



Welcome Back To FFGCoP!

Federal Fiscal Grants Communities of Practice #2



Supporting Schools and Students to Achieve

SHERRI YBARRA, ED.S., SUPERINTENDENT OF PUBLIC INSTRUCTION

11/17/2022

What Do Communities of Practice Provide?



- Access to experts in your field
- Peer to Peer Learning
- Knowledge Sharing
- Learn the how and the why
- Develop Best Practices & Strategies
- Resource Sharing
- Reminder Timelines
- Support and confidence building

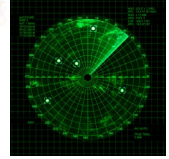


Agenda 11/15/2022



- Welcome to the new Federal Programs Financial Specialist Principal: Brian Butkus
- What's on your radar/What's due around the state? (Data Acquisition Calendar Review)
- Where to locate prior FFGCoP resources, and review of Concepts & Structure of Federal Regulations from session 1
- What is a "Working Budget" and Why Do I Need One?
- Why I Update My Budget – "Tales From the Field"
- Whew! I made it through Audit! Lessons Learned Roundtable Discussion
- Tips & Tricks – Why I Update My Budget – Tales from the Field
- Future Agendas

What's On Your Radar?



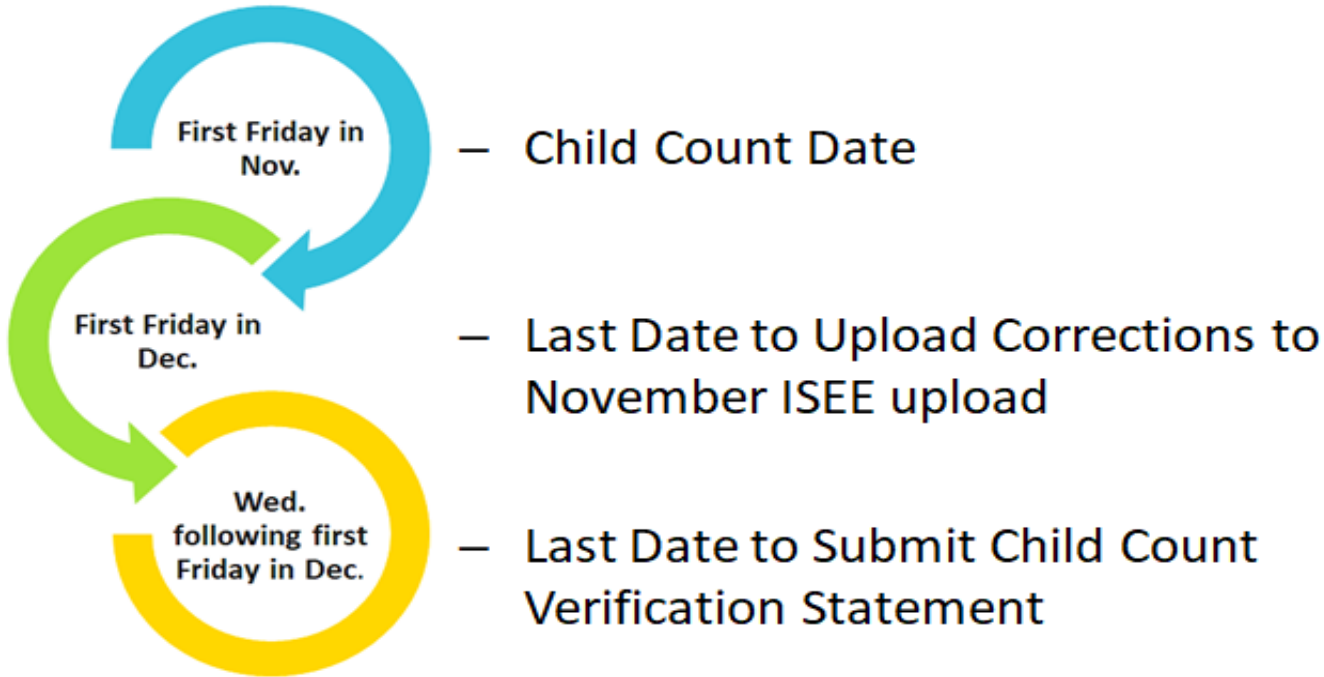
What's Due Around the State this month? [Link to calendar](#)

