Federal Fiscal Grants Communities of Practice

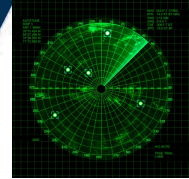Leading with courage, strategy, and confidence

Agenda April 18, 2023

- What's on your radar? Data Acquisition Calendar
- Recap from March 2023 FFGCoP
- Federal Program Info. of the Month – BABAA
- PD in 15 – The Compliance Supplement
- Appropriations Tracking/Budget to Actuals
- Discussion – Funding ending - budgets
- Upcoming May Trainings: Medicaid, CFSGA

What's On Your Radar? April 2023

APRIL 2023

DUE DATE	FORM TITLE	COMPLETION LEVEL	SDE SECTION	SDE CONTACT	REQUIRED BY	COMMENTS
April	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.
April 1	Community Eligibility Provision Direct Certification Report	District/Charter	Child Nutrition	Cambria Steffler (208) 332-6861	Federal Law 7 CFR § 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.
April 10	EHCY McKinney -Vento/Homeless Subgrant Application Deadline	District/Charter	Federal Programs	Emily Sommer (208) 332-6904 *updated 9/30/22*	Federal Regs. 42 USC § 11432(f)(1) and (3)	Application required for McKinney-Vento/Homeless subgrant
April 15	Summer Alternative Secondary School Applications	District/Charter	School Choice	Michelle Clement Taylor (208) 332-6963	State Board Rule IDAPA 08.02.03.100.09	Approved application required prior to funding during each fiscal year. Program must be a minimum of 225 hours.
April 30	Notify County Clerks of Budget Hearing	District/Charter	School Finance	Carol Piranfar (208) 332-6844	State Law IC 63-802A	All school districts must notify their applicable county clerks of their budget hearing.
April 30	Fresh Fruit and Vegetable Program Grant Application	District/Charter	Child Nutrition	Jamie Gibson (208) 332-6902	Federal Regs. 7 CFR 210	Eligible school districts may apply for a grant to serve fresh fruit and vegetables to elementary grade school children.

What's Coming Up In May?
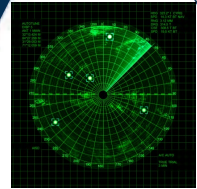
DUE DATE	DATE SUBMITTED TO THE SDE	FORM TITLE	COMPLETION LEVEL	SDE SECTION	SDE CONTACT	REQUIRED BY	COMMENTS
May 1		Summer Food Service Program Application and Renewal	District/Charter	Child Nutrition	Mary Ann Liby Domonique Ayarra-Sykes (208) 332-6820	Federal Regs. 7 CFR 225	Feeding children in low income areas during summer months. Submit renewal application and site sheet.
Third Friday in May *updated 1/4/23*		Indicator 8 Parent Involvement Survey Contact Information	District/Charter	Special Education	Will Spoja (208) 332-6933	Federal Regulations 20 U.S.C. 1416(a)(3)(A)	Last day to submit contact information for Parent Involvement (Indicator 8) survey.
Third Friday in May *updated 1/4/23*		Indicator 14 Post School Outcome Survey Contact Information	District/Charter	Special Education	Will Spoja (208) 332-6933	Federal Regulations 20 U.S.C. 1416(a)(3)(B)	Last day to submit contact information for Post School Outcome (Indicator 14) survey.
May 8		2nd Half Internet/WAN Invoice Submission	District/Charter	Technology Services	Daniel Vogt (208) 332-6993	State Law IC 33-5605	Submit 2nd half (January - June) Broadband invoices for reimbursement.
Second Friday in May		LEA Determination Documentation *updated 1/4/23*	District/Charter	Special Education	Debi Smith (208) 332-6915	34 CFR § 300.149 34 CFR § 300.600-602	Last date to provide signed electronic assurances and or action plan related to LEA Determination. Provide documentation at https://survey.alchemer.com/s3/6852063/RDA-Determinations-Assurances-Activities-Due-May-12-2023. *updated 1/4/23*
May 15 *updated 9/30/22*		Border Contract Expense Report	District	School Finance	Morgan Phillips (208) 332-6840 Tania Goretoy (208) 332-6841	State Law IC 33-1002	Districts must submit documentation of border contract costs for 2022-2023.
May 19 *updated 8/2/22*		ISEE Coding for McKinney-Vento Students for data collection period 8/15/22 - 5/5/23	District/Charter	Federal Programs	Emily Sommer (208) 332-6904 *updated 8/23/22*	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.
May 19 *updated 1/4/23*		Staff Assignment Credential Reporting	District/Charter/LEA	Certification	Cina Lackey (208) 332-6936 TBD (208) 332-6885	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.
May 31		NSLP Program Renewal	District/Charter	Child Nutrition	NSLP Team Melissa Cook (208) 332-6830	Federal Regs. 7 CFR 210	Renewal of school lunch application. Required annually.
May 31		2023-2024 School Calendars	District/Charter	School Finance	Aaron McCoy Morgan Phillips (208) 332-6840	State Law IC 33-512(1)	Days in session and hours of instruction for the 2023-2024 school year. Forms will be available at http://www.sde.idaho.gov/finance/ under Calendars.
May 31		Significant Disproportionality	District/Charter	Special Education	Debi Smith (208) 332-6915	20 U.S.C.1418(d), 34 CFR § 300	Last date for district/charter identified as having significant disproportionality to submit an approved Comprehensive Coordinated Early Intervening Services (CCEIS) plan

Updated Enrollment & Low Income Rates

Public School Finance / Departments / SDE (idaho.gov)

Attendance & Enrollment

Average Daily Attendance (ADA)	+
Fall Enrollment	−

- District Comparison
- Enrollment by Building
- Enrollment by District and Charter School
- Enrollment by District and Charter School by Grade
- Enrollment Summary

The SDE obtained Low-Income rates from Child Nutrition from the March point in time collection to use for our FY 2023-2024 LEA grant allocations.

