



Idaho Department  
of Education

# Grants Communities of Practice

Leading with courage, strategy, and  
confidence!



# Agenda May 2026

- Congratulations, Celebrations, and Shout-Outs
- Recapping April's GRA Updates
- 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: GASB 103
- PD in 30: Child Nutrition Ramp Up for School Year



# Celebrations & Shout-Outs

- Dawna May is the Idaho School Nutrition Association Kitchen Manager of the Year!
- Kohara Nomura, of Moscow Middle School for her winning essay in the Jefferspud Writing Contest, organized by the America250!
- Congratulations to LEAs that passed levies to support public schools in Idaho!



# Recapping GRA Updates

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



# So where is it?

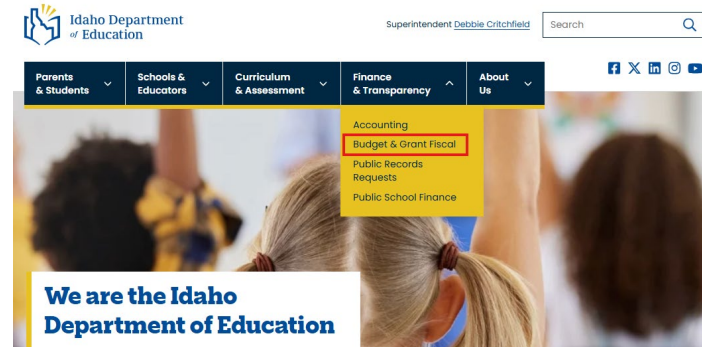
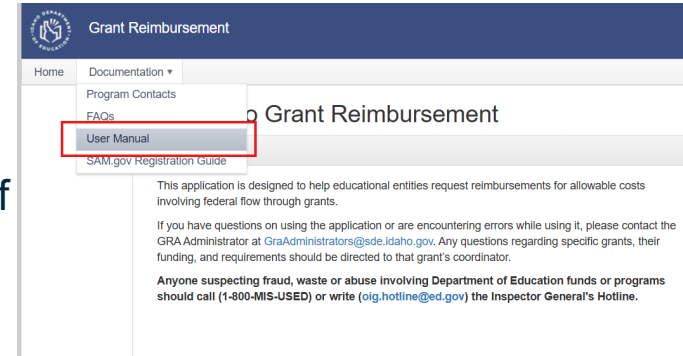
In the GRA Web application

- 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 Updates

## Weekly reimbursements

### GRA Manual Content Changes: Reimbursement Claim Requirements

- General Requirements **Allocable, Reasonable, Necessary**
  - **Aligned with the Period of Performance of the relevant grant**
  - **Aligned with the approved grant application**
- Supporting Documentation Requirements
  - **Please no asset, liability, fund balance, or revenue accounts**
- Specific expense category requirements
  - **Salary and Benefits (include job titles)**
  - **Purchased Services**
  - **Supplies and Materials**
  - **Capital Objects**
  - **Indirect Costs**

# GRA Manual Contents (cont...)

## Special Considerations **New!**

- Purchases of Food
  - 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
- 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)



# Excessive Carryover Testing

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

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 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.

# Excessive Carryover Testing tab location

## Links

- Home
- SDE Contacts
- Public Reports
- Guidance, Instructions and Program Descriptions

## 2026-2027

- Change Year
- Prior year (new window)

## BLACKFOOT DISTRICT (055)

Status: Not Submitted

- Equitable Services
- Fiscal Self Assessment
- Title I-A Improving Basic Programs
- Consolidated Schoolwide Budgets
- Title I-C Education of Migratory Children
- Title II-A Supporting Effective Instruction
- English Learner Program and Title III-A English Language Acquisition
- Title III-A Immigrant Education Program
- Title IV-A Student Support and Academic Enrichment
- Title V-A Funding Transferability
- Title V-B Rural Education Program

General Information & Program Purpose	Activities	Program Description	Excessive Carryover Testing	Budget	Certification	Supporting Documents	Program Approval
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Title II-A Supporting Effective Instruction for fiscal 2026-2027

## BLACKFOOT DISTRICT (055)

Print Preview Save

Title II-A 2025-2026 Allocation unobligated as of 9/30/2026

### Introduction

LEAs and SEAs must obligate funds during the 27 months extending from July 1 of the fiscal year for which the funds were appropriated through September 30 of the second succeeding fiscal year. This maximum period includes a 15-month period of initial availability plus a 12-month period for carryover (section 421(b) of the General Education Provisions Act (GEPA)). No more than 25 % of an LEA's Title II-A allocated funds may be carried over to the next year.

### Obligations

The LEA's carryover amount from the initial 15 month period of availability into the 12 month carryover period is defined by the amount obligated at the end of the 15th month. Obligations are defined in 34 CFR 76.707 and are generally defined as the point in time at which the LEA has a firm legal obligation to pay for goods or services and to receive those same goods or services. If a an obligation is entered into on or after October 1st of the second year of funding availability, that obligation is not removed from the remaining grant allocation balance for the purpose of determining carryover.