DUE DATE	FORM TITLE	COMPLETION LEVEL	SDE SECTION	SDE CONTACT	REQUIRED BY	COMMENTS
November 15	Verification Summary Report of Free and Reduced Applications	District/Charter	Child Nutrition	Melissa Cook (208) 332-6830 Jennifer Butler (208) 332-6929	Federal Regulations 7 CFR 245	Results of verification of free/reduced household income. Submitted in MyIdahoCNP .
November	Migrant Student Information System (MSIS) Data Reporting; Instructional Services, Supportive Services, Priority for Services and Continuation of Services	District/Charter	Federal Programs	Sarah Seamount (208) 332-6958	Federal Law PL 107-110	Required for Federal Reporting/Accountability/IC sub-allocation determination; Districts complete quarterly data verification in MSIS with Regional MEP Coordinator.
November 15	Title I-A Comparability Report	District/Charter	Federal Programs	Financial Specialist - Brian Butkus (208) 332-6900 <i>*updated 8/23/22</i>	ESEA Section 1120A	Annually districts must submit documentation verifying Title I schools have met federal comparability requirements.
November 18 <i>*updated 8/23/22</i>	ISEE Coding for McKinney-Vento Students for data collection period 8/15/22 - 11/4/22	District/Charter	Federal Programs	Emily Sommer (208) 332-6904 <i>*updated 8/23/22</i>	42 USC § 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.
November 10	2021-2022 Independent Audit Report	District/Charter	School Finance	Aaron McCoy (208) 332-6846	State Law IC 33-701(6)	Due after Board of Trustees' acceptance of audit report, but not later than November 10.
November 18 <i>*updated 8/23/22</i>	ISEE Staff Data Reporting for data collection period 8/15/22 - 11/4/22	District/Charter	School Finance	Branwyn Phillips (208) 332-6875	State Law IC 33-1004D	Submission of all district staff and salary data for 2022-2023. Used for both funding and statistical purposes.
November 18 <i>*updated 8/23/22</i>	ISEE Attendance and Enrollment Data Submission for data collection period 8/15/22 - 11/4/22	District/Charter	School Finance	Dean Reich (208) 332-6840	State Law IC 33-1002	Attendance and Enrollment Submission
November	General Supervision File Review	District/Charter	Special Education	Debi Smith (208) 332-6915	34 CFR § 300.149, 34 CFR § 300.600-602	District/charter select student files to review and then begin the General Supervision File Review (GSFR) process utilizing the GSFR checklists. For login issues contact Support at: (208) 332-6987.
November ISEE Upload - First Friday in November	Special Education Child Count	District/Charter	Special Education	Alisa Fewkes (208) 332-6919	Federal Law 20 U.S.C. § 1418 20 U.S.C. 1416(a)(3)(B) 34 CFR 300.173	Child Count is an unduplicated count of students ages 3-21 receiving special education and related services on the first Friday in November with current eligibility, active IEP, and actively receiving services. Students who are parentally placed in private schools and receiving services though a service plan should also be included as part of Child Count. For login issues contact Support at: (208) 332-6987.
November 15	Final Application and Budgets for IDEA Part B and Preschool Special Education Funds	District/Charter/LEA	Special Education	Lisa Pofelski-Rosa Financial Specialist Principal (208) 332-6916	Federal Regulations 34 CFR 300.200-300.204	Last day to submit application and budgets for 2022-2023 IDEA Part B and Preschool Special Education Funds. Required for eligibility for IDEA Part B and Preschool funds. http://www.sde.idaho.gov/sped/funding/
November 18 <i>*updated 8/2/22</i>	General Supervision File Review	District/Charter	Special Education	Debi Smith (208) 332-6915	34 CFR § 300.149, 34 CFR § 300.600-602	District/charter provide a list of self-reviewed student files and the GSFR signed Letter of Assurance. For login issues contact Support at: (208) 332-6987.

Special Education Child Count



Child Count - Timeline



Alisa C. Fewkes

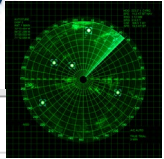
Data and Reporting Coordinator
Special Education
T:208-332-6919
F:208-334-2228



Child Count, Who Counts? | 11

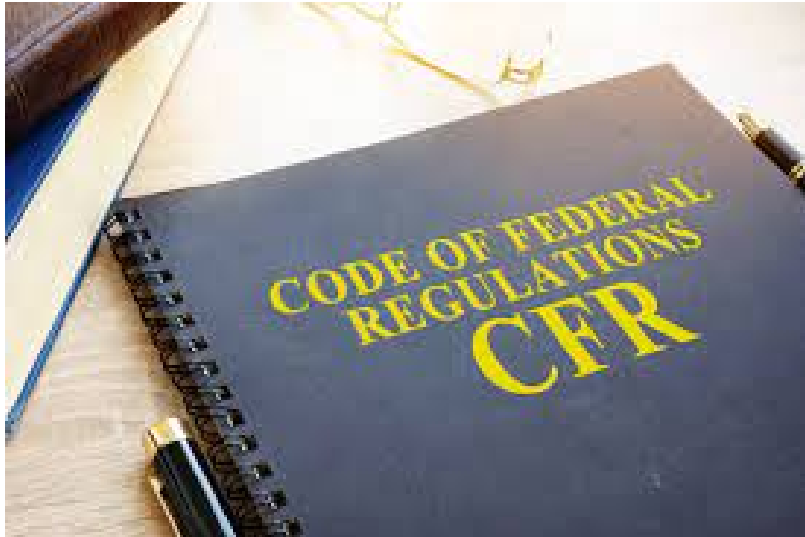
afewkes@sde.idaho.gov

What's Coming Up in December?



