



Idaho Department
of Education

Federal Fiscal Grants Communities of Practice

Leading with courage, strategy, and confidence!



Agenda January 2024

- Congratulations, Celebrations, and Shout Outs
- What's on your radar?
- Recap from November 2023 FFGLCoP
- Hot Topics, News, and Legislation
- Professional Development (PD) in 15 – Budgeting for School-Based Medicaid
- GRA Documentation Guide



Celebrations & Shout-Outs

ASBO HONORS

2022–2023 Meritorious Budget Award and Pathway to the MBA Recipients

IDAHO

Independent School District of Boise City
Joint School District 2 (West Ada School
District)



How's the weather?



What's on Your Radar?

DATA ACQUISITION CALENDAR 2023 - 2024

DUE DATE	TITLE	APPLIES TO	REQUIRED BY	DETAIL	DEPARTMENT	CONTACT 1	CONTACT 2
01/01/24	21st CCLC Demographics	21st CCLC Program Participants	Government Performance and Results Act (GPRA); EDGAR, Section 75.720	EDUID, First, Last, gender, DOB, Race/Ethnicity, IEP, FRL, ELL/LEP	Student Engagement & Safety	Sheena Strickler (208) 332-6813 Coordinator	n/a
01/06/24	Application for Tuition Equivalency Funds	Districts Only	State Law IC 33-2004	Special education students application for tuition equivalency funds. https://www.sde.idaho.gov/sped/funding/files/funding/forms/Exceptional-Child-Tuition-Equivalency.pdf	Special Education	Lisa Pofelski-Rosa (208) 332-6916 Financial Specialist, Principal	Israel Silva (208) 332-6910 Financial Specialist, Senior
01/15/24	Charter School LEA Designation	Charters Only	IDAPA 08.02.04.500.02	This is required for any district authorized charter school wanting to be an independent LEA authorized by the district.	School Choice	Michelle Clement Taylor (208) 332-6963 Director	n/a
01/15/24	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 February Foundation payment.	Public School Finance	Tania Goretoy (208) 332-6841 Program Information Coordinator	Julie Oberle (208) 332-6843 Director
01/15/24	Title I-A, Application for Reallocated Funds (if available)	Districts & Charters	Federal Law PL 107-110	Districts apply for the additional funds annually.	Federal Programs	Brian Butkus (208) 332-6900 Funding & Fiscal Accountability Specialist	n/a
01/15/24	Funding Cap Appeal Application	Districts & Charters	State Law IC 33-1006	Request for waiver from funding cap.	Student Transportation	Zane Cliver (208) 332-6832 Financial Specialist	n/a
01/15/24	Low of missing APR data (prior school year)	School Partners	GEAR UP Federal Regs/Evaluation Plan 34 CFR	Required for federal reporting and evaluation. Information needed for federal reporting that is low or missing for any reason. This could include courses, dual enrollment, grades, GPA, ADA, test scores, IEP, ELL, homeless, and exit codes.	Student Engagement & Safety	Jacque Deahl (208) 332-6946 GEAR UP Coordinator	n/a
01/25/24	Final Application and Budgets IDEA Part B and Preschool Funds for New Charter School	Charters Only	Federal Regulations 34 CFR 300, 200-300.204	Required for eligibility for IDEA Part B and Preschool funds.	Special Education	Lisa Pofelski-Rosa (208) 332-6916 Financial Specialist, Principal	Israel Silva (208) 332-6910 Financial Specialist, Senior
01/31/24	General Supervision File Review (GSFR)	Districts & Charters	34 CFR Sec. 300.149, 34 CFR Sec. 300.600-602	GSFR- Final deadline for uploading existing supporting evidence for identified areas of concern reported in through the CTT.	Special Education	Debi Smith (208) 332-6915 Special Populations Coordinator	n/a
01/31/24	ISEE - Financial Transparency Jan FY24 (July 1, 2023 - December 31, 2023)	Districts & Charters	State Law IC 357	Second submission of cumulative financial expenditure and revenue transaction data for FY2023. Uploaded and certified via the State Reporting Manager (SRM). Used for Idaho State Transparency purposes.	State Board of Education	Todd King (208) 332-6937 Education Data Systems Reporting Manager	Chris Campbell (208) 332-6970 Chief Technology Officer

DATA ACQUISITION CALENDAR 2023 – 2024 cont.