Charter Schools: If you submitted significant expansion information, the SDE will use your estimations for preliminary allocation purposes.

Recapping March
-Federal Program Overview
-Position Budgeting & Position Control
-School Board Budget Presentation

Federal Programs and Contacts

Idaho State Department of Education

FEDERAL PROGRAMS

Programs and Contacts:

Title I-A Improving Basic Programs – Stacie Rekow

Title I-C Education of Migratory Children –Sarah Seamount

Title I-D Neglected, Delinquent or At-Risk—Emily Sommer

Title II-A Supporting Effective Instruction—Kathy Gauby

Title III-A Language Instruction for English Learners—Maria Puga

Title IV-A Student Support & Academic Enrichment—Stacie Rekow, Coordinator

Title V-B Rural Education Initiative—Kathy Gauby

Title IX-A Homeless Children & Youths—Emily Sommer

Family & Community Engagement—Jill Mathews

Foster Care—Jill Mathews

School Improvement & Support—Tyson Carter

Funding & Accountability—Brian Butkus

Equitable Services to Private Schools—Michelle Clement Taylor

Federal Programs Monitoring—Stacie Rekow

Pandemic Relief—Lisa English

ESSER Monitoring—Katie Watkins

GRA Processing—Michelle Perreira

ESEA Federal Programs Department

Why is Position Budgeting Useful?

- Better Transparency, Reporting, Trending, and Forecasting Ability

- Create vacancies, to encumber the costs (placeholders)

- By creating vacancies, you can update the position's projected start date to a later date so you won't have too much encumbered on the position

- Frozen or Eliminated Position management: Dollars saved should be quantified

- Funded versus Unfunded Position tracking: Some positions may be considered again at a later date when funding becomes available.

- Attrition Planning: Whether due to budget cuts or planned retirements, payouts need to be budgeted.

- Inflation tracking: COLAs and other increases can be better managed.

What is Position Control/Management?

Position Control and Management is related to Position Budgeting.

- Position Control **organizes your workforce by position rather than by employee**, which enables for better visibility and budgeting.

- This enables you to **utilize robust reporting** by comparing budgeted versus actual costs and can help prevent common budgeting problems like over-hiring. Break through information silos drawing data from multiple departments, cost centers, or funding sources to give you the big picture while also enabling you to drill down into whatever details you need.

- Enhances **Compliance** with State and Federal Laws

Depending on the Software, Position Control may:

- Improve Credential Compliance – **tracking employee credentials** with automation

- Offer Talent Management & Recognition Systems **for better retention**

- Implement Strategic Training & Development

- Aid in Onboarding tasks

Source: Continuum Cloud

Seven Key Elements to a Strong School Board Budget Presentation

1. Offer a Balanced Perspective – for All Students, Staff and Board Members
2. Tell a Believable/Realistic Story of the prior performance and upcoming needs
3. Make Sure the Story is Understandable/Know Your Audience
4. Present Highlights and Success Stories that tie to your strategic plan
5. Emphasize the Important Takeaways and Goals with Clear Presentation of Statistics
6. Bring Your Passion and Energy to Tell the Story of Why – and Make it Interesting
7. Thank the Board for their commitment to students in your community, and acknowledge the staff that help put together the budget

Questions to Reflect Upon:

- What is your LEA Mission?

- What are your LEA Strategic Plan and Goals?

- Can you tie investments and activities from the prior year to the current year as part of continued actions and outcomes? (be prepared to give status on those overlapping programs and projects)

- How can you leverage resources to demonstrate how current priorities can be met?

Communication & Presentation Matters

The budget discussion is about how to spend the money we have on services that are important to our community/schools.

This often involves members of the community who are welcome to attend most meetings.

- Presentation matters: Government (yes schools are "government")outputs and outcomes that arise from public spending are loosely tied together to public budget documents or discussions.

- It's imperative that finance experts learn to communicate to the public and your school board in a manner that is best geared to what they want to know.

- How one has a conversation about the local budget is more critical for including the public than focusing on the conversation about revenues and expenditures.

- Don't assume anything is obvious that it isn't worth mentioning, or that your audience can't possibly comprehend certain important factors. The gap in understanding can prohibit meaningful inclusion from your board members and community. It's up to you to find a way to meaningfully convey your message, with the details the board and community require.

Excerpts from: Emerson, S. "Public Figures: Why communication and good interpersonal skills are essential for public finance staff." (February, 2023). Government Finance Review. https://gfoaorg.cdn.prismic.io/gfoaorg/c34c35b9-709d-497e-85ae-37f3c7573b55_PublicFigures_gfr0223.pdf

Federal Program Training of the Month: Build America, Buy America Act

BABAA

Build America, Buy America Act

- On November 15, 2021, President Biden signed into law the Infrastructure Investment and Jobs Act ("IIJA"), Pub. L. No. 117-58, which includes the [Build America, Buy America Act](#) ("the Act"). Pub. L. No. 117-58, §§ 70901-52.

- The Act strengthens Made in America Laws and will bolster America's industrial base, protect national security, and support high-paying jobs.