DUE DATE	FORM TITLE	COMPLETION LEVEL	SDE SECTION	SDE CONTACT	REQUIRED BY	COMMENTS
December 15	Title I-D Neglected and Delinquent Programs - Annual Count	District/Institutions	Federal Programs	Emily Sommer (208) 332-6904 <i>Updated 8/23/22</i>	Federal Law 34 CFR § 200.91 20 U.S.C. 1432(1) 20 U.S.C. 1432(4)(b)	Collecting the annual count of qualifying students residing in residential neglected/delinquent facilities, county juvenile detention centers, or juvenile/adult correctional facilities that meet classification criteria - for Title I-A Neglected Set-Aside and Title ID Subpart 1 & Subpart 2 grant funding purposes. Opens Oct 1
December 16 <i>Updated 8/23/22</i>	ISEE Coding for McKinney-Vento Students for data collection period 8/15/22 - 12/2/22	District/Charter	Federal Programs	Emily Sommer (208) 332-6904 <i>Updated 8/23/22</i>	42 USC § 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.
December 16 <i>Updated 8/30/22</i>	CLDS Data Corrections	District/Charter	Federal Programs	Kathy Gauby (208) 332-6889	State Law IC 33-1001, 33-1004B, 33-1004D, and 33-1201A	Data corrections to the Career Ladder Data System (CLDS)
December 31	Federal and State Consolidated Plan Revisions	District/Charter	Federal Programs	Financial Specialist - Brian Butkus (208) 332-6900 <i>Updated 8/23/22</i>	Federal Law PL 107-110	Required for Title I-A, Title I-C, Title I-D, Title II-A, Title II-D, State LEP, Title III, Title IV-A programs. Must be approved by SDE before expending any of these program funds.
December 1	Johnson O'Malley American Indian Student Count	District/Charter	Indian Education	Johanna Jones (208) 332-6968	Federal Regulations 25 CFR 271, 3 & 6	Official American Indian student count from JOM districts only. Count will be used for per student funding distribution.
December 1	2021-2022 Summary of Actual Expenditures	District/Charter	School Finance	Aaron McCoy (208) 332-6846	State Law IC 33-1028(2)(b)	Summary of actual expenditures for each line item distribution and for discretionary funds in FY 2022. (Report will be emailed to business managers for completion).
December 1	ADA by County	District/Charter	School Finance	Morgan Phillips (208) 332-6840 Tania Gnoretov	State Law IC 33-1002(5)	Used to distribute Federal Forest funds.
December 1	Separate Attendance Unit Report	District	School Finance	Morgan Phillips (208) 332-6840 Tania Gnoretov	State Law IC 33-1003(2)	Identifies schools requiring separate treatment in the calculation of units.
December 1	Alternative Secondary School Revenue and Expenditure Survey	District/Charter	School Finance	Aaron McCoy (208) 332-6846	State Law IC 33-1002F	Required for compilation of the Alternative School report submitted to the Legislature. (Survey will be emailed to business managers for completion.)
December 2 <i>Updated 8/23/22</i>	ISEE Staff Data Corrections	District/Charter	School Finance	Branwyn Phillips (208) 332-6875	State Law IC 33-1004D	Final day for staffing corrections to the snapshot date "Last Friday in September" for the February 15th payment.
December 15	2021-2022 School Building Maintenance Report	District/Charter	School Finance	Aaron McCoy (208) 332-6846	State Law IC 33-1019	Summary of school facility maintenance activity. (Report will be emailed to business managers for completion.)
December 16 <i>Updated 8/23/22</i>	ISEE Attendance and Enrollment Data Submission for data collection period 8/15/22 - 12/2/22	District/Charter	School Finance	Dean Reich (208) 332-6840	State Law IC 33-1002	February 15th payment Attendance and Enrollment deadline
First Friday in December	Child Count	District/Charter	Special Education	Will Spoja (208) 332-6933 Alisa Fewkes (208) 332-6919	Federal Law 20 U.S.C. § 1418 20 U.S.C. 1416(a)(3)(B) 34 CFR 300.173	Last date to make changes to Child Count data through November ISEE upload correction. To review Child Count data access the SPED Data Application by selecting Resource Center on the Special Education home page.
Second Friday in December	General Supervision File Review (GSFR)	District/Charter	Special Education	Will Spoja (208) 332-6933 Debi Smith (208) 332-6915	34 CFR § 300.149 34 CFR § 300.600-602	Last date to submit materials required for GSFR to the <u>CTT</u> .
Wed. following 1st Friday in December	Certification of Child Count Data	District/Charter	Special Education	Alisa Fewkes (208) 332-6919 Will Spoja (208) 332-6933	Federal Law 20 U.S.C. § 1418 20 U.S.C. 1416(a)(3)(B) 34 CFR 300.173	Last date to submit certification for Child Count data on the SPED Data Application Child Count tool. This is the last step to finalizing Child Count.