### GRA Balance

For the purposes of collecting a concrete and uniform data point to monitor and enforce carryover limits, the LEA's remaining GRA balance as of 9/30/2026 is sampled and input into this application. The amount sampled from the GRA will not include any amount associated with an unpaid GRA request. For this reason, for a GRA claim to be excluded from the GRA balance populated into this application it must have been approved before the Friday preceding 9/30.

Excess Carryover Calculator	
District's 2025-2026 net allocation (includes Title V-A transfers, does not include re-allocated funds or carryover)	\$140,404
Maximum amount district may carry over into next fiscal year (limited to 25 % of above 2025-2026 net allocation)	\$35,101
GRA Balance as of 9/30/2026. This amount must be obligated between October 1, 2026 and September 30, 2027 and requested from the GRA (Liquidated) before December 29th, 2027. GRA Balance will show as \$0 until this number is populated by the IDE during the Final Allocations process in October.	\$0
Excess Carryover Calculator	
"Yes" - carryover exceeds allowable 25 %	No
"No" - carryover does not exceed allowable 25 %	

# Excessive Carryover Request

<b>Excess Carryover Calculator</b>	
District's 2025-2026 net allocation (includes Title V-A transfers, does not include re-allocated funds or carryover)	\$15,000
Maximum amount district may carry over into next fiscal year (limited to 25 % of above 2025-2026 net allocation)	\$3,750
GRA Balance as of 9/30/2026. This amount must be obligated between October 1, 2026 and September 30, 2027 and requested from the GRA (Liquidated) before December 29th, 2027. GRA Balance will show as \$0 until this number is populated by the IDE during the Final Allocations process in October.	\$6,000
Excess Carryover Calculator "Yes" - carryover exceeds allowable 25 % "No" - carryover does not exceed allowable 25 %	Yes
<b>Excess Carryover Amount</b> Amount unobligated as of 9/30/2026. Please complete the Excessive Carryover Waiver Request below.	\$2,250

Excessive Carryover Waiver Request

The LEA is requesting an excessive carryover waiver. By requesting this waiver, the LEA provides assurance that it has a plan for expending excess carryover funds during the 2026-2027 year and acknowledges that if the waiver is approved, the LEA is responsible for ensuring that funds are expended.

Please explain the reason for the request:

Excessive Carryover Waiver Approved

Excessive Carryover Waiver Denied



# 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 waivers may only be granted for Title I-A programs once in a three-year period

# 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.



# Title I-A Carryover Appeals Process

## Excess Carryover Calculator

District's 2025-2026 net allocation (includes Title V-A transfers, does not include re-allocated funds or carryover)	\$292,700
Maximum amount district may carry over into next fiscal year (limited to 15 % of above 2025-2026 net allocation)	\$43,905
GRA Balance as of 9/30/2026. This amount must be obligated between October 1, 2026 and September 30, 2027 and requested from the GRA (Liquidated) before December 29th, 2027. GRA Balance will show as \$0 until this number is populated by the IDE during the Final Allocations process in October.	\$45,710
Total obligated but unreimbursed expenses as of 9/30/2026. This number does not include any claims paid in the GRA prior to 9/30/2026. <b>Required: upload documentation on the Supporting Documents tab to support the number entered.</b>	\$7,200
Excess Carryover Calculator	No
"Yes" - carryover exceeds allowable 15 %	
"No" - carryover does not exceed allowable 15 %	

General Information & Program Purpose
Allocation & Set Asides
Allocation to Schools
Excessive Carryover Testing
Title I-A Budget
Action Plan
Homeless Education
Certification
Supporting Documents
Program Approval

### Title I-A Improving Basic Programs for fiscal 2026-2027

Best viewed in 1280 X 1024 resolution.

**Files**  
Upload files that support Title I-A programs in your district

Upload Files

Warning! Be sure data on all other tabs has been saved before adding files.

Select File:  No file chosen

Note: maximum file size is 100MB

Files Uploaded

No files have been uploaded.

**Unreimbursed Expenses**  
Please upload GL detail for your total obligated but unreimbursed expenses from the Excessive Carryover Testing tab OR a list of the GRA Request Numbers for unreimbursed GRA claims.

Upload Files

Warning! Be sure data on all other tabs has been saved before adding files.

Select File:  No file chosen

Note: maximum file size is 100MB

Files Uploaded

No files have been uploaded.