BABAA Purpose

Build America, Buy America Act (BABAA)

The Build America, Buy America Act (BABAA) focuses on:

- **Maximizing** the federal government's use of services, goods, products, and materials produced and offered in the United States

- **Creating** demand for domestically produced goods

- **Helping** to sustain and grow domestic manufacturing and the millions of jobs it supports throughout product supply chains

BABAA Requirements

BABAA Requirements

Buy America Sourcing Requirements for Federal financial assistance infrastructure projects:

- All iron and steel used in the project are produced in the United States;
- Manufactured products used in the project are produced in the United States; or
- Construction materials used in the project are produced in the United States

BABAA & Federal Funding

- [The Act requires](#) that no later than May 14, 2022—180 days after the enactment of the IIJA—the head of each covered Federal agency shall ensure that "none of the ==funds made available for a Federal financial assistance program== for infrastructure, including each deficient program, may be obligated for a project unless *all of the iron, steel, manufactured products, and construction materials used in the project are produced in the United States.*"

BABAA Funding Timing

ED's BABAA Policy

- Applies to new, non-competing continuation, and supplemental grants awarded by ED on or after October 1, 2022 (not before)

- Applies to Formula and Discretionary Grants

- Applies to infrastructure related to construction, remodeling, and broadband infrastructure

- Only applies to those activities in each grant project related to infrastructure

Impact to Grantees/Sub Awardees

BABAA's Impact to Grantees

Things You Should Know

It's New!
- The grant condition does not appear in grant award notifications issued before 10/01/2022

It's Mandatory!
- Grantees engaged in infrastructure must comply with BABAA specific conditions included in their new, non-competing continuation, and supplement grant award notifications

Maximizing American Goods & Services

- The Act affirms, consistent with Executive Order 14005, Ensuring the Future Is Made in All of America by All of America's Workers ("the Executive Order"), this Administration's priority to "use terms and conditions of Federal financial assistance awards to maximize the use of goods, products, and materials produced in, and services offered in, the United States."

Programs & Grants Included

BABAA Applicable Program List 12082022 (ed.gov)

MADE IN AMERICA

List of Build America, Buy America Act (BABAA) Applicable U.S. Department of Education Infrastructure Grant Programs

Last Updated December 5, 2022

The following list reflects the infrastructure grant programs identified by the U.S. Department of Education in which the BABAA domestic sourcing requirements are applicable. This list supersedes and replaces the list the Department published in the Federal Register on March 17, 2022 ([87 FR 15210]).

	Office of Elementary and Secondary Education	
Program Title	**Assistance Listing Number (ALN)**	**Award Type**
Impact Aid Program, Discretionary Construction Program	84.041C	Discretionary

State Grants - B (611)	84.027A	Formula
State Vocational Rehabilitation Services	84.126A	Formula
State Grants - B Preschool (619)	84.173A	Formula
Infants & Toddlers/Families (Part C)	84.181A	Formula

What's Covered Under BABAA?

- In accordance with section 70914 of the [Build America, Buy America Act (Pub. L. No. 117-58)](#), Department grantees funded under programs that allow for infrastructure projects (e.g., construction, remodeling, and broadband infrastructure) may not use their grant funds for these infrastructure projects or activities unless they comply with the following Buy America Sourcing requirements:

- All iron and steel used in the infrastructure project or activity are produced in the United States.

- All <u>manufactured products</u> used in the infrastructure project or activity are produced in the United States; and

- All <u>construction materials</u> are manufactured in the United States.

What is Considered Construction Material?

- **Construction materials:** Construction materials are articles, materials, or supplies that, for example, consist of any of the following: Non-ferrous metals, such as aluminum, copper, and lead used in a project; Plastic and polymer-based products, including polyvinylchloride, composite building; materials, and polymers used in fiber optic cables; Prefabricated windows brought to a site for incorporation into a building; Glass, including optic glass; Lumber; Drywall.

- Construction materials do not include any item that is a "manufactured product"; is primarily iron or steel; or includes cement and cementitious materials, aggregates such as stone, sand or gravel, or aggregate binding agents or additives. See OMB Guidance M22-11.

What Qualifies as Manufactured Products?

Manufactured products are items that: for example, consist of two or more of materials that have been combined together through a manufacturing process, and items that include at least one of the listed materials combined with a material that is not listed through a manufacturing process, should be treated as manufactured products, rather than as construction materials.

All manufactured products used in an infrastructure project must be manufactured in the United States.

The cost of a product's components that were mined, produced, or manufactured in the United States must also be greater than 55% of the total cost of the product's components, unless another standard for determining the minimum amount of domestic content of the manufactured 4 product has been established under applicable law or regulation.

- [Build America, Buy America Q&A](#)

MADE IN AMERICA

U.S. Department of Education Frequently Asked Questions about the Build America Buy America Act[1]

Last Updated October 13, 2022

Q 1.   What are the BABAA requirements?

A: Broadly, BABAA requires that Federal infrastructure programs must use materials produced in the United States.

Q 2.   What is the purpose of BABAA?

A: BABAA was enacted as part of the overall Infrastructure Investment and Jobs Act in November 2021. The purpose of the BABAA is to create demand for domestically produced goods, helping to sustain and grow domestic manufacturing and the millions of jobs it supports throughout product supply chains.

The Compliance Supplement

What is it, and how is it helpful?

What is The Single Audit Act?

- The Single Audit Act, as amended, establishes requirements for audits of States, local governments, Indian tribes, institutions of higher education (public or private nonprofit colleges and universities), and nonprofit organizations that expend a certain amount in Federal awards during its fiscal year (currently set at $750,000).

- The Single Audit Act amendments are implemented through Subpart F—Audit Requirements of Title 2 of C.F.R., Chapter II, Part 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (2 CFR part 200).

What is The Compliance Supplement?

Single audits are performed by independent auditors and encompass both financial and compliance components.