Code of Federal Regulations - Refresher



"Title 15" - Federal Regulations are divided into various Titles

A special symbol, meaning "section"

A paragraph, labelled "(a)" within the section

15 CFR §123(a)

Code of Federal Regulations "how to implement the law"

The section number within this particular Title



Professional Development (PD) in 15



What is a “Working Budget” and Why Do I Need One?

1. Federal Grant Management requires accurate fund accounting and budgeting [2 CFR 200.302\(b\)\(5\)](#)
2. Idaho State Laws require LEAs to submit annual budgets to appropriate for spending. [§§ 200.328](#) and [200.329](#).
3. Idaho Code, [Section 33-701-9](#) review the school district budget periodically and make appropriate budget adjustments to reflect the availability of funds and the requirements of the school district.

Uniform Grants Guidance (UGG)



The Office of Management and Budget's (OMB) [Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards](#) regulations, located at 2 Code of Federal Regulations (CFR) Part 200, were officially implemented in December 2014.

They serve as a government-wide framework for grants management and provide an authoritative set of rules and requirements for federal grant awards.



Financial Management & Internal Controls

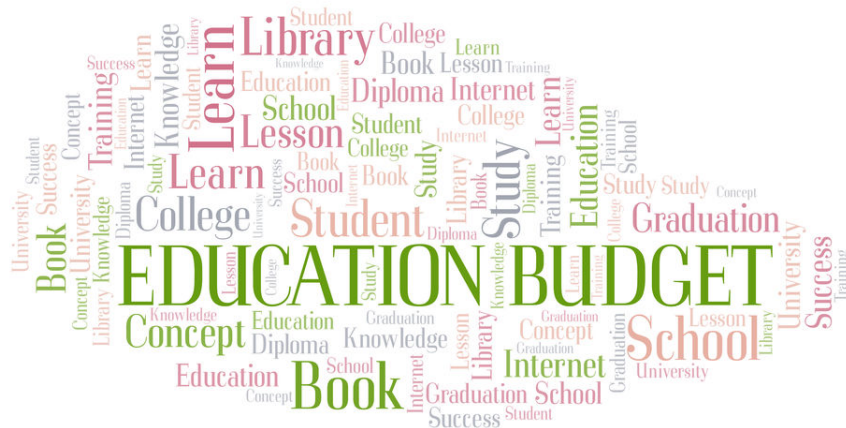


- The basic requirements for financial management systems and internal controls of grant recipients are described in [2 CFR 200.302](#) (Financial Management) and [200.303](#) (Internal Controls).
- In summary, grant recipients must have administrative and financial management systems in place that provide internal controls and help the organization prepare reports required by the terms and conditions of their award.
- The systems must be capable of tracking grant funds to adequately establish that the funds have been used according to federal statutes, regulations, and the terms and conditions of the award.

What's The Purpose Of A Budget?



1. The budget should be reasonable and demonstrate that the funds being asked for (appropriated) will be used wisely.
2. Budgets tell us what we have appropriated and available to spend.



Federal Grant Budgeting Requirements



A recipient's financial management system must establish and identify a separate account for each federal award received and expended.

Federal program and federal award identification (FAIN) must include, as applicable:

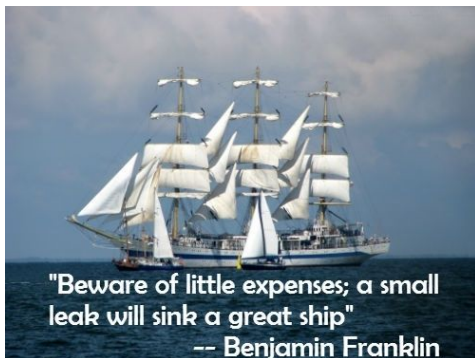
- Assistance Listing title and number for the grant program (prior labeling was CFDA number)
- Federal award identification number and year
- Name of the federal agency that made the award (awarding agency)

Provide Accurate, Current, and Complete Financial Data



- Accurate, current, and complete disclosure of the financial results of each Federal award or program in accordance with the reporting requirements set forth in [§§ 200.328](#) and [200.329](#).
- Grant recipients must track the financial results of grant funds. In other words, recipient accounting systems must be capable of distinguishing between transactions

Learn more about how federal awards must be identified in financial management systems at [2 CFR 200.302\(b\)\(1\)](#).



"Beware of little expenses; a small leak will sink a great ship"
-- Benjamin Franklin

What is a “working budget” and why do I need one?



[2 CFR 200.302\(b\)\(4\)](#) Effective control over, and accountability for, all funds, property, and other assets. The non-Federal entity must adequately safeguard all assets and assure that they are used solely for authorized purposes.

- [2 CFR 200.302\(b\)\(5\)](#) comparing expenditures to budgets

- It is important that your accounting system provide reliable cost estimating information to ensure that you do not overspend on an activity.



