



Idaho Department  
of Education

# Grants Communities of Practice

Leading with courage, strategy, and  
confidence!



# Agenda April 2026

- Congratulations, Celebrations, and Shout-Outs
- Recapping March's Fraud detection and prevention
- 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: GRA Updates



# Celebrations & Shout-Outs

- Idaho State University, College of Southern Idaho, and College of Eastern Idaho are recipients of a \$3.5 million grant to redesign and simplify college admissions process.
- Congrats to Lisa Pofelski-Rosa on her new role as Director of Fiscal Policy and Accountability!



# Recapping Fraud Detection and Prevention

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

# What is fraud?

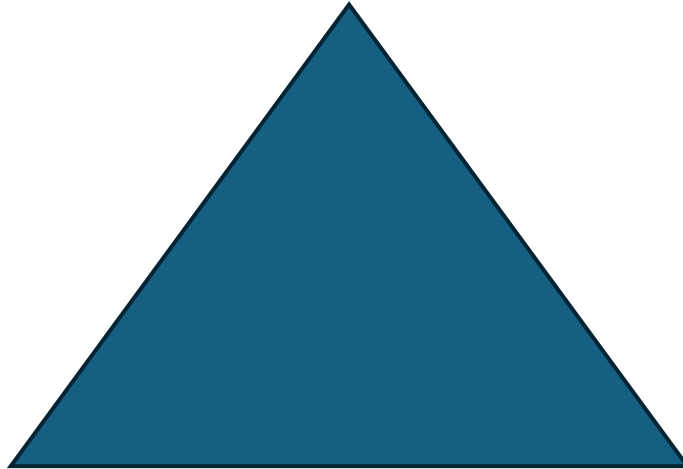
## US Common Law

- 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
  
- Commonly seen as:
  - Disclosure Fraud
  - Asset Misappropriation Schemes

# Rationale Behind Fraud

## The Fraud Triangle

- Pressure
- Perceived opportunity
- Rationalization



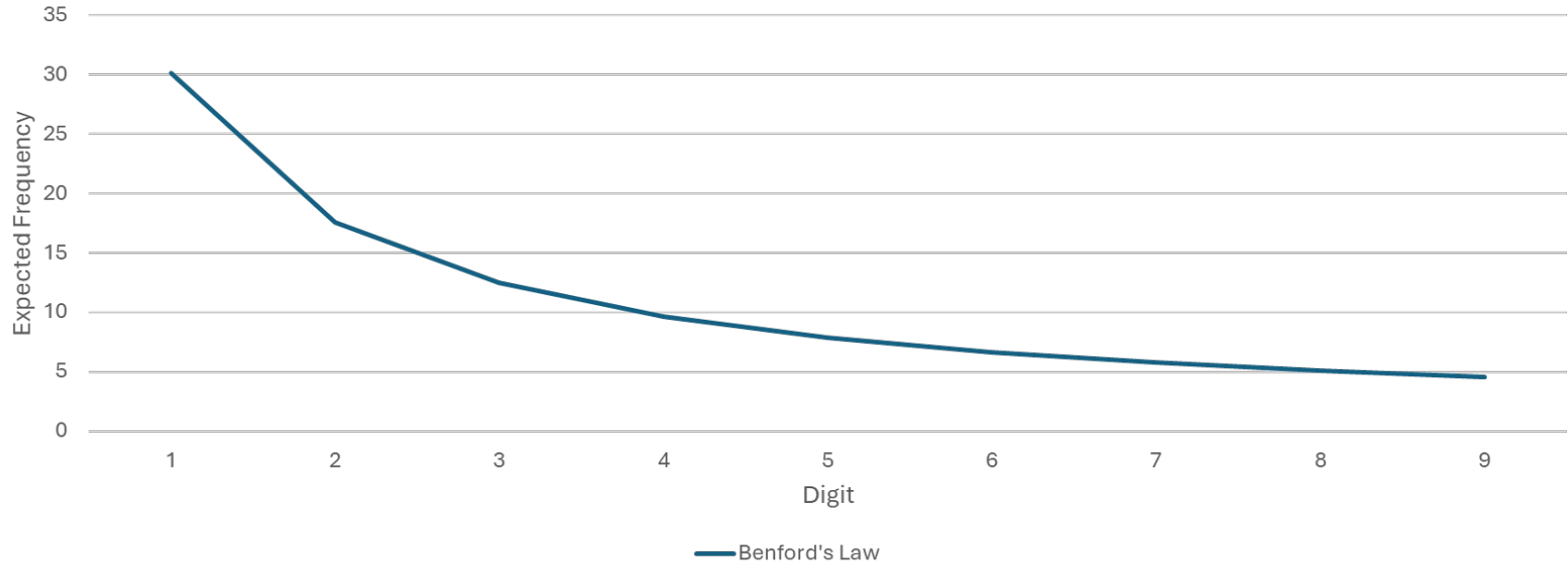
# Red Flags of Fraud

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



# Analysis

Benford's Law



# Mandatory Disclosures

Under 2 CFR §200.113, districts must:

- 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.

