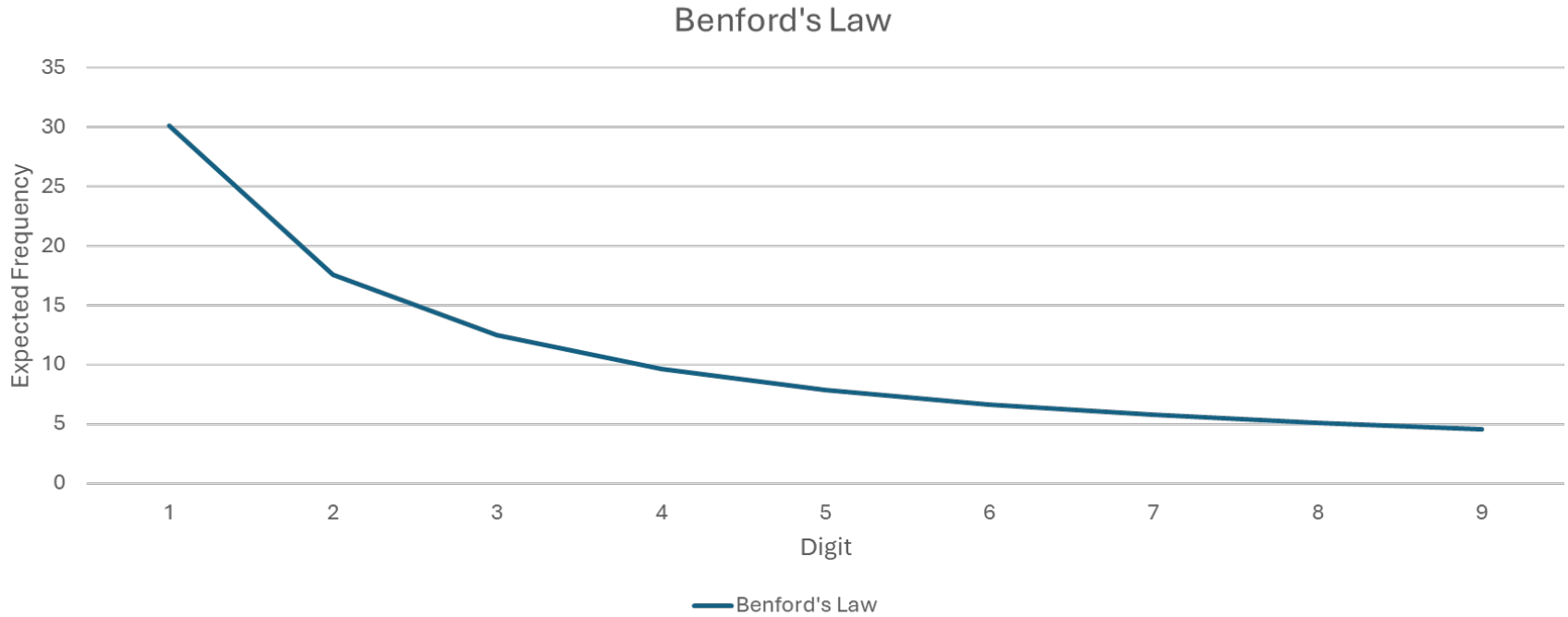


Red Flags of Fraud

- Accounting anomalies
- Internal Control Weaknesses
- Analytical anomalies
- Operational anomalies
- Behavioral anomalies



Analysis



Preventing Occupational Fraud

- Internal Controls
- Increase the Perception of Detection
- Minimize Employee Pressures



Fraud & Abuse Allegations

Did you know about forensic audits to investigate the potential misuse of public funds?

- The Investigation Services within the ED Office of Inspector General investigates alleged criminal and civil wrongdoing by entities and individuals involving ED funds and programs.
- Each year, unscrupulous people steal or intentionally misuse ED funds—Federal student aid, special education money, or Title I funds to school districts with low-income families. They intentionally abuse ED programs, unlawfully access ED computer systems and databases, or use ED funding to support terrorism.



False Claims Act

An applicant, recipient, or subrecipient of a Federal award must promptly disclose whenever, in connection with the Federal award (including any activities or subawards thereunder), it has credible evidence of the commission of a violation of Federal criminal law involving fraud, conflict of interest, bribery, or gratuity violations found in Title 18 of the United States Code or a violation of the civil False Claims Act.

The disclosure must be made in writing to the Federal agency, the agency's Office of Inspector General, and pass-through entity (if applicable).

31 U.S.C. §§ 3729 – 3733

Mandatory Disclosures

Under 2 CFR §200.113, districts must:

Promptly disclose, in writing, whenever they have credible evidence of certain violations related to a federal award.

Three non-negotiables:

- Prompt → no waiting for a full investigation
- Written → not informal, not verbal
- Credible evidence → not suspicion, not proof

If a reasonable person would take the concern seriously based on the facts you have, you've crossed into mandatory disclosure.

Credible Evidence 2 CFR 200.113

Core requirement Under Uniform Grant Guidance:

- A **district (subrecipient)** must **promptly disclose in writing** if it has **“credible evidence”** of certain violations tied to a federal award
- Disclosures go to:
 - The **federal agency**
 - The **Office of Inspector General (OIG)**
 - The **state/pass-through entity**

Reporting shows you are compliant—not that you are guilty.

The Shift in the Credible Evidence Standard

Old mindset (pre-2024)

- “We report when we *know* a violation happened.”

New reality

- You must report when you have **credible evidence**—not proof.

The 2024 update:

- **Lowered the threshold** for reporting (no conclusion required)
- You **do NOT need to prove a violation occurred**

You don't wait until you're sure—it's your responsibility to report when the evidence becomes credible.

Why Office of Management & Budget Lowered the Threshold ?

The intent behind the change:

- Prevent entities from **waiting too long to report**
- Avoid situations where:
 - Problems are hidden
 - Investigations drag on internally
- Increase **early visibility for federal oversight**



Thank you!

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Special Education Funding & Accountability

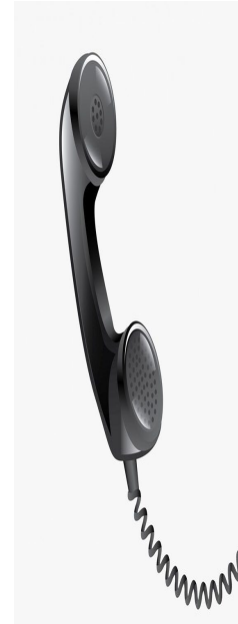
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Special Education



Idaho Department
of Education

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!**



**Idaho Department
of Education**