



Federal Fiscal Grants Communities of Practice

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Idaho State Department of Education

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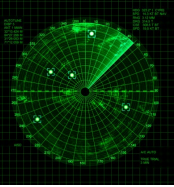
Agenda June 20th, 2023



- What's on your radar? Data Acquisition Calendar
- Recap from May 2023 FFGCoP
- Reminders: CFSGA Highlights with Kathy Gauby
- Federal Program highlight of the month – Child Nutrition – Overview: Is CEP for you? *Overview & resources by Cambria Steffler
- Tips & Tricks-Year End Closeout checklist (grant-driven)
- Professional Development: Indirect Costs for Federal Grants
- SDE Indirect Cost Overview With Aaron McCoy
- Indirect Costs - LEA Insights With Elmira Feather– Formulating an LEA Plan, Calculating & Use
- Discussion – Year End Planning, Accrual Strategies, Closeout, etc.
- Upcoming Trainings: Maintenance of Effort Refresher Webinar



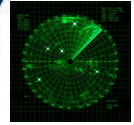
What's On Your Radar? June 2023



JUNE 2023

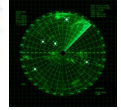
DUE DATE	DATE SUBMITTED TO THE SDE	FORM TITLE	COMPLETION LEVEL	SDE SECTION	SDE CONTACT	REQUIRED BY	COMMENTS
June		Determinations/Levels of Support	SDE	Special Education	Debi Smith (208) 332-6915	Federal Regulations 34 CFR 300.600	Determination notices for FY 2021 (July 1, 2021, to June 30, 2022) will be issued to districts/charters.
June		21st CCLC Demographics	All current 21st CCLC program participants	SESC	Sheena Strickler (208) 332-6813	Government Performance and Results Act (GPRA); EDGAR, Section 75.720	EDUID, First, Last, gender, DOB, Race/Ethnicity, IEP, FRL, ELL/LEP
Early June		ACCESS Appeals	Districts/Charters	Assessment	Andrew Bennett (208) 332-6909	ESSA 1111(b)(2)(G)	The ACCESS Participant Appeals window is an opportunity afforded by the Idaho State Department of Education and given to districts, as to verify the accurate reporting of student participation data for the annual ACCESS for ELLs 2.0 and Alternate Access English language proficiency assessments.
June 1		Charter School Advance Payment Request	Charter	School Finance	Morgan Phillips (208) 332-6840 Tania Goretoy (208) 332-6841	State Law IC 33-5208	Advance payment request for first year charter schools and charter schools serving more grades or at least 10% more classes than the previous year.
June 1		Charter School Advance Payment Request	Charter	Student Transportation	Zane Cliver (208) 332-6832 <i>*updated 8/23/22</i>	State Law IC 33-1006, 33-5208	Request for advance transportation funding.
June 14		ACCESS Appeals	Districts/Charters	Assessment	Andrew Bennett (208) 332-6909 TBD (208) 332-6893	ESSA 1111(b)(2)(G)	The ACCESS Participant Appeals window is an opportunity afforded by the Idaho State Department of Education and given to districts, as to verify the accurate reporting of student participation data for the annual ACCESS for ELLs 2.0 and Alternate Access English language proficiency assessments.
June 15		Indian Student Report/Indian Education (JOM)	District	Indian Education	Johanna Jones (208) 332-6968	Federal Regulations 25 CFR 271, 3 & 6	Johnson-O'Malley (JOM) districts only.
June 15		Summary of Indian Personnel/Indian Education (JOM)	District	Indian Education	Johanna Jones (208) 332-6968	Federal Regulations 25 CFR 271, 3 & 6	Johnson-O'Malley (JOM) districts only.
June 15		Preliminary Application and Budgets IDEA Part B and Preschool Funds	District/Charter	Special Education	Lisa Pofelski-Rosa (208) 332-6916	Federal Regulations 34 CFR 300.200-204	Required for eligibility for IDEA Part B and Preschool funds.
June 15 <i>*updated 1/26/23</i>		GEAR UP Semester 2 and Annual Data	School Partners/All Cohort Students and Comparison Group	Student Engagement & Safety	Jacque Deahl (208)332-6945	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, and exit codes.
June 15		Application for Alternative Secondary School	District/Charter	School Choice	Michelle Clement Taylor (208) 332-6963	State Law IC 33-1002C	Approved application. Application required prior to funding each fiscal year.