Supplemental Budget



Amending the Budget - Local Budget Law defines procedures and controls on allowed changes to the budget during the fiscal year, commonly referred to as supplemental budgets. In supplemental budgets, the District may increase appropriations within the guidelines defined in Local Budget Law.



Working Budget to Actual Reporting – Control Procedures & Best Practices



Key Control Procedure Issues:

- Board should meet at regular intervals consistent with state law. **Best practice is monthly**
- Provides a list and schedule of required reports and information to be included in the board packet
- A monthly financial statement, including budget to actuals, and monitoring reports should be part of the Board packet



The Role and Purpose of the School Budget



- What is the role and purpose of the school budget? The school budget—and accompanying process—provides school districts and their leaders with an opportunity to justify the collection and expenditure of public funds. In its most simple definition, a school budget describes a district's plan for the upcoming year as related to anticipated revenues and expenditures. School budgets allow districts to translate sometimes intangible missions, operations and objectives into reality by outlining and providing specific programs and funding/financial terms.
- A school budget helps bridge the gap that can exist between a district's stated goals and resource allocation. The budget process forces the discussion that will inform choices among various programs competing for the limited available resources.
- https://www.aasa.org/uploadedfiles/policy_and_advocacy/files/schoolbudgetbrieffinal.pdf



Developing a Working Budget Protocol



- To provide for prudent control and direction of the annual budgets, the budget supervisor should assign tasks to business office personnel for maintaining the various journals and/or accounts of the school funds.
- Your general ledger should tie out to the GRA (Grant Reimbursement Application) by fund or grant, to match the total available grant funding.
- The budget supervisor should conduct periodic analyses of the various budgets and provide interim evaluations and reports to the superintendent of schools and the board of trustees.
- Interim reporting and budget analysis enable the board of trustees to control and maintain the integrity of the adopted budget.



Example of Working Budget Protocol



Budget Reallocations – Post Budget Adoption: Purpose: This administrative directive establishes the guidelines to assure consistent and detailed communication between the Superintendent and the Board regarding fiscal issues. Communication is essential under circumstances that could result in significant reductions or reallocations of funding after the Board has adopted the budget.

After all accrual payments are made, funds are closed out, and you have completed your audit.

Compare the *adopted budget* to the *actual ending fund balances and the adopted total*, and prepare to roll funds to the new school year.

Determine the method to include “rolled” balances with “adopted” balances, to reflect **total actual funding available**.

Once total funding available by fund is determined, update the expenditures accordingly to balance revenue and expenditures for accurate budget to actual tracking throughout the year.

Point the General Ledger Budget to the “adjusted budget” or “working budget” column if applicable in your accounting system.

Provision of Information to the Board:

- (1) Budget to Actual Financial Reports and Revenue Reports will be provided to and discussed with the Board Finance, Audit and Operations Committee *on a monthly basis*.
- (2) Specific information regarding budget reductions will be provided to the committee when expenditure adjustments are considered significant. Criteria for judging the significance of a change can include:
 - (a) Expenditure items or programs that are of priority to or of special interest to Board members as reflected in history of Board and committee meetings;
 - (b) Expenditure items or program adjustments that exceed \$250,000;
 - (c) Program changes expected to have direct and noticeable student or staff impact;
 - (d) Any proposed reallocations from the contingency fund.
- (3) Upon request or as deemed appropriate, information will be provided to all Board members.

Budget Adjustments – Idaho Code, Section 33-701-9



- Budget adjustments may become necessary after the adoption of the annual school budget. School trustees are required to review the district budget and to make appropriate adjustments (Idaho Code, Section 33-701-9). The Code is not specific as to when budget adjustments are to be made, except to say “periodically...to reflect the availability of funds and the requirements of the school district.



Why Did My Budget Change?



- It is unlikely that budget forecasts will exactly meet the **actual revenue and expenditure** demands of the district operations. Factors, such as changes in enrollment, changes in carry over funding, staff changes, unforeseen repairs, and others, demand flexibility. Since Idaho Code is not specific as to when changes are subject to the publication notice prescribed in Section 33- 401, Idaho Code, use the following as a guide:



Carry Over Budgeting



- Formula dollars can be what we call ‘forward funded.’ ‘Forward funding’ (carry over) is a provision of budget authority that becomes available for obligation in the last quarter of the fiscal year and remains available during the following fiscal year. That is, if a district has yet to expend the full amount of its Title I dollars in the last quarter of the fiscal year, that balance is carried over—not erased—and remains available for the next fiscal (and school) year. This is where the ‘first in, first out’ rule would apply.
- Other examples of carry-over eligibility include: IDEA Part B Grants (27 month period of available), ESSER III-crosses fiscal years.

Carry Over Explained



- What the Law Says Federal formula funds are made available on July 1 of the fiscal year and remain available for obligation by districts for a period of 27 months. This 27-month period includes an initial 15-month period of availability and an automatic 12-month extension permitted under the Tydings Amendment (General Education Provisions Act §421(b)(1)).
- “Carryover” is the term often used to refer to those funds that have not been spent as originally obligated by the district.