# 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.

# What's on Your Radar?



# Data Acquisition Calendar May 2026

DUE DATE	TITLE	APPLIES TO	REQUIRED BY	DETAIL	DEPARTMENT	CONTACT 1	CONTACT 2
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



# Data Acquisition Calendar June 2026

DUE DATE	TITLE	APPLIES TO	REQUIRED BY	DETAIL	DEPARTMENT	CONTACT 1	CONTACT 2
06/01/26	Charter School Advance Payment Request		State Law IC 33-5208	Advance payment request for first year charter schools and charter schools serving more grades or at least 10% more classes than the previous year.	Public School Finance	Julie Oberle (208) 332-6843 Director	
06/01/26	Form 6 and Virtual FTE Forms	Districts Only	State Law IC 33-1004	Final day for school districts with funding being "left on the table" due to "use it or lose it" to submit a Form 6 or Virtual FTE Report to potentially regain this funding as part of the July 15th Payment	Public School Finance	Alexandra McCann (208) 332-6845 Staffing Data	
06/01/26	Form 10s for July 15th Payment	Districts & Charters	State Law IC 33-1004B	Final day to submit Form 10s to ensure they are included in the July 15th payment.	Public School Finance	Alexandra McCann (208) 332-6845 Staffing Data Specialist	Ashley Pietras (208) 332-6840 Financial Specialist
06/01/26	Charter School Advance Payment Request	Charters Only	State Law IC 33-1006, 33-5208	Request for advance transportation funding.	Student Transportation	Zane Cliver (208) 332-6832 Financial Specialist	
06/01/26	Summary of Supplemental Levy Revenues	Districts Only	State Law IC 33-802C	The school district board of trustees must annually publish a summary of levy revenues and the items for which such revenues were used, alongside a copy of the disclosure included on the ballot. Please note this must be published before your regular July	School Finance	Julie Oberle (208) 332-6843 Director	
06/10/26	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 July Foundation payment.	Public School Finance	Ashley Pietras (208)332-6840 Financial Specialist	
06/15/26	Preliminary Application and Budgets IDEA Part B and Preschool Funds	Districts & Charters	Federal Regulations 34 CFR 300.200-204	Required for eligibility for IDEA Part B and Preschool funds.	Special Education	Debi Smith (208) 332-6915 Special Populations Coordinator	
06/15/26	2025-2026 Court-Ordered Tuition Equivalency Report	Districts & Charters	State Law IC 33-1002B	Report of students placed by Idaho court-order into a licensed home or facility. Information will be emailed to business managers in mid May.	Public School Finance	Andrew Konopacky (208) 332-6846 Financial Specialist, Sr.	
06/18/26	2025-2026 Continuous Improvement Plans and Training Reimbursement Request	Districts & Charters	State Law IC 33-320	Reimbursement for qualified training related to continuous improvement plans and training. Reimbursement form will be emailed to business managers in early July.	Public School Finance	Andrew Konopacky (208) 332-6846 Financial Specialist, Sr.	Ashley Pietras (208)332-3829 Financial Specialist



# Data Acquisition Calendar June pt. 2

DUE DATE	TITLE	APPLIES TO	REQUIRED BY	DETAIL	DEPARTMENT	CONTACT 1	CONTACT 2
06/19/26	ISEE Coding for McKinney-Vento Students for data collection period SY Start Date - End Date	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	
06/19/26	ISEE Data Submission & Corrections Deadline - End of Year 2026 & July 15th Foundation Payment	Districts & Charters	State Law IC 33-1002 & IC 33-1004D	Submission for data collecting period SY26 Start Date - SY26 End Date. Data used for both funding and statistical purposes. Attendance, Enrollment, & Staffing Data Correction deadline. Final day to upload and request staffing corrections be made in order to be included in the July 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
06/20/26	Indicator 11 - 60-day Timeline - End of Year Data Collection	Districts & Charters	Federal Regulations 34 CFR 300.111	Submitted through June End of Year ISEE upload. Reports students ages 3 through 21 for whom parental consent was obtained for an initial eligibility determination for special education and related services and were evaluated between July 1 and June 30 of the current school year. Was the eligibility determined within 60 days of receipt of parent consent? If late, how many days late and what was the reason for the delay? Data is available for review on the SPED Data Application under the Child Find tool. To access the SPED Data Application, select Resource Center on the Special Education homepage. Collected through the ISEE Special Education Students file.	Special Education		
06/20/26	Disciplinary Action - End of Year Data Collection	Districts & Charters	Federal Regulations 20 U.S.C. 1416(a)(3)(A), 1412(a)(22), 34 CFR 300.170	Submitted through June End of Year ISEE upload. Discipline: Reports suspension incidents for students with disabilities that occurred between July 1 and Jun 30 of the current school year. Reports the number of expulsions of students with and without disabilities and whether they received services during the expulsion. Every school building must file the report even if they had no suspensions. Collected through the ISEE Disciplinary Action File	Special Education		
06/20/26	Indicator 12 - Early Childhood Transition - End of Year Data Collection	Districts & Charters	Federal Regulations 20 U.S.C. 1416(a)(3)(A), 1412(a)(22), 34 CFR 300.170	Submitted through June End of Year ISEE upload. Early Childhood Transition: Reports students who received services from the Idaho Infant Toddler Program, were referred as potentially eligible, and had an initial eligibility determination between July 1 and June 30 of the current school year.	Special Education		