The Compliance Supplement is based on the requirements of the 1996 Single Audit Act Amendments and 2 CFR part 200, subpart F, which provide for the issuance of a compliance supplement to assist auditors in performing the required audits.

2 CFR PART 200, APPENDIX XI

COMPLIANCE SUPPLEMENT

April 2022
EXECUTIVE OFFICE OF THE PRESIDENT
OFFICE OF MANAGEMENT AND BUDGET

History of the Compliance Supplement

- The Single Audit Act of 1984 established requirements for audits of states, local governments, and Indian tribal governments that administer federal financial assistance programs.

- In 1985 the Office of Management and Budget (OMB) issued OMB Circular A-128, "Audits of State and Local Governments," to provide implementing guidance.

OMB & the A-133

- In 1990, OMB administratively extended the single audit process to non-profit organizations by issuing OMB Circular A-133, "Audits of Institutions of Higher Education and Other Non-Profit Organizations."

The 1996 Single Audit Act

- On July 5, 1996, the President signed the Single Audit Act Amendments of 1996 (31 USC Chapter 75). The 1996 Amendments extended the statutory audit requirement to non-profit organizations and substantially revised various provisions of the 1984 Act.

- On June 30, 1997, OMB issued revisions to OMB Circular A-133 (62 FR 35278) to implement the 1996 Amendments, extend the circular's coverage to states, local governments, and Indian tribal governments, and rescind OMB Circular A-128.

A-133 & Thresholds

- On June 27, 2003, OMB amended OMB Circular A-133 (68 FR 38401) to increase the audit threshold to an aggregate expenditure of $500,000 in federal funds and to make changes in the thresholds for cognizant and oversight agencies.

- OMB further amended the circular on June 26, 2007 (72 FR 35080), to (1) update internal control terminology and related definitions and (2) simplify the auditee reporting package submission requirement.

- On December 26, 2013, OMB Circular A-133 was **superseded by the issuance of 2 CFR Part 200, Subpart F.**

- Among other things, those changes increased the audit threshold to $750,000 for auditee fiscal years beginning on or after December 26, 2014 and made changes to the major program determination process.

The 2022 Compliance Supplement

- [2022 Compliance Supplement](#)
- The Compliance Supplement (Supplement) is based on the requirements of the 1996 Amendments and 2 CFR Part 200, Subpart F, ==which provide for the issuance of a compliance supplement to assist auditors in performing the required audits==.

Why do we need the Compliance Supplement?

- The Supplement is a document that identifies existing, important compliance requirements that the federal government expects to be considered as part of an audit required by the 1996 Amendments to the Single Audit Act.

- Without the Supplement, auditors would need to research many laws and regulations for each program under audit to determine which compliance requirements are important to the federal government and could have both a direct and material effect on a program.

Auditor Testing

- The Supplement focuses the auditor to test the compliance requirements most likely to cause improper payments, fraud, waste, abuse, or generate audit findings for which the federal awarding agency will take sanctions.

Shifting the Focus to Performance

- Federal awarding agencies are encouraged to continue to shift their focus in grants management from one heavy on compliance to a balanced approach that includes establishing measurable program and project goals and analyzing data to improve results.

- The Compliance Supplement reduced the areas for compliance reviews from a maximum of 12 to a maximum of six.

- This reduction focused the agencies and the auditors on the areas that are most important for federal awarding agencies to manage programs more efficiently.

Guidance for Specific Federal Programs

- The Supplement also provides guidance to assist auditors in determining compliance requirements relevant to the audit, audit objectives, and suggested audit procedures for programs not included herein.

- For single audits, the Supplement replaces agency audit guides and other audit requirement documents *for individual federal programs.*

Auditor's Roadmap

- The 2 CFR Part 200, Subpart F, describes the non-federal entity's responsibilities for managing federal assistance programs (2 CFR section 200.508) ==and the auditor's responsibility with respect to the scope of the audit== (2 CFR section 200.514).

- Auditors are required to follow both the provisions of 2 CFR Part 200, Subpart F, and this Supplement.

TABLE OF CONTENTS

Program Specific

For program-specific audits performed in accordance with a federal agency's program-specific audit guide, the auditor must follow such program-specific audit guide.

How do they do that?

Matrix of Compliance Requirements

- Part 2-The Matrix of Compliance Requirements (Matrix) identifies the federal programs and compliance requirements addressed in the Supplement and associates the programs with the applicable compliance requirements.

- The Matrix also identifies the applicable federal agency and the Assistance Listing (Catalog of Federal Domestic Assistance (CFDA)) number for each program included in the Supplement.

Requirement	A	B	C	E	F	G	H	I	J	L	M	N
Program Number	Activities Allowed or Unallowed	Allowable Costs/Cost Principles	Cash Management	Eligibility	Equipment Real Property Management	Matching, Level of Effort, Earmarking	Period of Performance	Procurement Suspension & Debarment	Program Income	Reporting	Subrecipient Monitoring	Special Tests and Provisions
10.000 (no matrix)												
10.500	Y	Y	N	N	N	Y	Y	N	N	Y	Y	N
10.511	Y	Y	Y	N	Y	Y	N	N	N	N	N	N
10.512	Y	Y	N	N	Y	N	N	N	N	N	N	N
10.514	Y	Y	N	N	N	N	N	N	N	Y	Y	N
10.515	Y	Y	Y	N	N	N	N	N	N	Y	Y	N
10.516	Y	Y	N	Y	N	N	N	N	N	Y	Y	N
10.517	Y	Y	Y	N	N	N	N	N	N	N	N	N
10.520	Y	Y	Y	N	Y	N	N	N	N	N	N	N
10.521	Y	Y	Y	N	Y	N	N	N	N	Y	Y	N
10.542**	Y	N	N	Y	N	N	N	N	Y	N	Y	N
10.551/10.561 (SNAP Cluster)	Y	Y	N	N	N	Y	Y	N	Y	N	Y	Y
10.553/10.555/10.556/ 10.559/10.582 (Child Nutrition Cluster)	Y	Y	N	Y	N	N	N	Y	N	Y	N	Y

We may not work in the Matrix ... But now we work in one

Compliance Requirements

- Part 3 lists and describes the **12 types of compliance requirements** and, except for Special Tests and Provisions, **the related audit objectives that the auditor must consider, as applicable**, in every audit conducted under 2 CFR Part 200, Subpart F, (with the exception of program-specific audits performed in accordance with a federal agency's program-specific audit guide).