DUE DATE	TITLE	APPLIES TO	REQUIRED BY	DETAIL	DEPARTMENT	CONTACT 1	CONTACT 2
02/01/24	SFA Onsite Review	Districts & Charters	Federal Regulations 7 CFR 210	Each sponsor of multiple sites must complete a self-review of the breakfast and lunch programs and keep the results on file. Reviews with Corrective Action require follow up; keep on file for review by SDE. Form is available in Idaho School Nutrition Reference Guide on CNP website.	Child Nutrition	NSLP Team (208) 332-6820	
02/01/24	Migrant Student Information System (MSIS) Data Reporting; Instructional Services, Supportive Services, Priority for Services and Continuation of Services	Districts & Charters	Federal Law ESSA	Required for Federal Reporting/Accountability/IC sub-allocation determination; Districts complete quarterly data verification in MSIS Federal Programs with Regional MEP Coordinator.		Sarah Seamount (208) 332-6958 Title I-C Coordinator	
02/01/24	Application for Impact Aid	Districts Only	Federal Law Title VII, PL 874	Application for Title VII (PL 874) Impact Aid in Federally affected areas and for (NCLB) Act of 2001. Application must be on file with SDE.	Indian Education	Johanna Jones (208) 332-6968 Coordinator	
02/14/24	General Supervision File Review (GSFR) Compliance Notifications	Districts & Charters	34 CFR Sec. 300.149, 34 CFR Sec. 300.600-602	Official notifications of noncompliance issued to LEAs for any areas of noncompliance identified through GSFR.	Special Education	Debi Smith (208) 332-6915 Special Populations Coordinator	Alisa Fewkes (208) 332-6919 Data & Reporting Coordinator
02/15/24	Independent Review of Applications	Districts & Charters	Federal Regulations 7 CFR 210	SFAs demonstrating high levels of, or are at risk for, administrative error are required to conduct a review of F/R application determination prior to notifying households of eligibility or ineligibility. Complete if notified of requirement	Child Nutrition	Melissa Cook (208) 332-6830 Financial Specialist	Jennifer Butler (208) 332-6929 NSLP Coordinator
02/15/24	GEAR UP Semester 1 Data	School Partners	GEAR UP Federal Regs/Evaluation Plan 34 CFR	Required for federal reporting and evaluation. Includes courses, dual enrollment, grades, GPA, ADA, test scores, IEP, ELL, homeless.	Student Engagement & Safety	Jacque Deahl (208) 332-6946 GEAR UP Coordinator	

Recap of November 2023 FFGC CoP

What are Excess Costs? Special Education

- Excess costs are costs that would not have been incurred if the LEA did not have a special education program.
- Students in the special education program are general education students first, but IDEA is exclusively for the special education portion.
- Except as otherwise provided, amounts provided to an LEA under Part B of the Act may be used only to pay the excess costs of providing special education and related services to children with disabilities.

Appendix A to Part 300

How do I Know if a Cost is an Excess Cost?

For a particular cost to be allowed, it must be an excess cost of providing special education and related services. When determining whether a cost is an excess cost, ask the following guiding questions:

In the absence of special education needs, would this cost exist? If the answer is...

- No, then the cost is an excess cost and may be eligible.
- Yes, then the cost is not an excess cost and is not allowed.

Is this cost also generated by students without disabilities? If the answer is...

- No, then the cost is an excess cost and may be eligible.
- Yes, then the cost is not an excess cost and is not allowed.

If it is a child-specific service, is the service documented in the student's IEP? If the answer is...

- Yes, then the cost is an excess cost and may be eligible.
- No, then the cost is not an excess cost and is not allowed.

Why Do We Do an Excess Cost Calculation?

- Local educational agencies (LEAs) must follow certain requirements when accepting federal funds. The IDEA requires LEAs to use Part B funds only to pay the “excess costs” of providing special education and related services to students with disabilities 34 CFR 300.202(a)(2).
- The purpose of this requirement is *to prevent LEAs from using Part B funds to pay for all the costs directly attributable to the education of students with disabilities.*

Hot Topics, News, and Legislation

Uniform Grant Guidance Proposed Changes – NO DECISION ANNOUNCEMENTS

- OMB proposes increasing the single audit threshold from \$750,000 to \$1,000,000
- Increasing the amount of subaward costs that can be counted within the MTDC base from \$25,000 to \$50,000;
- Increasing the de minimis indirect cost rate from 10 to 15 percent over MTDC; and
- Equipment threshold to \$10,000
- Removing the “simplified acquisition threshold” cap for fixed amount subawards that is currently in place.