# Data Acquisition Calendar June pt. 3

DUE DATE	TITLE	APPLIES TO	REQUIRED BY	DETAIL	DEPARTMENT	CONTACT 1
06/20/26	Program Exit - End of Year Data Collection	Districts & Charters	Federal Regulations 34 CFR 300.157	Submitted through June End of Year ISEE upload. Exit: Reports students ages 14-21 who exited the special education program or moved out of the district. Collected through the June ISEE Special Education Students File.	Special Education	
06/30/26	Camp Special Milk Renewal	Districts & Charters	Federal Regulations 7 CFR 215	The camp milk agreement is renewed yearly. Milk served to children at camps can be reimbursed. Submitted in MyIdahoCNP.	Child Nutrition	Melissa Cook (208) 332-6830 Financial Specialist
06/30/26	School Building Demographics Building Additions, Reconfigurations, Deletions	Districts & Charters	State Law IC 33-119	All NEW school districts building additions, grade reconfigurations, address changes, closures etc. related to the upcoming school year ( <a href="http://www.sde.idaho.gov/finance/index.html">http://www.sde.idaho.gov/finance/index.html</a> ).	Public School Finance	Ashley Pietras (208)332-6840 Financial Specialist
06/30/26	Final McKinney-Vento/Homeless Data Verified	Districts & Charters	Federal Law 42 USC Chapter 119 Sec. 11432 (f)(3)	Verify that annual cumulative McKinney-Vento/Homeless data submitted via ISEE matches McKinney-Vento liaison of students identified/served by district.	Federal Programs	Emily Kesler (208) 332-6904 Title D & IX-A Coordinator
06/30/26	Career Ladder Data System (CLDS)	Districts & Charters	State Law IC 33-1001, 33-1004B, 33-1004D, and 33-1201A	The collection of evaluation data is required for compliance with Idaho Code §33-1001, §33-1004B, §33-1004D, and §33-1201(A).	Federal Programs	Carol Roessler (208) 332-6889 Title II-A/Educator Effectiveness & V-B Rural Education, Coordinator
06/30/26	English Learners Assurances and Certification Form	Districts & Charters	Civil No: 79-1068 Consent Decree	Requirements that districts certify with the state whether they have English Learners enrolled or not. This is completed in the Consolidated State and Federal Grant Application (CFSGA).	Federal Programs	Maria Puga (208) 332-6905 ELP/Title III Coordinator
06/30/26	Consolidated Federal and State Grant Application	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 and Title V-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 Specialist
06/30/26	Title III/English Learners Data Collection	Districts & Charters	Federal Law PL 107-110	Data collection on English Learners for federal reporting.	Federal Programs	Maria Puga (208) 332-6905 ELP/Title III Coordinator



# Data Acquisition Calendar June pt. 4

DUE DATE	TITLE	APPLIES TO	REQUIRED BY	DETAIL	DEPARTMENT	CONTACT 1
06/30/26	Equitable Service Intent to Participate and Consultation Documentation	Districts Only	Federal Law ESSA	Required of districts with non-profit private schools in their boundaries and students living in their boundaries attending non-profit private schools in another district.	Federal Programs	Lisa English (208) 332-6911 Pandemic Relief Funds Coordinator, Equitable Services Ombudsman
06/30/26	Early Childhood Outcomes	Districts & Charters	Federal Regulations 20 U.S.C. 1416(a)(3)(A), 1412(a)(22), 34 CFR 300.170	Districts with an Early Childhood program must submit entry and exit data in the Early Childhood Outcomes Data Collection System - which is part of the SPED Data Application - for all students who have participated in an early childhood program for six months or more, are exiting special education and related services, and or will be kindergarten eligible for the next school year. To access the SPED Data Application, navigate to the Resource Center on the Special Education homepage ( <a href="https://www.sde.idaho.gov/sped/resource-center.html">https://www.sde.idaho.gov/sped/resource-center.html</a> ).	Special Education	Shannon Dunstan (208) 332-6908 Early Childhood Coordinator
06/30/26	Correction of Noncompliance	Districts & Charters	34 CFR Sec. 300.149, 34 CFR Sec. 300.600-602	Last date to submit improvement activities, assurances, and documentation of correction of noncompliance to the CTT .	Special Education	
06/30/26	Correction of Noncompliance Indicator 11 (60-day Timeline) Indicator 12 (Early Childhood Transition)	Districts & Charters	Federal Regulations 34 CFR 300.111	Last date to submit all outstanding activities and assurances around Indicator 11 (60-day Timeline) and Indicator 12 (Early Childhood Transition) must be completed and validated by the Department.	Special Education	

# Housekeeping

# Upcoming Education Opportunities

- SMART Literacy Program Applications Open **more info** [here](#).
- Idaho Forest Products Commission Tree Talkers visits to Adams, Benewah, Bonner, Clearwater, Kootenai, Latah, Shoshone, Valley, and Washington counties **more info** [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 Boise **May 29<sup>th</sup>** and virtually on **June 12<sup>th</sup>**. Register [here](#).
- IATLC Dual Language Immersion Summer Institute **June 4-5<sup>th</sup>** at **Rigby High School**. Register [here](#).
- Danielson Framework Virtual Trainings [June 16-18<sup>th</sup>](#), [22-23<sup>rd</sup>](#), and [24-25<sup>th</sup>](#).
- Teach the Tech Digital Learning Summit at Boise State University **June 16-17<sup>th</sup>**. Register [here](#).