Auditor Responsibilities

- The auditor is responsible for achieving the stated audit objectives for the applicable compliance requirements.

- Suggested audit procedures are provided to assist the auditor in planning and performing tests of non-federal entity compliance with the requirements of federal programs.

- The compliance requirements for Special Tests and Provisions are unique to each federal program

WELCOME TO THE ASSUMPTION CENTER

I THINK WE ALL KNOW WHY WE'RE HERE

- Part 4-The description of program procedures is general in nature. Some programs may operate somewhat differently than described due to (1) the complexity of governing federal and state laws and regulations; (2) the administrative flexibility afforded non-federal entities; and (3) the nature, size, and volume of transactions involved.

Agency Program Requirements

84	Department of Education (ED)	
84.000-Cross-Cutting Section		4-84.000
84.002-Adult Education-Basic Grants to States		4-84.002
84.010-Title I Grants to Local Educational Agencies (Title I, Part A of the ESEA)		4-84.010
84.011-Migrant Education-State Grant Program (Title I, Part C of ESEA)		4-84.011
84.027-Special Education-Grants to States (IDEA, Part B)		4-84.027
84.032-Federal Family Education Loans (Guaranty Agencies)		4-84.032-G
84.032-Federal Family Education Loans (Lenders)		4-84.032-L
84.041-Impact Aid (Title VII of ESEA)		4-84.041
84.173-Special Education-Preschool Grants (IDEA Preschool)		4-84.027
84.181-Special Education-Grants for Infants and Families		4-84.181
84.217-TRIO-McNair Post-Baccalaureate Achievement		4-84.042
84.282-Charter Schools		4-84.282
84.287-Twenty-First Century Community Learning Centers		4-84.287
84.365-English Language Acquisition State Grants		4-84.365
84.367-Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants)		4-84.367
84.424-Student Support and Academic Enrichment Program		4-84.424
84.425-Education Stabilization Fund (ESF)		4-84.425-Intro
84.425-ESF Section 1 – Elementary and Secondary Education		4-84.425-ESF
84.425A-Education Stabilization Fund–State Educational Agency (Outlying Areas)		4-84.425-ESF
84.425C-Governor's Emergency Education Relief Fund		4-84.425-ESF
84.425D-Elementary and Secondary School Emergency Relief Fund		4-84.425-ESF
84.425H-Education Stabilization Fund–Governors (Outlying Areas)		4-84.425-ESF
84.425R-Coronavirus Response and Relief Supplemental Appropriations Act, 2021–Emergency Assistance for Non-Public Schools (CRRSA EANS)		4-84.425-ESF
84.425U-American Rescue Plan–Elementary and Secondary School Emergency Relief (ARP ESSER)		4-84.425-ESF
84.425V-American Rescue Plan–Emergency Assistance to Non-Public Schools (ARP EANS)		4-84.425-ESF
84.425X-American Rescue Plan–Outlying Areas State Education Agency (ARP-OA-SEA)		4-84.425-ESF
84.425-ESF Section 2– Higher Education (Higher Education Emergency Relief Fund (HEERF)		4-84.425-HEERF

Clusters of Programs

- Part 5-A cluster of programs is a grouping of closely related programs that have similar compliance requirements. Look at your SEFA for an example.

- Although the programs within a cluster are administered as separate programs, a cluster of programs is treated as a single program for the purpose of meeting the audit requirements in 2 CFR Part 200, Subpart F. Example: Special Education Grants to Schools

SEFA Clusters

Federal Grantor/ Pass-Through Grantor/Program or Cluster Title	Federal AL Number	Pass-Through Entity Identifying Number	Federal Expenditures
US Dept of Agriculture			
Passed Through Idaho Dept of Education:			
Child Nutrition Cluster:			
COVID-19 - School Breakfast Program	10.553	202121/202222N109947	$203,492
COVID-19 - National School Lunch Program*	10.555	202121/202222N109947	440,957
COVID-19 - Summer Food Service Program for Children	10.559	202121N109947	2,249
Total Child Nutrition Cluster			646,698
Total US Dept of Agriculture			646,698
US Dept of Treasury			
Passed Through Idaho Dept of Education:			
COVID-19 - Coronavirus Relief Fund	21.019	20-1892-0-1-806	116,171
COVID-19 - Coronavirus State & Local Fiscal Recovery Fund	21.027	SLFRP0142	160,980
Total US Dept of Treasury			277,151
US Dept of Education			
Passed Through Idaho Dept of Education:			
Special Education Cluster:			
Special Education - Grants to States	84.027A	H027A210088	294,287
COVID-19 - Individuals with Disabilities Education Act/American Rescue Plan Act of 2021	84.027X	H027X210088	32,190
Total	84.027		326,477
Special Education - Preschool Grants	84.173A	H173A210030	16,750
COVID-19 - Individuals with Disabilities Education Act/American Rescue Plan Act of 2021	84.173X	H173X210030	4,213
Total	84.173		20,963
Total Special Education Cluster			347,440
Title I Grants to Local Educational Agencies	84.010A	S010A20/210012	203,715
Career & Technical Education - Basic Grants to States	84.048A		16,868
Supporting Effective Instruction State Grants	84.367A	S367A20/210011	41,831
Student Support & Academic Enrichment	84.424A	S424A210013	17,649
COVID-19 - Elementary and Secondary School Emergency Relief Fund	84.425D	S425D20/210043	314,021
COVID-19 - American Rescue Plan - Elementary and Secondary Schools Emergency Relief Fund	84.425U	S425U210043	217,260