National Education Funding News

Recap prior to this week's new continuing resolution

- [H.R. 5894](#), the most extreme education funding bill ever to reach the House floor, slashes Title I by 80 percent.
- The Republican-backed bill calls for funding the department at \$67.4 billion. But the bill would also rescind more than \$10 billion of funding for K-12 education that was already approved by Congress, bringing the overall cut to the Education Department to about 28 percent from fiscal 2023.
- Final Title IX rules delayed once more as Ed Dept misses deadline
- [Congress passes funding bill](#) (2 tier) to avert government shutdown ([doesn't include education until](#) the 2nd tier)

What is a Continuing Resolution?

- Operations of most federal agencies are funded on an annual basis by appropriations. When those appropriation bills are not enacted by the start of the fiscal year on October 1, Congress uses a continuing resolution, or “CR,” as a temporary measure to fund government activities for a limited time.
- Continuing resolutions are temporary “stopgaps,” often employed to avoid a partial [government shutdown](#) and to give lawmakers more time to enact appropriations for the full year.
- Some programs deemed essential services, such as those related to public safety, often continue to operate even without a CR.

Continuing Resolutions in Place

1. Fiscal year 2024 began on October 1, and none of the 12 appropriation bills for the year were enacted yet.
2. A continuing resolution was passed on September 30 to avoid a [government shutdown](#) and provide temporary funding for government operations (plus some supplemental funding for other purposes) through November 17.
3. No agreement was met by Nov. 17th, so a second CR was enacted. This second CR [extended funding in two phases](#) — funding for agencies covered by four appropriation bills has been extended to January 19, 2024, and funding for agencies covered by the remaining eight bills has been extended to February 2, 2024.

Source: <https://www.pgpf.org/blog/2023/11/what-is-a-continuing-resolution>

Third Continuing Resolution

- The Senate has advanced a third continuing resolution (CR) for fiscal year 2024 to avoid a partial government shutdown at midnight on Friday, Jan. 19.
- The new measure would extend the "*laddered*" *approach* from the current CR, with the first set of appropriations bills expiring on Friday, March 1: Agriculture, Energy-Water, Military Construction-VA, and Transportation-HUD (these are currently set to expire Jan. 19).
- The second set of appropriations bills would expire a week later, on Friday, March 8: Commerce-Justice-Science, Defense, Financial Services-General Government, Homeland Security, Interior-Environment, Labor-HHS-**Education**, Legislative Branch, and State-Foreign Operations bills (these are currently set to expire two weeks after the first deadline, on Friday, Feb. 2). The pending CR would also extend several expiring policy deadlines to March 8.
- **The continuing resolution would fund the government through March 1 and March 8.**

Source: <https://www.crfb.org/blogs/upcoming-congressional-fiscal-policy-deadlines>

How Do These CR's Affect My Budget?

- Delayed federal budgeting delays the apportionment to States
- States (SEAs) won't have a firm number to advise LEAs on estimates for budgeting
- States (SEAs) will have less time to calculate LEA allocations
- LEAs won't have estimates as early for their budgets

What can we do?

- Review LEA enrollment, low-income rates, and other factors that are used for federal formula driven allocations.
- Ask questions like-Did my LEA enrollment drop, increase?



Title IX Updates

- The Education Department has pushed back the date for finishing its updated regulations for Title IX of the Education Amendments of 1972 to **March**, according to the agency's latest regulatory agenda.
- The lawmakers requested an updated timeline for the rule's release and urged the department to use "all necessary resources" to issue the final regulations as soon as possible.
- The Education Department in May said it had received more than 240,000 comments on the proposed rule, nearly twice the amount it received during its last rulemaking on Title IX under former President Trump.

New Updates to National Education Funding

- Schumer and Johnson reached an agreement last weekend to set overall government spending at \$1.66 trillion for fiscal year 2024. That includes \$886 billion for defense spending and \$772 billion in non-defense spending.
- The Senate will vote Thursday 1/18/2024 on the CR. (Friday 19th is the deadline).
- <https://www.congress.gov/bill/118th-congress/house-bill/6363/text>
- https://www.appropriations.senate.gov/imo/media/doc/further_additional_continuing_appropriations_act_2024_text.pdf

Local Education News



- State Funding Formula Modernization
- Access to funding lost by enrollment to ADA change
- School vouchers or education savings accounts or as [Tax credits](#)?
- Libraries
- Charter School overhaul ([Accelerating Public Charter Schools Act](#))
- Blaine Amendment challenge
- School Facilities Funding?