# Upcoming PD Opportunities June-July

- Idaho Principals Network Spring in person meeting **June 17-18<sup>th</sup> in Boise**. Register [here](#).
- Secondary Literacy and Dyslexia Summit **June 13<sup>th</sup>** in Boise. Register [here](#).
- Connect Summer Conference with IDCTE **July 13<sup>th</sup>** in Boise. Register [here](#).
- Student Transportation Train the Trainer Conference **July 20-22<sup>nd</sup>** Register [here](#).

# ESEA/ Federal Programs Updates

Austin Kohout  
Financial Specialist, Principal

# 2026-2027 CFSGA is live!

Thanks for joining us for the CFSGA Workshop Tour!

CFSGAs must be submitted at least once on or before  
July 1<sup>st</sup> of 2026 to begin obligating 26-27 funding on  
July 1st

# Help with your CFSGA is available!

## Feel free to contact us!



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**Lisa English**  
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**Austin Kohout**  
Fiscal Policy & Accountability  
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Administrative Assistant  
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Program Specialist, E/Migrant/MV  
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vpantoja@sde.idaho.gov

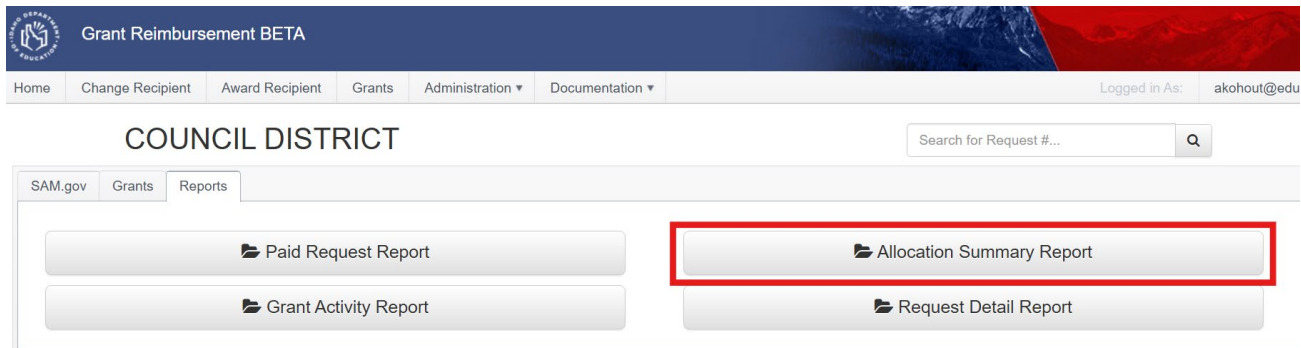


**Alejandra Castaneda**  
Federal Programs  
Program Specialist, Title I-A  
(208) 332-6875  
acastaneda@sde.idaho.gov

# Don't forget to draw down expiring funds

Many LEAs have funds remaining that will disappear from the GRA this fall.

Check the Allocation Summary report in the GRA to see if your LEA has any funds expiring



Grant Reimbursement BETA

Home Change Recipient Award Recipient Grants Administration Documentation Logged in As: akohout@edu

COUNCIL DISTRICT

Search for Request #...