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

# What's on Your Radar?



# 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 & FVP 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



# Data Acquisition Calendar May 2026

DUE DATE	TITLE	APPLIES TO	REQUIRED BY	DETAIL	DEPARTMENT	CONTACT 1	CONTACT 2
05/09/26	LEA Assurances for Determination issued in prior year	Districts & Charters	34 CFR § 300.149, 34 CFR § 300.600-602	Last date to provide signed electronic assurances and or action plan related to prior year LEA Determination/Levels of Support.	Special Education	Debi Smith (208) 332-6915 Special Populations Coordinator	Kate Hill (208) 332-6933 Data Analysis and Support Coordinator
05/12/26	Determinations/Levels of Support	Districts & Charters	Federal Regulations 34 CFR 300.600	Determination notice issued to districts/charters.	Special Education		
05/15/26	ISEE Data Submission - May 2026	Districts & Charters	State Law IC 33-1028	ISEE Data Submission for collecting SY26 data: SY26 Start Date - 5/1/26. Data used for and statistical purposes.	State Board of Education	Todd King (208) 332-6937 Education Data	Chris Campbell (208) 332-6970 Chief Technology Officer
05/15/26	Backdated Recommendation for Professional and Advanced Professional Endorsement/ Backdated Form 10 for July 15th payment	Districts & Charters	State Law IC 33-1004B, 33-1201A, 33-1009(5)	Submission deadline for prior year/ backdated endorsement recommendations to professionalendorsements@sde.idaho.gov and prior year/ backdated Form 10 submissions to amccann@sde.idaho.gov	Public School Finance	Helen Henderson (208)332-6879	Alexandra McCann (208) 332-6845 Staffing Data Specialist
05/15/26	Broadband Invoices for Year-End reimbursement	Districts & Charters	Idaho 33-5604	Broadband invoices eligible for E-Rate reimbursement dated between January 1 through May 30	State Board of Education	Daniel Vogt (208) 332-6875 Broadband & E-Rate Coordinator	
05/15/26	ISEE Coding for McKinney-Vento Students for data collection period SY Start Date - 5/1/26	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	
05/16/26	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 July payment will result for assignment deficiencies still showing on the May ACR.	Teacher Certification	Mandy Fulbright (208) 332-6885 Alt. Authorization Coordinator	Cina Lackey (208) 332-6936 Director
05/19/26	Significant Disproportionality Notifications	Districts & Charters	IDEA Section 618(d)	Notifications for significant disproportionality issued to LEAs who have exceeded the states threshold of three times the rate for identification, placement, or disciplinary action for students with disabilities by race/ethnicity for 1, 2, 3, or 3+ years.	Special Education		
05/29/26	NSLP Program Renewal	Districts & Charters	Federal Regs. 7 CFR 210	Renewal of school lunch application. Required annually.	Child Nutrition	NSLP Team (208) 332-6820	Melissa Cook (208) 332-6830 Financial Specialist
05/30/26	Significant Disproportionality CCEIS Plan	Districts & Charters	20 U.S.C.1418(d), 34 CFR Sec. 300	Last date for district/charter identified as having significant disproportionality to submit an approved Comprehensive Coordinated Early Intervening Services (CCEIS) plan.	Special Education	Debi Smith (208) 332-6915 Special Populations Coordinator	Kate Hill (208) 332-6933 Data Analysis and Support Coordinator

# Housekeeping

# Upcoming Education Opportunities

- STEMtoSky presentations from USAF–**May 4-22<sup>nd</sup> register [here](#).**
- Science Pathways Program Applications due **May 1<sup>st</sup> Register [here](#).**
- National School Lunch Program Mandatory Training Registration open. Register [here](#).
  - June 16 | Idaho Falls
  - July 21 | Boise
  - August 4 | Lewiston
  - August 4 | Pocatello
  - August 5 | Twin Falls
  - August 5 | Coeur d'Alene
  - August 6 | Boise

# Upcoming PD Opportunities

- 2026 Driver Education Conference in Idaho Falls **April 24th**, Boise **May 29<sup>th</sup>**, and virtually on **June 12<sup>th</sup>**. Register [here](#).
- B.R.A.V.E. Institute Applications due **May 4<sup>th</sup>** 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](#).
- Secondary Literacy and Dyslexia Summit **June 13<sup>th</sup>** in Boise. Register [here](#).