Budgets and Priorities Have Changed with the timing of federal funding relief grants



- For now, [temporary federal aid](#) is delaying much of the fallout from imbalanced budgets. But relief funds last only until September 2024, at which point these decisions will make it difficult for many districts to pay their bills.
- Today's boards are wrestling with the pressures of enrollment declines and inflation, and [the temporary nature of federal relief funds](#).
- Boards, hold the fiduciary responsibility for the district. It's their signatures that authorize spending.
- "Today's commitments become tomorrow's debt burden."



Source: [Roza, M. 28 July 2022. What Goes Wrong When Some School Board Members Don't Understand District Finances? Forbes.com](#)

When Do I Need to Update My Budget?



- Changes within a major function area such as Instruction shall not be subject to the provisions of Section 33-401, Idaho Code.
- Movement of appropriations between major function areas will be subjected to the provisions of Section 33-401, Idaho Code.
- An increase in the level of total appropriations because of an increase in revenue shall be subject to the provisions of Section 33-401, Idaho Code.

Budget adjustments approved by the board are to be recorded in the minutes of the school district and the budget changes are to be filed with the Idaho Department of Education.

<https://www.sde.idaho.gov/finance/files/general/manuals/IFARMS-Manual-2021.pdf>

A SYSTEM FOR PUBLIC SCHOOL BUDGETING, ACCOUNTING, & REPORTING
Idaho Financial Accounting Reporting
Management System (IFARMS)



IDAHO STATE DEPARTMENT OF EDUCATION
PUBLIC SCHOOL FINANCE

650 W STATE STREET, 2ND FLOOR
BOISE, IDAHO 83702
208 332 6800 OFFICE
WWW.SDE.IDAHO.GOV
CREATED 11/12/2021

Budget Adjustments



- <https://www.sde.idaho.gov/finance/files/general/manuals/IFARMS-Manual-2021.pdf>
- Budget adjustments approved by the board are to be recorded in the minutes of the school district and the budget changes are to be filed with the Idaho Department of Education.
- GASB pronouncements do not change the budgeting process. However, the pronouncements did change budget reporting requirements for audited financial statements. First, the budget to actual comparison may be shown as part of the financial statements or as Required Supplemental Information.
- The Idaho Department of Education recommends that the comparison be shown as Required Supplemental Information, if for no other reason to keep audit costs down (GASB 34 Paragraph 130)



Budget to Actual Comparison -In the Financial Statements



- Second, *the budget to actual comparison must show both the original and the final budget.* A variance column(s) is strongly encouraged and recommended by the Idaho Department of Education but not required by GASB. (GASB 34 Paragraph 130).
- Third, if the budget is prepared on a basis other than Generally Accepted Accounting Principles (GAAP), a reconciliation must be prepared reconciling budget revenues and expenditures to those shown in the fund statements. (GASB 34 Paragraph 131) School Budgeting Laws are primarily in Idaho Code Title 33, Chapter 8 – Budget and Tax Levy. Other related chapters include Chapter 4 – School Elections and Chapter 7 – Fiscal Affairs of School Districts.
- [GASB 34 paragraph 130](#)



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.



Reporting Fraud



Stop the Crooks
Report Fraud, Waste, and Abuse in
U.S. Department of Education Programs

U.S. Department of Education
Office of Inspector General
Investigation Services

The flyer features the title "Stop the Crooks" in a large, bold, yellow font. Below it, the text "Report Fraud, Waste, and Abuse in U.S. Department of Education Programs" is centered. To the left is the circular logo of the Office of Inspector General (OIG), which includes a sun and the acronym "OIG". To the right of the logo, the text "U.S. Department of Education Office of Inspector General Investigation Services" is displayed.

Reporting Fraud, Waste, and Abuse to the OIG

Report to the OIG Hotline—a 24-7 service that accepts tips, complaints, and allegations from all sources about possible theft, fraud, waste, abuse, mismanagement, public corruption, or whistleblower reprisals involving ED programs, operations, or funds. <https://oighotline.ed.gov>

You may also call toll-free or write to the OIG: 1-800-MISUSED (1-800-647-8733) Inspector General Hotline U.S. Department of Education Office of Inspector General 400 Maryland Avenue, S.W. Washington, D.C. 20202 You may make a report anonymously or in confidence.

Flyer Information:

<https://www2.ed.gov/about/offices/list/oig/invtreports/edoigfraudIndicatorsonline.pdf>



What Does A Working Budget Look Like?