SAM.gov Grants Reports

Paid Request Report

Allocation Summary Report

Grant Activity Report

Request Detail Report

# Special Education Updates

Lisa Pofelski-Rosa  
Director of Fiscal Policy & Accountability

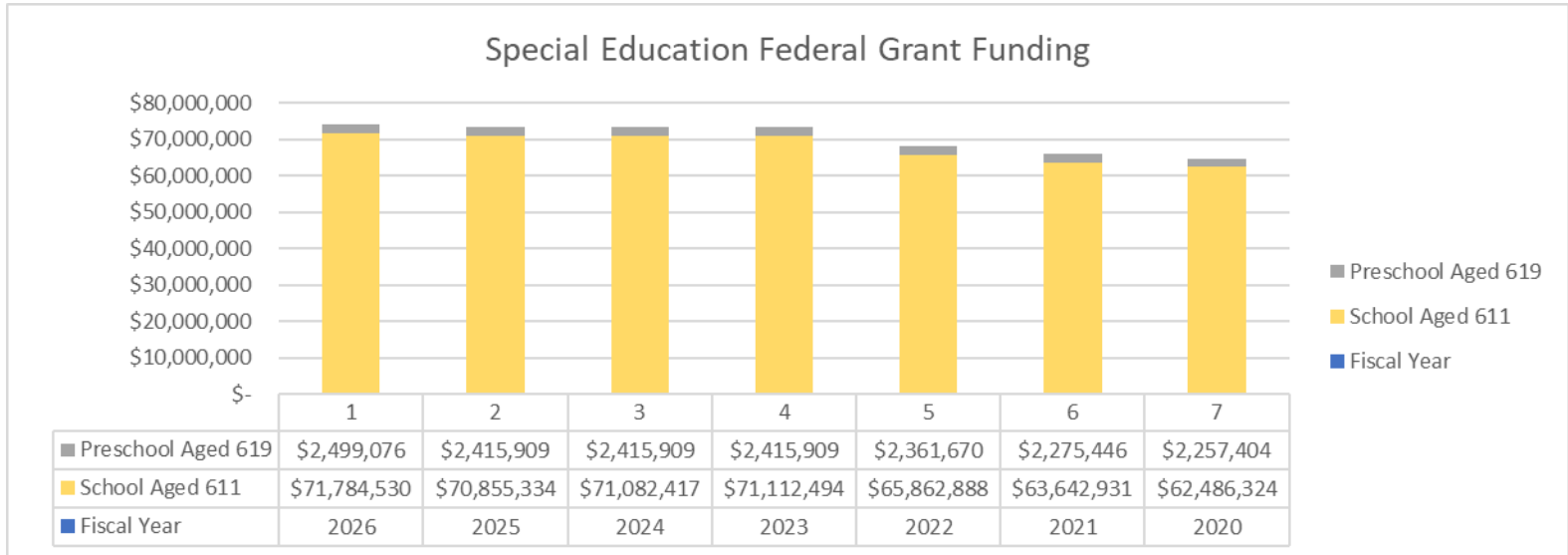
# Annual Federal IDEA Part B Application for Funding for Idaho

- Each year, the Idaho Department of Education applies for federal funding to support students with disabilities in Idaho.
- Approximately 90% of the funding is given in subgrants to Local Education Agencies.
- 10% of the funding is managed by the Department to fund SESTA, the Idaho Training Clearinghouse, and partner agencies such as IESDB, IDJC and IDOC.
- Each year, we request input from stakeholders and partners.
- The annual SEA application is due on May 20, 2026.

# IDEA Part B State Allocations

## Idaho Federal Grant Allocations for Federal Fiscal Year 2026:

- \$71,784,530 IDEA Part B 611 funding, a 1.3% increase over last year’s funding.
- \$2,499,076 Preschool IDEA Part B 619 funding, a 3.4% increase



# IDEA Part B LEA Allocations & Application for Funding

- LEA Allocations were sent out 5/20/26.
- IDEA enrollment data shift to non-fractionalized method.
- The IDEA Part B Application will open 5/21/26 - see announcement email.
- LEAs main distribution factors are based 85% on total student enrollment, 15% on low-income counts, and a small base allocation.
- With seven new charters and IHLA splitting off, many LEAs saw changes to their base allocations.

# Private School Proportionate Share Reminders

- If you have Private Schools in your LEA boundaries, don't forget to update your 'meaningful consultation' dates.
- LEAs enter their child count and the Private School students that may be eligible to determine Proportionate Share of funding for Equitable Services (Service Plans).
- The IDEA Part B Application enrollment you enter for the Private Schools is used each year for the following year's enrollment counts.
- GRA Grant Allocations for Private School Proportionate Share (PSPS) is separated out for better tracking.
- Make a plan between Business Office and Special Ed Program Director to monitor the activities to ensure students receive services.

# 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 (this will be Section I in the FY26-27 Application).
- Close out this year's MOE expenditures 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
General Fund Expenditures for FY ended 6/30/2025						
<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>						<b>\$520,974</b>
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
						\$0
<b>Adjusted Total</b>						<b>\$537,367</b>
Child Count 11/1/2024						139
<b>Average Per Pupil Expenditure FY 2025</b>						<b>\$3,865</b>
Exception Amount (from Expenditure Exception worksheet)						\$0
Adjusted Total Threshold = \$537,343 Per Pupil Amount Threshold = \$3,896						<b>Total (including exception) Total PPE (including exception)</b> \$537,367 \$3,865
Adjustment to Local Fiscal Efforts 2024-2025 Allocation: \$169,154 2023-2024 Allocation: \$176,223 Allocation Increase: (\$7,069) No Allocation Increase. Not eligible for Adjustment to Local Fiscal Efforts						\$0

# 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?

Join our workgroup: [High Needs Fund Development & Testing](#)



# ED announces \$144 million IDEA funding increase

On May 13, Secretary McMahon announced a \$144 million investment for students with disabilities, distributed across IDEA Part B and Part C programs. ED also released guidance implementing FY2026 appropriations language that, for the first time, allows states to elect to use Part C funds for child find, public awareness, and referral activities for expectant parents of infants with disabilities.