# ESEA/ Federal Programs Updates

Austin Kohout  
Financial Specialist, Principal

# CFSGA Workshops – Save the Date!

- Boise – **April 28<sup>th</sup>**
- Pocatello – **May 6<sup>th</sup>**
- Coeur D’Alene – **May 13<sup>th</sup>**

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

Register for the workshops [HERE](#)

# 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

# 2026-2027 CFSGA

**The 2026-2027 CFSGA is set to go live on Monday,  
April 20th**

An email will go out to all Business managers, Charter Administrators and Superintendents on Monday morning once the application is live.

# Special Education Updates

Lisa Pofelski-Rosa  
Director of Fiscal Policy & Accountability

# 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.
- State participation for comments can be made through May 8th [here](#).
- A public hearing zoom meeting will be held online May 8<sup>th</sup>, 2026– [register here](#).
- LEA Superintendents, Business Managers, Special Education Directors, Parent Advisory groups, Partner Agencies, and others were sent an announcement regarding Idaho's intent to apply for the grant funding. *No action is required from an LEA.*

# Annual State Application FFY2026 Strategic Investments

## Strategic Investments Include:

- Continued support for Special Education Support & Technical Assistance (SESTA) & Idaho Training Clearinghouse (ITC) including technical assistance, personnel preparation & training
- Ongoing & enhanced professional development opportunities
- Supporting Transition programs, Early Childhood, Assistive Technology, PBIS, and capacity building activities & resources
- Supporting Idaho School of the Deaf & Blind (ISDB), Idaho Dept. For Juvenile Corrections, & Dept. Of Corrections personnel



## Required Activities:

- Monitoring & enforcement, and complaint investigation
- Mediation services under 20 U.S.C. 1415(e)

# IDEA Part B LEA Allocations & Application for Funding Training



- No allocations to states have been announced yet, but the 2026 federal budget indicates it will be flat.
- Idaho has not yet received our statewide allocation for IDEA Part B funds.
- Preliminary LEA allocations will likely be sent out in April.
- The IDEA Part B Application will open mid-May.
- Register for the IDEA Part B Application Training Webinar on May 7<sup>th</sup> at 9am MST [here](#).
- LEAs main distribution factors are based 85% on total student enrollment, 15% on low-income counts, and a small base allocation.

# Reviewing Maintenance of Effort (MOE)

## Why review last year's MOE?



- Year-end closeout target
- Check FY25-26 Application, MOE Section II for your most recently reported MOE threshold.
- Apply for next year's funding accurately
- Determine any penalties against MOE

### State and Local Maintenance of Effort Worksheet and Assurance Form - 2025-2026

MOE Threshold Calculation	Section I Annual Report	Section II Expenditures	Section III Budget	Expenditure Exception Worksheet	Budget Exception Worksheet	Admin Review
<b>General Fund Expenditures for FY ended 6/30/2025</b>						
<i>Enter your district/LEA's actual General M&amp;O expenditures, from State and Local funds, for FY 2025. These amounts should be the same as the amounts reported on your district/LEA's annual IFARMS report for FY 2025</i>						
IFARMS 100-521: Special Education Program						\$340,403
IFARMS 100-522: Special Education Preschool Program						\$35,249
IFARMS 100-616: Special Education Support Services Program						\$145,322
						<b>Combined Total</b> \$520,974
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					<input type="checkbox"/> LEA does not bill Medicaid	\$16,393
Professional Development						\$0
Transportation Costs						\$0
Other (Describe below)						\$0
						<b>Adjusted Total</b> \$537,367
Child Count 11/1/2024						139
						<b>Average Per Pupil Expenditure FY 2025</b> \$3,865
Exception Amount (from Expenditure Exception worksheet)						\$0
Adjusted Total Threshold = \$537,343						<b>Total (including exception)</b> \$537,367
Per Pupil Amount Threshold = \$3,896						<b>Total PPE (including exception)</b> \$3,865
Adjustment to Local Fiscal Efforts						
2024-2025 Allocation: \$169,154						
2023-2024 Allocation: \$176,223						
Allocation Increase: (\$7,069)						\$0
No Allocation Increase. Not eligible for Adjustment to Local Fiscal Efforts						

# High Needs Fund

- [S1288](#) Signed by Governor 3/31/26
- \$5 million High-Needs funding for FY2026-2027
- Single student costs over \$30K-\$80K tier I (funded up to 100%)
- Single student costs over \$80K = tier II (funded up to 80%).
- A maximum reimbursement of one hundred thousand dollars (\$100,000) per student
- LEAs will submit an application to the SDE Special Ed team.
- Applications should open early fall and are due by June 1st.
- LEAs that are awarded funds will receive a "special distribution" in June 2027.