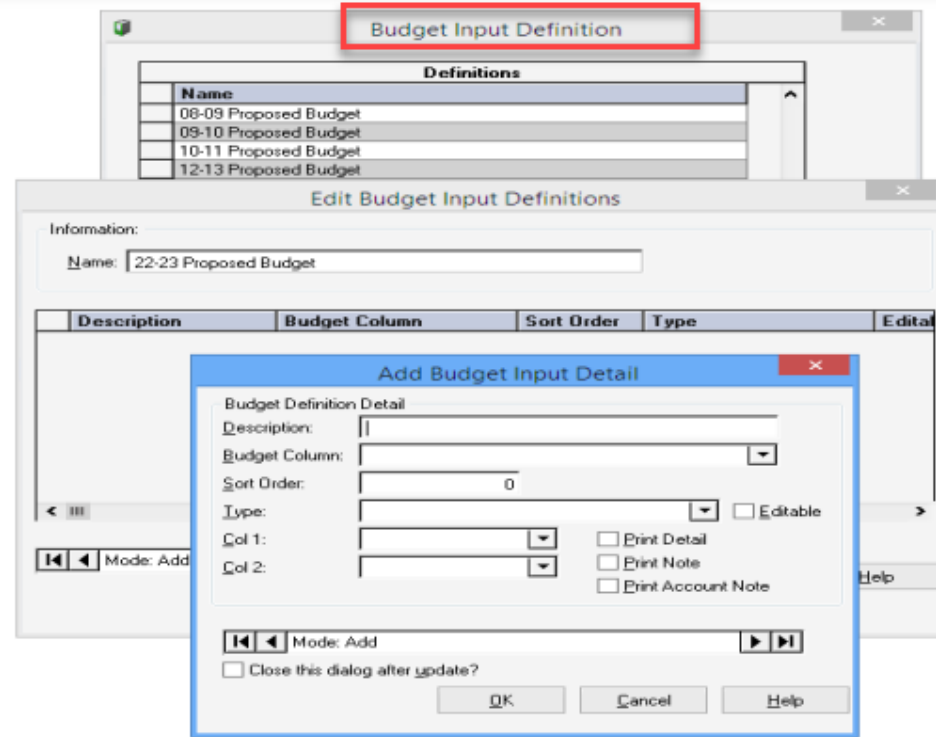


<u>FND</u>	<u>T</u>	<u>FNC</u>	<u>ACCNT</u>	<u>ACCNT</u>	<u>OBJ</u>	<u>OBJ</u>	2020-21 <u>FYTD Activity</u>	2020-21 <u>Revised Budget</u>	Encumbered <u>Amount</u>	2020-21 FYTD <u>Unencumbered Bal</u>
100	E	5210	EXCEPTIONA	521000		---	2,398,707.79	2,365,169.00		-33,538.79
100	E	5220	PRESCHOOL	522000		---	208,567.26	212,798.00		4,230.74
100	E	5240	GIFTED/TAL	524000		---	498,632.30	499,127.00		494.70
100	E	5310	INTERSCHOL	531000		---	539,520.38	587,826.00		48,305.62
100	E	5410	SUMMER SC	541000		---	20,549.01	20,550.00		0.99
100	E	6110	ATTENDANCE	611000		---	1,557,346.53	1,557,572.00		225.47
100	E	6160	SPECIAL SE	616000		---	1,451,496.21	1,441,229.00		-10,267.21
							6,674,819.48	6,684,271.00		9,451.52

Different Accounting Systems offer different solutions



Sample 1



Repeated for each column

Description	Budget Column	Sort Order	Type	Editable	Col 1	Col 2	Print Detail	Print Note	Print Acct Note
Adopted 20-21 Budget	Adopted 20-21	1	Budget	FALSE			FALSE	FALSE	FALSE
Actual 20-21	Budget 20-21 w/Adjustments	2	YTD Transactions	FALSE			FALSE	FALSE	FALSE

Example of Budget to Actual Report



258 PRESCHOOL BUDGET

From Date: 7/1/2019

To Date: 8/31/2020

Fiscal Year: 2019-2020

- Subtotal by Collapse Mask
 Include pre encumbrance
 Print accounts with zero balance
 Filter Encumbrance Detail by Date Range
 Exclude Inactive Accounts with zero balance