This is an optional expansion that does not create new program requirements.

# Hot Topics, News, and Legislation

Rob Sepich,  
Budget Director



# Federal Deadline Extended for Accessibility Requirements

The DOJ [Interim Final Rule](#) extended the Americans with Disabilities Act requirements for internet documents.

Deadline for compliance updated to **April 26, 2027** for all State and local government entities with a total population > 50,000 and **April 26, 2028**, for those with a total population < 50,000

All documents on your **websites and mobile apps** must meet Web Content Accessibility Guidelines ([WCAG](#)) [Version 2.1, Level AA](#)



# Exemptions of Accessibility Requirements

WCAG Version 2.1, Level AA allows exemptions when:

- Archived web content that meets the following:
  - Created before compliance date (April 27 or 28) or reproduces physical documents,
  - Content kept only for reference, research, recordkeeping,
  - Stored in a special area for archived content,
  - Has not been changed since archiving
- Preexisting conventional electronic documents
  - Word processing, presentation, pdf, or spreadsheet,
  - Were available on website before date of compliance



# Exemptions of Accessibility Requirements Pt. 2

WCAG Version 2.1, Level AA allows exemptions when:

- Content posted by a third party who the municipality has no control over
  - Public participation or comments
- Individualized documents that are password protected documents
  - Are word processing, presentation, pdf, or spreadsheet files,
  - Are about a specific person, property, or account,
  - Are password protected or otherwise secured
- Preexisting social media posts


# Federal Education FFY2027 Grants/Budgets Update


- The White House on April 3, 2026, released President Donald Trump's fiscal year (FY) 2027 budget proposal for the next federal fiscal year that begins on October 1, 2026.
- The request calls for \$76.5 billion in discretionary spending authority for the ED.
- [Link to FY2027 Budget Summary](#)
- The president's budget request is only a suggestion for Congress, which ultimately approves the final funding numbers for the government.

# Listening Sessions to Modernize the Idaho Public Schools K12 Funding Formula

 Event by Idaho Department of Education

 Idaho State Capitol





 Duration: 2 hr





 Public · Anyone on or off Facebook





Bring your ideas and/or concerns regarding how the state financially supports Idaho public schools.

ALL Idahoans—teachers, K–12 students, families, stakeholders, and interested citizens—are invited to join these listening sessions.

## DATES + LOCATIONS

 Thursday, June 4, 2026  
 6:00–8:00 PM (Mountain Time)  
 Lincoln Auditorium, State Capitol  
 Boise

 Thursday, June 11, 2026  
 6:00–8:00 PM (Mountain Time)  
 Main Boardroom, College of Eastern Idaho  
 Idaho Falls

 Thursday, June 18, 2026  
 6:00–8:00 PM (Pacific Time)  
 Midtown Meeting Center, Coeur d'Alene Public School District  
 Coeur d'Alene

# Heads Up!: GASB 103

Rob Sepich – Budget Director

# Updates to your Financial Reporting Model

GASB 103 is effective for fiscal years ending on June 30, 2026, or later.

- Updates Management's Discussion and Analysis (MD&A) from 8 to 5 sections:
  - Overview of Financial Statements
    - Should include why balances changed, not just by how much
  - Financial Summary
  - Detailed Analyses – *explain policy changes & major fund analysis*
  - Significant Capital Asset and Long-Term Financial Activity – *include intangible assets*
  - Currently Known Facts, Decisions, or Conditions – *not projections but events*
- Separate each major component unit separately on statement of net position and statement of activities if readability is not reduced.
- Unusual or infrequent items
  - Required to show inflows & outflows related to unusual or infrequent item.

# Updates to your Financial Reporting Model Pt. 2

- Presentation of the Proprietary Fund Statement of Revenues, Expenses, and Change in Fund Net Position should distinguish between operating and nonoperating revenues and expenses.
  - Nonoperating:
    - Subsidies received and provided
    - Contributions to permanent and term endowments
    - Revenues and expenses related to financing
    - Resources from the disposal of capital assets & inventory
    - Investment income and expenses.
  - Requires a subtotal for operating income (loss)
- Requires budget to actuals comparisons
  - Variance between original and final budgets
  - Variance between final budget and actuals.

# Child Nutrition Programs Fine Authority

Cassandra Thompson– NSLP Coordinator



# Child Nutrition Programs Fine Authority

**Child Nutrition Program Integrity Final Rule** designed to strengthen administrative oversight and operations performance of the NSLP, ASSP, SBP, and SMP.

7 CFR 210.10

The State Agency may establish a fine if the SFA has...