# High Needs Fund Application Updates

- The Application is under development.
- LEAs will apply through a state application that serves as “cost accounting” by student to aggregate costs over \$30K.

Who might qualify? How will I target or find these students that exceed the \$30K?

- Special Education directors have IEP software that will determine minutes of services, by provider, teacher, specialized equipment costs.
- Don't forget unreimbursed transportation costs!

Are you willing to participate in the design testing? Reach out to Lisa @ [lpofelskirosa@sde.idaho.gov](mailto:lpofelskirosa@sde.idaho.gov)



# Hot Topics, News, and Legislation

Rob Sepich,  
Budget Director



# Federal Proposed Budget Updates

The FFY27 POTUS Budget is very similar to the request the administration made in FFY26 regarding [U.S. Department of Education \(USED\) programs](#).

Some ***proposed*** highlights include:

- Level funding for Title I at \$18.4 billion
- Increasing funding for IDEA, Part B: Grants to States by \$1.167 billion (by providing a \$489 million increase and consolidating funding from six other IDEA programs under Part B: Preschool Grants and Part D: Special Education National Activities).
- Recommends increasing Charter School Grants (Title IV, Part C) by +\$60 million

# Federal Budget Timeline

The congressional budget process begins upon the presentation of the President's budget in January or February. The **Congressional Budget Act of 1974 (CBA)**, as amended, requires that the Congressional Budget Office submit to the Budget Committees its annual report, entitled The Budget and Economic Outlook, in late January or early February.

The timetable set forth in the 1974 CBA also calls for the final adoption of the budget resolution by April 15, well before the beginning of the new fiscal year on October 1.

The budget resolution is considered in each Chamber under special procedures set forth in the CBA. When the Senate and House have both adopted their respective versions of the budget resolution, it is referred to a conference committee to resolve the differences between the two versions.

The 1974 act bars consideration of revenue, spending, and debt-limit measures for the upcoming fiscal year until the budget resolution for that year has been adopted.

# Allocations & The Annual Appropriations Process

Because Congress operates through its committee system, an essential step in linking particular measures to the budget is to *allocate the spending amounts* set forth in the budget resolution among House and Senate Committees.

The Congressional Budget Act requires that the House and Senate Appropriations Committees subdivide the amounts allocated to them under the budget resolution among their subcommittees.

An appropriations act is a law passed by Congress that provides Federal agencies legal authority to incur obligations and the Treasury Department authority to make payments for designated purposes. The power of appropriation derives from the Constitution, which in Article I, Section 9, provides that "[n]o money shall be drawn from the Treasury but in consequence of appropriations made by law." The power to appropriate is exclusively a legislative power; it functions as a limitation on the executive branch. An agency may not spend more than the amount appropriated to it, and it may use available funds only for the purposes and according to the conditions provided by Congress.

# When Will budgets be set?

- We won't know for sure until Congress begins working on their own budget and appropriations cycle this spring and summer.
- Congress' deadline to pass all appropriations bills is September 30, 2026.
- Lawmakers may choose to pass a stopgap funding bill (a continuing resolution) to extend the time until after the midterms to finalize appropriations work.





# State Budget Updates - Rescissions

- S 1331 – Idaho Rescissions Act – FY 26
- Governor’s 3% holdback + an additional 1% reduction
  - Public Schools exempt
- Support unit adjustment in revised request (December) included
  - **-\$22.4** million
  - Does not impact the amount of money we will send; aligns budget with most recent actuals
  - Revised 15,722 support units from current appropriation of 15,954
  - Any variance will be pulled from PESF



# State Budget Updates -Maintenance Budget

- S 1362 for FY 27
- Rescissions built in
- Carry forward FY 26 appropriation
- Career ladder amounts remain the same
  - Minimums still apply
    - \$50,252 for R1, \$53,402 for P1, \$64,427 for AP1
    - \$6,359 in appropriation, not in statute
- Open enrollment
  - "The State Department of Education shall **withhold** the November payment for any **school district** that is not in compliance with the provisions of Section 33-1409, Idaho Code, until such time that a school district becomes compliant."