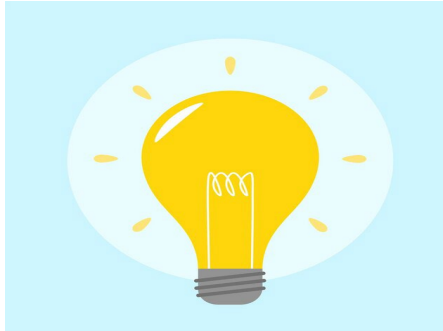
What are you watching?



FFGCoP Jan. 2024

PD- in 15: Budgeting for School-Based Medicaid

School-Based Medicaid Budgeting – Why it Matters!



- School-Based Medicaid is the 2nd payer in the Special Education hierarchy of funding. (pays before IDEA Part B) For services provided under IDEA, Medicaid is the primary payer (Centers for Medicare & Medicaid Services ([CMS](#)) Letter, issued [Dec 15, 2014](#)).
- Staffing costs and contracted services are offset by Medicaid fee schedule reimbursements (you are not reimbursed your costs, rather the fixed service cost rates set by the Medicaid fee schedule).
- Medicaid match is an expense that is captured in an LEA's Maintenance of Effort.

Special Education Hierarchy of Funding

There are three main sources of funding for Special Education Programs. They must also be spent in a specific order.

1. General Funds (Meet Maintenance of Effort 1st)
2. Medicaid Eligible Expenditure Federal Reimbursements (pays before IDEA)
3. IDEA Part B Federal (supplemental) Entitlement Grants



Doing the Math of School-Based Medicaid

\$50,000 XYZ Student's original cost for non-instructional IEP services
 (\$28,000) billable school-based Medicaid services (SLP, OT, PT, etc.)
 \$8,000 Medicaid match expense (approx. 29%)

= \$20,000 net reimbursement
 = \$30,000 final LEA costs after net Medicaid reimbursement
 - LEA administrative fees (biller costs, etc.)



Things to Remember About Medicaid

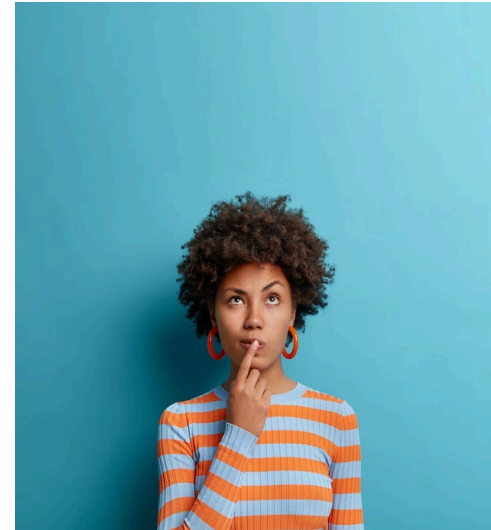
- Medicaid is insurance
- Not all students in SPED eligible for Medicaid
- Not all IEP services billable
- Additional eligibility requirements for some services
- Teachers, therapists, paraprofessionals, etc. must meet Medicaid provider qualifications
- Reimbursement only for services outlined in IEP



Factors Affecting School-Based Medicaid Reimbursements

- Reimbursement rates (FMAP) vary annually based on the state's low-income rates.
- Billable services fluctuate based on qualifying IEP services and fluid Medicaid-eligible student populations.

TIMING of claim reimbursements affects your Maintenance of Effort!



Other Things to Consider

- Nine states — Arkansas, Florida, Georgia, **Idaho**, Montana, New Hampshire, Ohio, South Dakota and Texas — account for about 60% of the decline in children’s Medicaid and CHIP enrollment from March through September, according to data released by the CMS .

That COULD mean that your LEA has less students that qualify for Medicaid coverage.

How can a Business Manager budget School-Based Medicaid reimbursements?

- Talk regularly with your Special Education director
- Special Education directors – develop a tracking system with your biller (contracted or in-house)
- Regularly review student IEP time/billable services and eligible students (SPED Director and Business Office Staff)
- Follow up on non-reimbursed claims
- Monitor match paid and trust interest earned



What do mean by a tracking system?