- Disregarded a Program requirement of which the school food authority or school has been informed; or
- Failed to correct repeated violations of Program requirements

# Fine Authority

7 CFR 210.26 (b) (3)

Funds used to pay fines established under this paragraph must be derived from non-Federal sources. These may be based on program reimbursement earned by the school **OR** entire district **for a fiscal year**

- ✓ First fine, 1% of the amount of meal reimbursement earned for the fiscal year;
- ✓ Second fine, 5% of the amount of meal reimbursement earned for the fiscal year; and
- ✓ Third or subsequent fine, 10% of the amount of meal reimbursement earned for the fiscal year

# What this covers

- ✓ Repeat Meal pattern violations
- ✓ Significant repeat counting and claiming errors
- ✓ Repeat Wellness Policy violations
  - Not having a LWP that meets all requirements
  - Not completing the LWP triennial assessment
- ✓ Smart Snack (food sales on campus or vending machines)
  - A la carte, culinary arts, fundraiser, school store, and vending sales of non-compliant foods and/or beverages
  - No assessment or documentation of compliance for foods or beverages for Smart Snack/Nutrient standards
  - No tracking of exemption/non-exempt fundraisers

# Calculation of fine

- ✓ Based on the program (NSLP, ASSP, SBP)
- ✓ If multiple programs, multiple fines
- ✓ Additional fines may apply based on a follow-up visit from an AR or other situations
- ✓ The fine may be appealed
- ✓ Failure to pay fine may be grounds for suspension/termination
  - Money received from fine must go to the US Treasury

# Calculation of fine

## Monthly Reimbursement Summary Information

Claim Date	Program	Rev #	Breakfast	Lunch	Milk	Reduced Price Breakfast	Total
<a href="#">Aug 2024</a>	NSLP	0	\$188.61	\$1,424.88	\$0.00	\$0.00	\$1,613.49
<a href="#">Sep 2024</a>	NSLP	0	\$589.92	\$4,235.17	\$0.00	\$0.00	\$4,825.09
<a href="#">Oct 2024</a>	NSLP	0	\$771.59	\$5,184.28	\$0.00	\$0.00	\$5,955.87
<a href="#">Nov 2024</a>	NSLP	0	\$736.80	\$3,572.42	\$0.00	\$0.00	\$4,309.22
<a href="#">Dec 2024</a>	NSLP	0	\$673.37	\$3,523.31	\$0.00	\$0.00	\$4,196.68
<a href="#">Jan 2025</a>	NSLP	0	\$1,172.49	\$4,313.63	\$0.00	\$0.00	\$5,486.12
<a href="#">Feb 2025</a>	NSLP	0	\$782.84	\$2,916.30	\$0.00	\$0.00	\$3,699.14
<a href="#">Mar 2025</a>	NSLP	0	\$798.85	\$3,069.55	\$0.00	\$0.00	\$3,868.40
<a href="#">Apr 2025</a>	NSLP	0	\$1,173.14	\$4,835.72	\$0.00	\$0.00	\$6,008.86
<a href="#">May 2025</a>	NSLP	0	\$937.36	\$2,737.49	\$0.00	\$0.00	\$3,674.85
<a href="#">Total</a>			\$7,824.97	\$35,812.75	\$0.00	\$0.00	\$43,637.72

# Calculation of fine Pt. 2

- ✓ Selling donuts at breakfast?
  - \$78.24 first offense (1% OF \$7,824.97)
  - \$391.25 second offense (5% OF \$7,824.97)
  - \$782.50 third and subsequent offenses (10% OF \$7,824.97)
  
- ✓ Selling junk food from a school store for lunch?
  - \$358.13 first offense (1% OF \$35,812.75)
  - \$1,790.64 second offense (5% OF \$35,812.75)
  - \$3,581.28 third and subsequent offenses (10% OF \$35,812.75)
  
- ✓ Selling during both meals? – add the fines together

Claim Date	Program	Rev #	Breakfast	Lunch	Milk	Reduced Price Breakfast	Total
<u>Total</u>			\$7,824.97	\$35,812.75	\$0.00	\$0.00	\$43,637.72

# PD in 30: CNP Onboarding

Cassandra Thompson– NSLP Coordinator

# Systemic Challenge: Onboarding New Food Service Directors

## Challenges:

- ✓ Uncertainty about job expectations, responsibilities, and performance standards
- ✓ Difficulty navigating new systems and processes
- ✓ Information overload during the initial onboarding and training period
- ✓ Low levels of support and guidance





# Partnering for a Successful Transition

## What can we do to help?

The National School Lunch Program (NSLP) Coordinators will facilitate:

- Access to necessary programs
- Training on vital tasks
- Provide support to strengthen the onboarding process and improve retention

# Bridging the Path to Excellence





Idaho Department  
of Education

## Annual Mandatory Training Dates

- Idaho Falls – June 16, 2026  
(@ ISNA Conference)
- Boise – July 21, 2026
- Lewiston – August 4, 2026
- Coeur d'Alene – August 5, 2026
- Pocatello – August 4, 2026
- Twin Falls – August 5, 2026
- Boise – August 6, 2026

# Upcoming Trainings



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# Thank you!

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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**