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
258.445.4456.000.000.000	PRESCHOOL REVENUE	(\$48,000.00)	(\$46,189.25)	(\$46,189.25)	(\$1,810.75)	\$0.00	(\$1,810.75)	3.77%
	PROGRAM: FEDERAL REVENUE - 445	(\$48,000.00)	(\$46,189.25)	(\$46,189.25)	(\$1,810.75)	\$0.00	(\$1,810.75)	3.77%
258.522.0130.000.000.000	PRESCHOOL CLASSIFIED SALARY	\$24,000.00	\$23,649.02	\$23,649.02	\$350.98	\$0.00	\$350.98	1.46%
258.522.0170.000.000.000	PRESCHOOL SUBSTITUTE SALARY	\$2,000.00	\$1,982.25	\$1,982.25	\$17.75	\$0.00	\$17.75	0.89%
258.522.0180.115.000.000	PRESCHOOL WELLNESS/EOY/RETIRE	\$0.00	\$73.29	\$73.29	(\$73.29)	\$0.00	(\$73.29)	0.00%
258.522.0210.000.000.000	PRESCHOOL RETIREMENT	\$3,000.00	\$2,838.66	\$2,838.66	\$161.34	\$0.00	\$161.34	5.38%
258.522.0220.000.000.000	PRESCHOOL SOCIAL SECURITY	\$1,500.00	\$1,464.99	\$1,464.99	\$35.01	\$0.00	\$35.01	2.33%
258.522.0222.000.000.000	PRESCHOOL MEDICARE	\$500.00	\$342.51	\$342.51	\$157.49	\$0.00	\$157.49	31.50%
258.522.0240.000.000.000	PRESCHOOL HEALTH BENEFITS	\$13,200.00	\$14,889.94	\$14,889.94	(\$1,689.94)	\$0.00	(\$1,689.94)	-12.80%
258.522.0280.000.000.000	PRESCHOOL SICK LEAVE RETIREMEN	\$2,300.00	\$98.09	\$98.09	\$2,201.91	\$0.00	\$2,201.91	95.74%
258.522.0320.000.000.000	PRESCHOOL CONTRACTED SERVICE!	\$1,000.00	\$685.74	\$685.74	\$314.26	\$0.00	\$314.26	31.43%
258.522.0320.320.000.000	PRESCHOOL PRINTER LEASE	\$0.00	\$86.76	\$86.76	(\$86.76)	\$0.00	(\$86.76)	0.00%
258.522.0320.322.000.000	PRESCHOOL COPIER LEASE	\$500.00	\$78.00	\$78.00	\$422.00	\$0.00	\$422.00	84.40%
	PROGRAM: PRESCHOOL - 522	\$48,000.00	\$46,189.25	\$46,189.25	\$1,810.75	\$0.00	\$1,810.75	3.77%
Grand Total:		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%

End of Report

Questions for Reflection

1. What systems are in place for tracking the allocation and spending of funds at the LEA level?
2. How frequently does the LEA review the status of expenditures and remaining funds?
3. How much funding does our LEA carry over each year? In what way is this impacting our ability to support students and achieve LEA's goals?

Whew, I Made it Through Audit



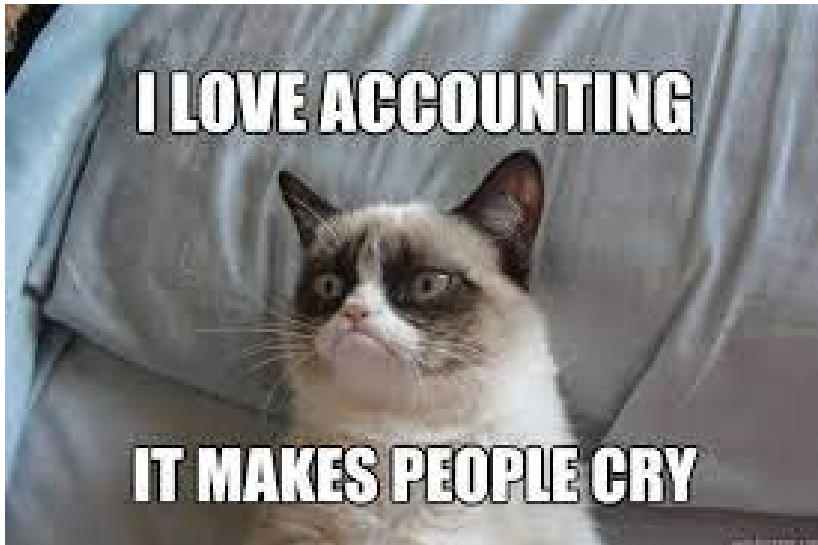
How did it go?
Any lessons learned?
Round Table
Discussion Time!



Tips & Tricks – Why It's Worth Updating your Budget – Tales From the Field



- Tips & Tricks – Why I Update My Budget – Tales from the Field



Future Agenda's PD & Discussions



After reviewing the survey of needs (from the survey sent out):

Professional Development (PD) in 15 Topics:

December: GEPA, Federal Funds & Food, & GRA Navigation

January: EDGAR 101 – Navigation to Understanding

February: The Federal Funding Cliff is Coming! Are you forecasting the effects on your LEA? And- Maintenance of Effort Overview (Federal Programs vs SpEd)

March: Budget Mayhem Time – Position budgeting to Board Presentations.

April: Risk Management & The Compliance Supplement

May: Prepping for Year End – Closing Best Practices

June: Indirect Cost Calculations

July: Making Sense of “IFARMS” & “ISEE” Reporting



Future Agenda's Federal Program PD



December: McKinney Vento Basics

January: Title Programs

February: Special Education Overview

March: All Things ESSER

April: Child Nutrition

May: School Improvement

June: Migrant Education



We're just a call away!



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Supporting Schools and Students to Achieve

SHERRI YBARRA, ED.S., SUPERINTENDENT OF PUBLIC INSTRUCTION