# State Budget Updates - Insurance

## Insurance Funds

- Two different amounts
  - On state plan: \$25,064 per support unit (14.4%)
  - Not on state plan: \$24,273 per support unit (10.8%)

“Notwithstanding any law to the contrary, for the period July 1, 2026, through June 30, 2027, it is estimated that the appropriation for state funds to the Public Schools Educational Support Program’s Division of Operations as part of the Student Support Division will result in total **health benefits or insurance and health benefits-related funds of \$25,063.50 per support unit to be distributed to schools that are on the state’s health insurance plan, and funds of \$24,273.43 per support unit to be distributed for schools that are not on the state’s health insurance plan.** Before distribution, a school district’s or charter school’s enrollment in the state’s health insurance plan will be verified by the State Department of Education. If a school district’s or charter school’s enrollment status changes during the fiscal year, the State Department of Education will accordingly adjust the school district’s or charter school’s distribution amount per support unit.”



# State Budget Updates - Benefit Language

## Health Benefits

“Funds are to be used to offset the costs of health, vision, and dental benefits or insurance offered to school employees. If the distribution provided for health, vision, and dental benefits or insurance is **in excess of the individual school district’s or charter school’s actual costs, the excess funds may then be used at the school district’s or charter school’s discretion.** Further the State Department of Education shall work with the Legislative Services Office Budget and Policy Analysis Division and the Division of Financial Management to determine the information that the State Department of Education shall collect on school district’s and charter school’s health, vision, and dental benefits or insurance plan information and costs, including but not limited to **actual insurance premium costs, premium percentage increases, and health insurance revenues and expenditures from all fund sources.**”



# State Budget Updates - Enhancement Budget

- S 1444 for FY 27
- Governor's 3% holdback + an additional 2% reduction
  - Public Schools exempt
- Statutory adjustments like career ladder, transportation
- Discretionary funding
  - \$23,472 per support unit for onsite schools (no change from FY 26)
  - \$19,723 per support unit for virtual schools
- \$7.8 million federal fund spending authority
- **\$3 million** Virtual School Discretionary reduction



# State Budget Updates – Virtual School Language

- **Virtual school budget reduction**
  - For the period July 1, 2026, through June 30, 2027, the distribution factor for discretionary funds for **fully virtual schools shall be \$19,723** per support unit.
- **Virtual enrollment and attendance requirements**
  - “School districts and public charter schools not authorized as a public virtual school that provide instruction to students through an online platform for any class, excluding those offered through the Idaho Digital Learning Academy, **shall report** to the State Department of Education and the Office of the State Board of Education which classes are online-based and the number of students enrolled in and attendance of students for each online class. School districts and public charter schools that offer classes through an online option **must register those programs as virtual buildings** in the Idaho System for Education Excellence longitudinal data system and record the students in those buildings accordingly.”



# State Budget Updates - ELL

- **English language learners**
  - “For the period July 15, 2026, through June 30, 2027, only, of the moneys appropriated in Section 16 of Senate Bill No. 1362, if enacted by the Second Regular Session of the Sixty-eighth Idaho Legislature, and set to be distributed pursuant to Section 26 of Senate Bill No. 1362, if enacted by the Second Regular Session of the Sixty-eighth Idaho Legislature, **\$2,250,000 shall instead be transferred one time** from the Central Services Division to the Children's Programs Division by the State Department of Education and distributed pursuant to the requirements in Section 17 of Senate Bill No. 1362, if enacted by the Second Regular Session of the Sixty-eighth Idaho Legislature.”



# State Budget Updates –Transportation

- **FY 26**
  - \$7.5 million reduction will be restored per [H396](#) of 2025.
- **FY 27**
  - Notwithstanding Section 33-1006, Idaho Code, and any other law to the contrary, for the period July 1, 2026, through June 30, 2027, the total moneys paid to school districts and charter schools for eligible transportation costs **shall be reduced by \$7,500,000**. The State Department of Education shall adjust the distribution proportionately across all eligible schools.



# Digital Content & Curriculum: H599

- The \$1.6 million of Digital Content and Curriculum special distribution was set up in statute as first-come, first-serve. This amount was exhausted in seven minutes last year.
- H599 updates this funding to be funded competitive, needs-based criteria, established by the State Department of Education.
- Schools will receive information for needs-based criteria from SDE, with instructions on how to apply.