Estimate service hours from IEP details by student and billable services off the fee schedule

Company	Days	Daily Hours	Yearly Hours	Hourly Rate	Total Salary	Building	Program	Student
ABC Counseling	60	7.5	449.25	\$34.48	\$15,480.47	CHS	TEAM	Johnny Appleseed
ABC Counseling	91	7.5	680.5	\$34.48	\$23,446.16	CHS	TEAM	Suzy
ABC Counseling	77.5	7.5	526.5	\$34.48	\$18,153.72	CHS	TEAM	Dave
ABC Counseling	111	7.5	785	\$39.44	\$30,960.40	CHS	TEAM	Jordan
ABC Counseling	171	7.5	1227	\$54.40	\$66,748.80	SMS	ERR	Sally
ABC Counseling	171	7.5	1227	\$39.44	\$48,392.88	WI	ERR	Mary
ABC Counseling	132	7.5	991.5	\$39.44	\$39,173.51	CHS	ERR	Mike
ABC Counseling	171	7.5	1227	\$39.44	\$48,392.88	CHS	ERR	Jared
ABC Counseling	50	7.5	319	\$39.44	\$12,571.57	LC	ERR	Anne
ABC Counseling	7.0	7.5	41.25	\$39.44	\$1,626.90	WA	ERR	Carrie
ABC Counseling	22	7.5	149.5	\$39.44	\$5,894.35	LC	ERR	Madaline
ABC Counseling	0	7.5	980	\$34.48	\$33,790.40	WA	ERR	Sarah
ABC Counseling	28	7.5	210	\$54.40	\$11,424.00	VB	ERR	Sam
ABC Counseling	0	7.5	400	\$34.48	\$13,792.00	District- Wide		NA

Keeping Track of Billing

Track hours bill or submitted, note if no billing for out sick, etc.

KEY	Missing	Turned in	Needs Corrections	NO SCHOOL								Weekly Average	Date Correction Sent	Complete	Notes
Week of	Name of Provider	School	Position	Billing Sheet	Tracker	M	T	W	TH	F					
MAY 1-5	Wilson BI Specialist			Turned in	Turned in	0.3	0.3		0.3	0.3	0.26875			YES	
	Wilson BI ERR			Turned in	Turned in	7	6.8		7	7	6.9375			YES	staff out sick on wed
	Wilson ERR Para			Not needed	Turned in									YES	nb all week ERR support
	Wilson ERR Para			Not needed	Turned in									YES	nb all week ERR support
	Wilson ERR Para			Not needed	Turned in									YES	nb all week ERR support
											3.60312				
WEEKLY TOTALS AVERAGE											5				
MAY 8-12	Wilson BI Specialist			Turned in	Turned in	0.3	0.3		0.3	0.3	0.25			YES	
	Wilson BI ERR			Turned in	Turned in	7	7	5.5	7	7	6.7			YES	
	Wilson ERR Para				Not needed									YES	
	Wilson ERR Para				Not needed									YES	
	Wilson ERR Para				Not needed									YES	
WEEKLY TOTALS AVERAGE											3.475				

Which Services Can We Bill For?

- a. Behavioral Intervention
- b. Behavioral Consultation
- c. Crisis Intervention
- d. Habilitative Skill Building (renamed as of March 2020)
- e. Interdisciplinary Training
- f. Medical Equipment and Supplies
- g. Nursing Services
- h. Occupational Therapy and Evaluation
- i. Psychotherapy
- j. Physical Therapy and Evaluation
- k. Psychological Evaluation
- l. Psychotherapy
- m. Skills Building/Community- Based Rehabilitation Services
- n. Speech/Audiological Therapy and Evaluation
- o. Social History and Evaluation
- p. Transportation Services
- q. Interpretive Services

Fee Schedules & Calculations

- Make sure to get the most updated fee schedule copy that outlines the increments of time, the rates of reimbursement, service types, etc.
- Don't forget to calculate the Medicaid match rate to subtract out of the total revenue earned for a "net" value of expected reimbursements.



Recapping Budgeting for School-Based Medicaid

1. Know your student population– Medicaid eligible, IEP, Services
2. Communicate regularly between Business Office & Special Education!
3. Stay current on billing and accounts receivable for Medicaid in order to capture revenue reimbursement in the same year as costs were incurred for the services.
4. Budget your Medicaid match for net reimbursement calculations (and capture for MOE)



Grant Reimbursement Application (GRA) Documentation Training

What is the Purpose of the GRA?

- The Idaho Department of Education created the Grant Reimbursement Application (GRA) to better facilitate award recipients' requests for reimbursement of funding from federal and state grants.
- Funds are allocated, requested, and managed through the GRA.
- Rejected payments can be either sent back to the LEA for revision or rejected entirely.