Internal Control

- Part 6 - As a condition of receiving federal awards, non-federal entities (LEAs) **agree to comply with laws, regulations, and the provisions of grant agreements and contracts,** and to also maintain internal control to provide reasonable assurance of compliance within these requirements.

- Part 6 addresses the **objectives, principles, and components of internal control based** on the "Standards for Internal Control in the Federal Government," ("Green Book"), issued by the Government Accountability Office, and the "Internal Control Integrated Framework."

Assistance Listing Specifics

DEPARTMENT OF EDUCATION

ASSISTANCE LISTING 84.027 SPECIAL EDUCATION—GRANTS TO STATES (IDEA, Part B)

ASSISTANCE LISTING 84.173 SPECIAL EDUCATION—PRESCHOOL GRANTS (IDEA Preschool)

I.   PROGRAM OBJECTIVES

The purposes of the Individuals with Disabilities Education Act (IDEA) are to (1) ensure that all children with disabilities have available to them a free appropriate public education (FAPE) that emphasizes special education and related services designed to meet their unique needs and prepares them for further education, employment, and independent living; (2) ensure that the rights of children with disabilities and their parents are protected; (3) assist states, localities, educational service agencies, and federal agencies to provide for the education of all children with disabilities; and (4) assess and ensure the effectiveness of efforts to educate children with disabilities. The Assistance to States for Education of Children with Disabilities program (IDEA, Part B) and the Preschool Grants for Children with Disabilities program (IDEA Preschool) provide grants to states to assist them in meeting these purposes (20 USC 1400 et seq.).

Testing Grid & Allowability

April 2022   Special Education Cluster (IDEA)   ED

A	B	C	E	F	G	H	I	J	L	M	N
Activities Allowed or Unallowed	Allowable Costs/Cost Principles	Cash Management	Eligibility	Equipment/ Real Property Management	Matching, Level of Effort, Earmarking	Period Of Performance	Procurement Suspension & Debarment	Program Income	Reporting	Subrecipient Monitoring	Special Tests and Provisions
Y	Y	N	N	Y	Y	Y	Y	N	N	Y	N

A.   **Activities Allowed or Unallowed**

See also Part 4, 84.000 ED Cross-Cutting Section.

1.   *SEAs*

   Allowable activities for SEAs are subgranting funds to LEAs and state administration, and other state-level activities (see Section III.G.3, "Matching, Level of Effort, Earmarking – Earmarking," for a further description of these activities).

2.   *LEAs*

   a.   *IDEA, Part B* – An LEA may only use federal funds under IDEA, Part B for the excess costs of providing special education and related services to children with disabilities. Special education includes specially designed instruction, at no cost to the parent, to meet the unique needs of a child with a disability, including instruction conducted in the classroom, in the home, in hospitals and institutions and in other settings, and instruction in physical education. Related services include transportation and such developmental, corrective and other supportive services as may be required to assist a child with a disability to benefit from special education. Related services do not include a medical device that is surgically implanted or the replacement of such device. A portion of these funds, under conditions specified in the law, may also be used by the LEA (1) for services and aids that also benefit nondisabled children; (2) for early intervening services; (3) to establish and implement high-cost or risk-sharing funds; and (4) for administrative case management. Excess costs are those costs for the education of an elementary school or secondary school student with a disability that are in excess of the average annual per student expenditure in an LEA during the preceding school

Why is this important?

When you apply your grant management knowledge, and you know what the auditor is looking for, you can have successful audit outcomes!

Sometimes You Have To Be Your Own *hero.*
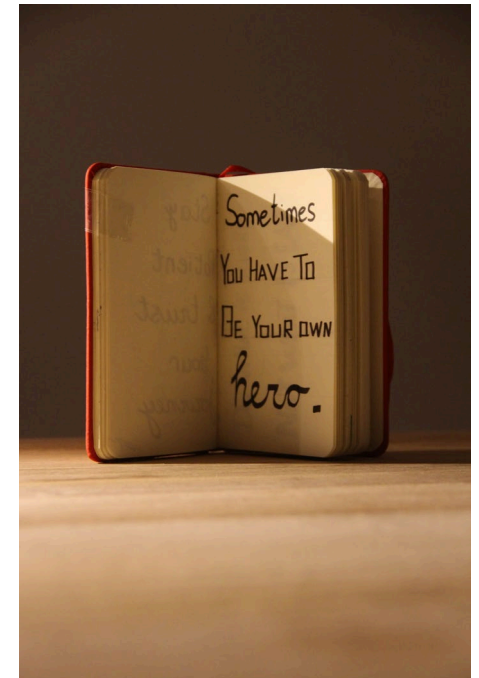
Tips & Tricks: Appropriation Tracking

- Appropriation - an authorization granted by the local school board to incur obligations and to expend public funds for a stated purpose.

- Appropriated Fund Balance- Portion of beginning of year fund balance appropriated by the board for current year expenditures.