# State Budget Updates – SPED Data

- **Special education data**

- The State Department of Education shall compile and report aggregate information regarding special education expenditures and Medicaid reimbursements for local education agencies (LEAs) in Idaho. The report shall include, to the extent practicable under federal guidelines and using existing data sources, the total special education expenditures and revenues reported by LEAs, including state, local, and federal funds, and the total Medicaid reimbursements received by LEAs for special education services. To the extent practicable using existing data sources, the State Department of Education shall consult with the Legislative Services Office Budget and Policy Analysis Division on additional information to include in the report to best support legislative decision-making. The department shall submit the report to the Joint Finance-Appropriations Committee and the Legislative Services Office Budget and Policy Analysis Division no later than December 15, 2026.



# State Budget Updates - Department of Education Budget

- Includes carry forward language for unspent Millennium Fund and Career Ready Students funding
  - Funding remaining at the end of FY 26 will be available to use in FY 27
- Spending authority for School Bus Camera Fund
- Revised intent language
  - Removes administrators from being eligible for SMART literacy training program

# Bills Vol 1

- [H515](#) – Mandatory reporting to parents of both alleged victim and alleged perpetrator of bullying if a suspension occurs.
- [H531](#) – Allows additional Epinephrine delivery systems
- [H623](#) – Adds 60 second moment of silence for all grades
- [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
- [H934](#) – Clarifies eligibility for H93 payments, allows recipients to participate in non-academic activities at public schools.
- [H721](#) – Removes requirement that building plans be approved before advertising for bids & requires 30-day review period.

# Bills Vol 2

- [H940](#) – Removes custom sections, driver’s education, and K-5 courses from IDLA, and caps state funding at \$445 per course
- [S1438](#) – Cut \$13.5 million in funding from IDLA, does not allow for PESF withdrawals and will limit enrollment
- [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
- [H712](#) – Establishes a state seal of excellence for civics
- [H728](#) – Updates definitions to administrative, instructional, and other roles
- [H762](#) – Updates charter lottery for foster & military children
- [H785](#) – Allows disciplinary measures for inappropriate online behavior
- [H822](#)- requires parent notification for gender identity issues

# Bills Vol 3

- [H628](#) – modifies driver training restrictions for parents & IDLA
- [H795](#) – Adjusts appropriate content in libraries
- [H831](#) – changes how schools may be used as polling places
- [H832](#) – Alternative Authorizations for CTE Instructors
- [H846](#) – Clarifies who can be counted in enrollment with absences
- [H849](#) – Changes how CTE staff place on the career ladder from industry
- [H860](#) – Allows non-emergency first aid, updates blanket consent forms
- [H876](#) – Department of Education Maintenance Bill
- [H883](#) – Provides for “earned autonomy” for high performing schools
- [HR22](#) & [SR 114](#) – adopts administrative rules for the Department
- [S1225](#) – Updates PRR requirements on candidates for hiring
- [S1276](#) – Removes sunset of PERSI re-employment for school retirees
- [S1412](#) – Requires LEO investigation for abuse, abandonment, or neglect
- [S1448](#) - changes definitions of what materials are harmful to minors

# PD in 30: GRA Updates

Austin Kohout – Financial Specialist, Principal



Idaho Department  
of Education

# Updated GRA Manual





# So where is it?

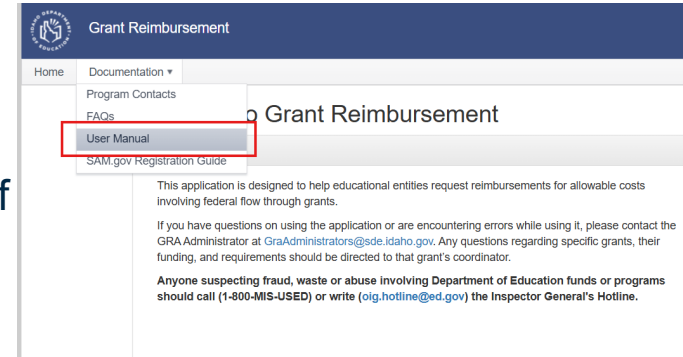
In the GRA Web application

- Look for the “Documentation” Tab at the top left of the screen
- Select the User Manual from the drop-down list

OR

On the IDE website

- Navigate to the Budget & Grant Fiscal page
- Open the “Downloadable Resources” accordion menu
- Select the “GRA User Manual” from the list of resources