Categories

Grant requests should be broken down into the following categories:

- Salaries/Benefits
- Purchased Services (not travel)
- Supplies/Materials
- Capital Objects
- Indirect Cost
- Travel
- Professional Development
- Transportation (not travel)



Do not lump multiple categories into one lump sum. Categories should be broken down to match the CFSGA or IDEA Part B Application.

GRA Requests Are Compared With...

All Title Program GRA requests are compared with the LEA's CFSGA, with exceptions for the following:

For CSI Up 2 – requests are compared to the submitted SWIP plan

Title I-D Neglected & Delinquent – requests are compared to the submitted Title I-D application

Title IX-A Subgrant – requests are compared to the submitted application

IDEA/Special Education GRA Requests Are Compared With...The IDEA Part B Application Budgets

Who Reviews Claims in the GRA?

- Lisa English handles ESSERF GRA requests (CARES Act, CRRSA Act, ARP Act, any of the Coronavirus Relief Funds distributed from the Governor's Office), 2022 Stronger Connections grant
- Michelle Perreira handles Title Programs GRA requests (I-A, CSI Up 2, I-C, I-D Subpart 1, I-D Subpart 2, II-A, III-A, IV-A, V-B, IX-A Subgrant)
- Israel Silva handles IDEA Part B School Aged, Preschool, SPED Ind 14, Restraint & Seclusion Training, and Cultivating Readers

What Are Reviewers Looking For?

- Reviewers follow the **Necessary, Reasonable, Allocable** federal regulations, but they are also aligning to your budgets in the CFSGA and IDEA Part B Application, depending on the grant.
- Submit documentation that matches your request.
- If the documentation is unclear or the total amounts don't match your reimbursement request, please indicate on the documentation what you are requesting reimbursement for.

Payment Timing

Approved requests are sent to the Idaho Department of Education's Accounting Division, where they are processed on a bi-monthly basis, paid on the 11th and 25th of each month.

- Reimbursements can only be requested once obligations have been paid.
- The expenditure start date should be the date of payment of the **earliest** invoice being reimbursed by this request.
- The expenditure end date should be the date of payment of the **most recent** invoice being reimbursed by this request.
- Grant requests should be made monthly.

How Do I Keep Track of What Documentation Each Program/Grant Requires?

Introducing the new:

Grant Reimbursement Request Supporting Documentation Guidelines

Guide for Grant Reimbursement Application (GRA)

Introduction

This document provides guidance on the types of supporting documentation that are deemed acceptable for the approval of a grant reimbursement request in the Grant Reimbursement Application (GRA).

GRA Documentation Guidelines Resource

- Will be posted with the GRA Manual
- Outlines Funds, Function/Program Codes
- **Explains** object codes and other standards determined under the [Idaho Financial Accounting Reporting Management System \(IFARMS\) Guide](#)
- Provides detailed examples of proper documentation, and attachments to the GRA reimbursement claims

Why is all the documentation important?

- Record keeping for your audits
- Protection in audits on cost allocability!
- Accountability
- Budget to actual tracking in the GRA with details attached for reference



GRA Documentation Quick Guide is Under Development

The purpose of the quick guide will be a reference for business staff to quickly check the level of detail or documentation attachments requirements by grant and highlight exceptions or special instructions by grant.






The goal of the quick guide is to save LEAs time and build their capacity.



Other Quick Guide Resources Available Now!

[Link to resources](#), scroll down

Quick Guides

-  Fiscal Quick Guide - Allocable Costs
-  Fiscal Quick Guide - Food & Snacks
-  Fiscal Quick Guide - Gift Card Purchasing
-  Fiscal Quick Guide - Obligation of Funds
-  Fiscal Quick Guide - Time & Effort Reporting

IDEA Part B and Preschool Application → GRA Portal | →

Files FAQs Training Links

Resource Files






IDEA

For additional documents, click the appropriate + sign below to open a dropdown list.

- IDEA Fiscal Monitoring +
- IDEA Information for Applications +
- Fiscal/IDEA Allocations +

Funding and Fiscal Accountability

- General Files +
- Fiscal Compliance +
- Quick Guides -**

-  Fiscal Quick Guide - Allocable Costs
-  Fiscal Quick Guide - Food & Snacks
-  Fiscal Quick Guide - Gift Card Purchasing
-  Fiscal Quick Guide - Obligation of Funds
-  Fiscal Quick Guide - Time & Effort Reporting

What's On Your Mind? Questions? Thoughts?



Contact Us! Special Education Contacts



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**Thank You and
Stay Super!**



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