- Budget - a plan of financial operation for a given period of time, including an estimate of all proposed expenditures from the funds of a local unit and the proposed means of financing the expenditures
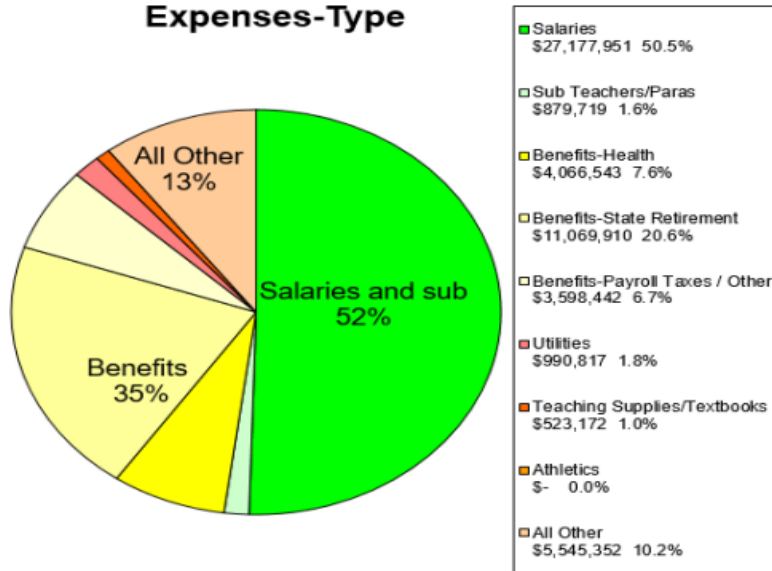
Anyone using data analytics to track expenditures?

Dexter Community Schools
Financial Dashboard
2022-23 Budget (December Revision)

			2020-21 Actual			
Student Count *	**Total Revenues**	**Total Expenditures**	**Excess Rev/Exp**	**Ending Fund Balance**	**%**	**Foundation Allowance**
3,411	$46,114,251	$44,387,472	$1,726,779	$11,581,137	26.1%	$8,328
		Peer Group Ranking from most recent Bulletin 1014 (2020-21 data)			3rd out of 30	9 above minimum
			2021-22 Actual			
3,411	$49,573,904	$48,912,197	$661,707	$12,242,844	25.0%	$8,700
			2022-23 Budget (December Revision)			
3,375	$49,197,854	$53,851,906	($4,654,052)	$7,588,792	14.1%	$9,150

Expenses-Type

- Salaries $27,177,951 50.5%
- Sub Teachers/Paras $879,719 1.6%
- Benefits-Health $4,066,543 7.6%
- Benefits-State Retirement $11,069,910 20.6%
- Benefits-Payroll Taxes / Other $3,598,442 6.7%
- Utilities $990,817 1.8%
- Teaching Supplies/Textbooks $523,172 1.0%
- Athletics $- 0.0%
- All Other $5,545,352 10.2%

All Other 13%
Salaries and sub 52%
Benefits 35%

Expenses-Program

- Instruction $31,423,114 58.4%
- Student Services $5,989,056 11.1%
- Instructional Support $2,114,101 3.9%
- Technology $873,139 1.6%
- School Administration $2,743,367 5.1%
- General Administration $859,230 1.6%
- Business Administration $729,509 1.4%
- Building & Grounds $5,360,314 10.1%
- Utilities $990,817 1.8%
- Transportation $1,874,235 3.5%
- Athletics $- 0.0%
- All Other $895,024 1.7%

All Other 17%
Administration 8%
Instructional Services 75%

Analytics Budget to Actuals

Board Goals - Dashboards FY21

DASHBOARDS

Budget Performance Update

Month of September (fiscal year 2021):

↓ Total MTD Revenues: $5,218,929; under plan* (unfavorable) by -$7,027,603
↑ Total MTD Expenditures: $12,989,612; over plan (unfavorable) by +$3,549,463

Fiscal year to date (July-September):

↑ Total YTD Revenues: $67,989,799 (60.9% of annual budget compared to 60.5% prior YTD); over plan (favorable) year-to-date (YTD) by +$2,654,531

   ↑ 6000 REVENUE FROM LOCAL SOURCES: +$2,449,281
   ↑ 7000 REVENUE FROM STATE SOURCES: +$59,675
   ↑ 8000 REVENUE FROM FEDERAL SOURCES: +$146,205
   ↓ 9000 OTHER FINANCING SOURCES: -$630

↑ Total YTD Expenditures: $28,702,768 (23.9% of annual budget compared to 26.0% prior YTD); over plan (unfavorable) year-to-date (YTD) by +$2,339,008

   ↓ 100 PERSONNEL SERVICES - SALARIES: -$36,848
   ↑ 200 PERSONNEL SERVICES - EMPLOYEE BENEFITS: +$1,287,952
   ↓ 300 PURCHASED PROFESSIONAL AND TECHNICAL SERVICES: -$141,903
   ↑ 400 PURCHASED PROPERTY SERVICES: +$2,074,870
   ↑ 500 OTHER PURCHASED SERVICES: +$376,206
   ↓ 600 SUPPLIES: -$779,283
   ↓ 700 PROPERTY: -$43,519
   ↓ 800 OTHER OBJECTS: -$416,596
   ↑ 900 OTHER USES OF FUNDS: +$18,130

End of Fiscal Year Projection

	Projected	Annual Budget	Variance
Total Revenues	$112,634,954	$111,598,340	+$1,036,614
Total Expenditures	$117,969,727	$120,072,115	-$2,102,389
Difference	↓-$5,334,772	-$8,473,776	+$3,139,003

* Plan equals budgeted amount including any assumptions for all periods (Trend Amount).