# GRA Manual Contents

## Introduction, user setup, and navigation

- Setting up an organization
- How to log in
- Payment schedule

## GRA claim creation

- Create and Submit request
- GRA request report generation

## FAQ/ Troubleshooting guide

- SAM.gov registration

WEB APPLICATION USER GUIDE

## Grant Reimbursement Application (GRA)



IDAHO DEPARTMENT OF EDUCATION  
ACCOUNTING – SPECIAL EDUCATION – FEDERAL PROGRAMS – STUDENT ENGAGEMENT

650 W STATE STREET, 2ND FLOOR  
BOISE, IDAHO 83702  
208 332 6800 OFFICE / 711 TRS  
WWW.SDE.IDAHO.GOV

EFFECTIVE 7/1/2026



# GRA Manual Contents (cont.)

## Reimbursement Claim Requirements **New!**

- General Requirements **New!**
- Supporting Documentation Requirements **New!**
- Specific expense category requirements **New!**
  - **Salary and Benefits**
  - **Purchased Services**
  - **Supplies and Materials**
  - **Capital Objects**
  - **Indirect Costs**

# GRA Manual Contents (cont...)

## Special Considerations **New!**

- Purchases of Food
- Equitable Services
- Transferability
- Claims of Journal Entries
- Summer Accrual claims

## Generation of Supporting Documentation **New!**

- How to pull acceptable supporting documentation from:
  - Skyward Qmlativ
  - i2M
  - School ERP Pro/ Infinite Visions (IV)



# GRA general updates (pg. 12)

GRA Claims are now processed weekly.

- All GRA claims approved before Friday morning will be paid on Fridays.
- If your claim was submitted at 5pm on Thursday evening, it may not be reviewed and approved before Friday morning.

GRA Claims will be processed more quickly if they are less complex.

- If a GRA claim requires further review from a grant program coordinator, GRA reviewers will contact the requester to alert them of the delay.
- If a GRA claim is extremely large, complex, or difficult to decipher a GRA claim may not be approved in the same week it was submitted.
  - Best practice is to request reimbursements on a monthly basis to stay caught up and to reduce claim size.



# Highlights - General Requirements

(pg. 22)

Requirements of **ALL** GRA requests for ESEA or IDEA grant programs

- Expenses claimed for reimbursement must be
  - Allocable, Reasonable, Necessary
  - Aligned with the Period of Performance of the relevant grant
  - Aligned with the approved grant application
  - **All the above information must be transparently presented for reviewers.**

“These requirements may be met by a combination of the information provided in the Notes field and any supporting documentation provided. If any of the above requirements are not met, the request will be returned for clarification.”

# Highlights – Supporting Documentation

(pg. 24)

Any GRA requests for ESEA and IDEA grant funds must include a detailed expense ledger for the claimed items which contains all the following:

- LEA Name
- Expense dates for all items
- Accounting codes including Fund code for all expenses
- An expense description for all items
- The expense amount for all claimed items

Please do not include asset, liability, fund balance or revenue accounts in your claim documentation. This won't get your claim returned, but it may delay the approval of claims.

# Highlights – Specific Expense Categories

## (pg. 25)

Some expense categories require additional information in supporting documentation.

- For salary and benefit claims, backup documentation must be provided which demonstrates the job titles supported by grant funding
- For professional development events (including those that require overnight travel), the job titles of attendees and the name of the conference/ training must be included in the notes field or be included in the supporting documentation.
- For mileage reimbursements, the purpose of the reimbursement and the recipients of the reimbursement must be made clear.

# Highlights – Special Considerations for Food

(pg. 28)

There are four scenarios identified by USED in which food costs might be allowable

- Food costs at a Family Engagement event
- Food costs for a working lunch at a daylong meeting
- Light refreshments at a regular after-hours meeting
- Light snacks at a daylong meeting

[August 2024 FAQ from USED](#)



# Highlights – Special Considerations for Food (pg. 28) cont.

When making a request for reimbursement, the following information must be included in the notes field or the supporting documentation:

- The food items that were purchased.
- The event for which food was purposed.
- The purpose of the food cost.
- The program set aside used (if applicable).

Additionally, a dated meeting agenda and dated sign in sheet must be provided as supporting documentation.

Paint the reviewers a clear picture of what was purchased and why.

# Highlights – Special Considerations for Food (pg. 29)

If purchasing food for the purpose of a working lunch, a couple of things must be included in the agenda for the cost to be allowable.

1. The agenda must show that the meeting was at least 6 hours in length.
2. The content covered during the working lunch must be an integral to the purpose of the meeting.

All food costs for working lunches must be reasonable and necessary.

Snacks for a daylong meeting also must be associated with the 6-hour agenda, but there is no other specific requirement that appears in the agenda.

# GRA request standards become effective July 1<sup>st</sup>, 2026

# Excessive Carryover Testing in the CFSGA

Austin Kohout – Financial Specialist, Principal

# What is carryover?

“Carryover” is the amount of funding that may be obligated after the initial 15 months of funding availability. ESEA grants are generally available for 27 months in total, so Carryover funds are usable during the final 12 months of the period of availability. July 1<sup>st</sup> on the year funding is awarded through September 30<sup>th</sup> of the following year is the period initial period of availability.

Many programs (especially Title I Part A) have a limit on how much of an award may remain available in the final 12 months of availability.

If an LEA has greater carryover than is allowed, the LEA must either request an excessive carryover waiver or accept a proportional fiscal penalty in their current year allocation.



# Carryover enforcement

If an LEA has greater carryover than is allowed, the LEA must either request a waiver or accept a proportional fiscal penalty in their current year allocation.

The fiscal penalty, if incurred, is equal to the LEA's unobligated grant balance less the amount of allowable carryover.

If your maximum carryover amount is \$20,000 and your unobligated prior year grant balance on 9/30 is \$25,000, then your current year allocation would be reduced by \$5,000.

The amount of this reduction would be allocated out to all other LEAs.

This enforcement action is only mandated in Title I-A, all other ESEA programs may receive carryover waivers as often as needed.



# Excessive Carryover Testing

For the purpose of testing carryover, the LEA's Grant Reimbursement Application is sampled for available grant balances on 9/30 for grants associated with the CFSGA.

Before 9/30 GRA balances will show as \$0. No action is needed on the Excessive Carryover Testing tab until October when final allocations are loaded

Your GRA balance on 9/30 is compared to the maximum allowable carryover in that program. Any amount greater than the allowable carryover limit will require a waiver request.

This serves as a **preliminary screener for LEAs clearly in compliance with carryover restrictions.**



# Title I-A Excessive Carryover Testing

Title I-A is the only CFSGA grant program with a carryover limit established in federal statute, meaning that the **IDE has a limited ability to grant excessive carryover waivers.** It also means that additional precision is warranted above and beyond the standard used for other CFSGA programs.

These standards are outlined in Section 1127 of the ESEA of 1965

Excessive Carryover waivers may only be granted for Title I-A programs once in a three-year period\*. This means that if an LEA has excessive carryover a second time during that three-year period, then the IDE **must\*** carry out enforcement action and reduce the LEA's current year allocation

# Title I-A Carryover appeals

The GRA Balance as of 9/30 inevitably will exclude some of the LEA's obligations as of 9/30, given that September payroll may not be claimed for reimbursement until October.

If the LEA's GRA balance is greater than the allowable carryover maximum, the LEA will have the opportunity to appeal the GRA balance by stating the value of obligations as of 9/30 that have not been claimed for reimbursement before 9/30.

Even if the value of unreimbursed expenses is not sufficient to cover the amount of excessive carryover, it is worth completing the appeals process just to minimize the allocation penalty if the LEA does not have an Excessive Carryover Waiver available to them.



# So what?

If more than 85% of your prior year's Title I-A allocation is claimed before October 1st, excessive carryover testing will never cross your mind.

To that end, closing out your prior year's Title I-A revenue receivables before October 1st by catching up on GRA claims will make the CFSGA easier.

If less than 85% of your prior year's allocation has been drawn down on October 1, the IDE will begin working with you to evaluate the value of unreimbursed expenses that took place before 10/1.

If the GRA balance on 10/1 less any unreimbursed expenses is still in excess of 15% of the prior year allocation, then the LEA is determined to have Excessive Carryover

# Best practices

## **Give yourself a little breathing room**

- Plan at least 85% of your current year allocation (plus any prior year carryover) to be spent down in the same fiscal year that funds are allocated.
- Any remaining grant balance (~15%) serves as funding available for drawdown in the first few months of the year.
- Keep the cash flowing while you work on getting your CFSGA approved for the current year.
- Even in a scenario where staffing challenges or procurement challenges can mean you aren't able to spend the amount of grant funding you were planning on, you have three extra months of buffer to spend down your grant balance.



# Thank you!

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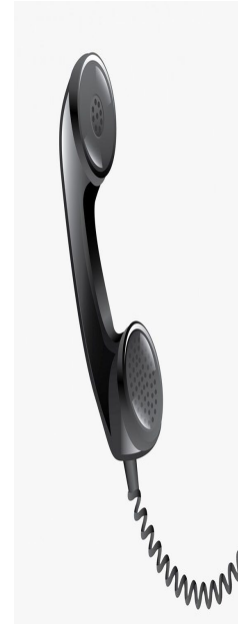
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Idaho Department  
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# Thanks!

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!**



**Idaho Department  
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