Note from Finance Director:
The projection for year-to-date current real estate revenue collections was adjusted downward by $1,617,917 to reflect a more accurate year-end projection and to adjust for the effects of timing on trend analysis.

Actual vs. Plan (Trend) Expenses - General Fund
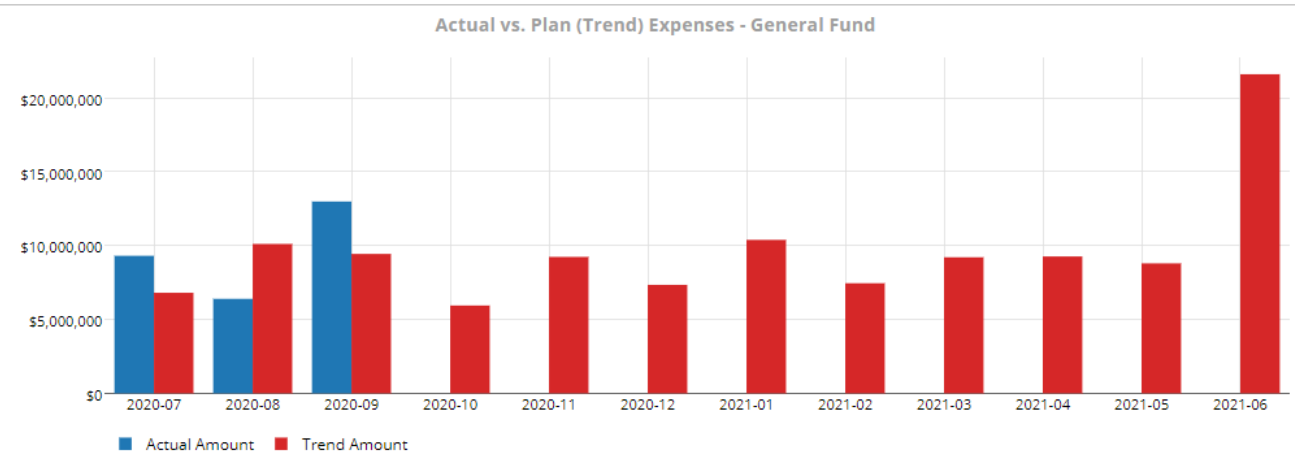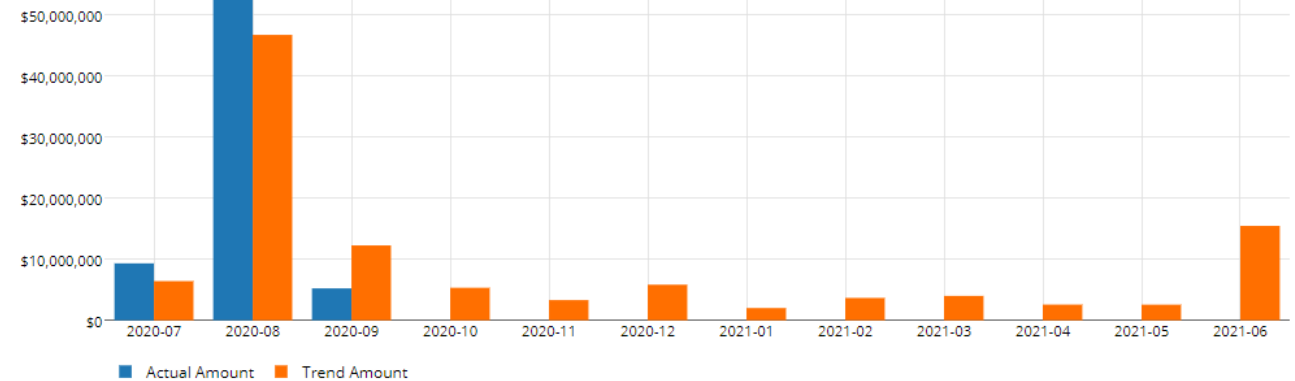
Discussion Time

What's on your mind?

Unmute & Share

Federal Funds Ending

ARP IDEA PART B - Obligation 9/30/2023
LEA Closeout/final draw GRA downs 12/15/2023
CRRSA ESSER II- Obligation 9/30/2023
LEA Closeout/final draw GRA downs 12/15/2023
SLFRF Instruction Staff Add'l Comp: 7/1/2022-06/30/2023
LEA Closeout/final draw GRA downs 6/30/2023
ARP ESSER III- Obligation 9/30/2024
LEA Closeout/final draw GRA downs 12/15/2024
ARP HCY Homeless II: Obligation 09/30/2024
LEA Closeout/final draw GRA downs 12/15/2024

Post Legislative Tour Links

- https://www.sde.idaho.gov/events/leg-roadshow/files/presentations/2023-Post-Leg-Legislative-Update.pdf
- Julie/Gideon https://www.sde.idaho.gov/events/leg-roadshow/files/presentations/FY23-FY24-Public-School-Appropriations.pdf

Upcoming SDE Training Opportunities

- April 26th – CFSGA Training Roadshow: Nampa (Nampa Civic Center)
- April 27th – School-Based Medicaid **Webinar** (Special Education Related)
- May 2nd - CFSGA Training Roadshow: Coeur d' Alene (CD 'A School District Midtown Meeting Center)
- May 9th - CFSGA Training Roadshow: Idaho Falls (Holiday Inn & Suites Idaho Falls)
- May 10th - CFSGA Training Roadshow: Twin Falls (CSI Herrett Center)
- Allocations Updates TBD in May

Reach Out to the SDE

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Keep Up the Good Work & Thank You!

The final budget push is coming. You can do it!

You are making a difference!

Thank you for attending FFGCoP! Leading with courage, strategy, and confidence!

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