June Part 2



June 16 <i>*updated 8/2/22</i>	Special Education ISEE Data Collections for data collection period 8/15/22 - 6/16/23	District/Charter	Special Education	Alisa Fewkes (208) 332-6919 Will Spoja (208) 332-6933	Federal Regulations 20 U.S.C. 1416(a)(3)(A) 1412(a)(22) 34 CFR 300.170	<u>District/Charter must have the following data uploaded to ISEE on or before June ISEE upload due date.</u> Discipline: Reported at the building level. Reports suspension incidents for students with disabilities that occurred between July 1 and Jun 30 of the current school year. Reports the number of expulsions of students with and without disabilities and whether they received services during the expulsion. Every school building must file the report even if they had no suspensions. Collected through the ISEE Disciplinary Action File
June 16 <i>*updated 8/2/22</i>	Special Education ISEE Data Collections for data collection period 8/15/22 - 6/16/23	District/Charter	Special Education	Alisa Fewkes (208) 332-6919 Will Spoja (208) 332-6933	Federal Regulations 34 CFR 300.111	60-day Timeline: Reported at the district level. Reports students ages 3 through 21 for whom parental consent was obtained for an initial eligibility determination for special education and related services and were evaluated between July 1 and June 30 of the current school year. Was the eligibility determined within 60 days of receipt of parent consent? If late, how many days late and what was the reason for the delay? Data is available for review on the SPED Data Application under the Child Find tool. To access the SPED Data Application, select Resource Center on the Special Education homepage. Collected through the ISEE Special Education Students file.
June 16 <i>*updated 8/2/22</i>	Special Education ISEE Data Collections for data collection period 8/15/22 - 6/16/23	District/Charter	Special Education	Alisa Fewkes (208) 332-6919 Will Spoja (208) 332-6933	Federal Regulations 20 U.S.C. 1416(a)(3)(B) 34 CFR 300.124	Early Childhood Transition: Reported at the district level. Reports students who received services from the Idaho Infant Toddler Program, were referred as potentially eligible, and had an initial eligibility determination between July 1 and June 30 of the current school year. Collected through the ISEE Special Education Students File.
June 16 <i>*updated 8/2/22</i>	Special Education ISEE Data Collections for data collection period 8/15/22 - 6/16/23	District/Charter	Special Education	Alisa Fewkes (208) 332-6919 Will Spoja (208) 332-6933	Federal Regulations 34 CFR 300.157	Exit: Reported at the district level. Reports students ages 14-21 who exited the special education program or moved out of the district. Collected through the ISEE Special Education Students File.
June 16 <i>*updated 8/2/22</i>	ISEE Coding for McKinney-Vento Students for data collection period 8/15/22 - 6/16/23	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.
June 16 <i>*updated 8/2/22</i>	ISEE Staff Data for data collection period 8/15/22 - 5/5/23	District/Charter	School Finance	Branwyn Phillips (208) 332-6875	State Law IC 33-1004D	Final day to request and to submit staffing corrections to the snapshot date "Last Friday in September" for the July 15th payment.
June 16 <i>*updated 8/2/22</i>	ISEE Attendance and Enrollment Data Submission Deadline for data collection period 8/15/22 - 6/16/23	District/Charter	School Finance	Dean Reich (208) 332-6983 <i>*updated 1/4/23</i>	State Law IC 33-1002	July 15th payment Attendance and Enrollment deadline
June 19	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 and proper endorsement is required for the service being rendered. Use this opportunity to run the Assignment Credential Report (ACR) and correct deficiencies. The contract salary of every noncertificated teacher shall be subtracted from the district's share allowance.
June 22	Continuous Improvement Plans and Training Reimbursement Request	District/Charter	School Finance	Aaron McCoy (208) 332-6846	State Law IC 33-320	Reimbursement for qualified training related to continuous improvement plans and training. Reimbursement form will be emailed to business managers in early July.
June 22	Court-Ordered Tuition Equivalency Report	District/Charter	School Finance	Aaron McCoy (208) 332-6846	State Law IC 33-1002B	Report of students placed by Idaho court-order into a licensed home or facility. Information will be emailed to business managers in early May.
June 29	Gun Free Schools Act	District/Charter	Student Engagement & Safety	Danielle Taylor (208) 332-6984 <i>*updated 1/4/23</i>	Gun-Free Schools Act of 1994	Required reporting is within the Title IV A CFSGA Grant Application.

June Part 3



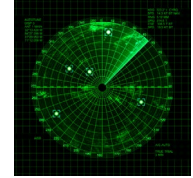
JUNE 2023 (CONTINUED)

DUE DATE	DATE SUBMITTED TO THE SDE	FORM TITLE	COMPLETION LEVEL	SDE SECTION	SDE CONTACT	REQUIRED BY	COMMENTS
June 30		21st Century Community Learning Centers Renewal Application	District/Charter	Student Engagement & Safety	Shirena Strickler (208) 332-6813	ESSA	Required for continued funding of Title IV B.
June 30		Title I-D Neglected and Delinquent Programs - Application	District/Institution	Federal Programs	Emily Sommer (208) 332-6904 <i>*updated 8/23/22</i>	Federal Law PL 107-110	Application and MOUs required for funding Title I-D Subpart 1 & 2 subgrant programs. Subpart 1 - online application, Subpart 2 - paper/pencil application
June 30		Updated Square Footage Numbers for 2023-2024	District/Charter	School Finance	Aaron McCoy (208) 332-6846	State Law IC 33-1019	Required to calculate the School Facility Maintenance Match payment. Report will be emailed to Business Managers in early June.
June 30		Title III/English Learners Data Collection	District/Charter	Federal Programs	Maria Puga (208) 332-6905	Federal Law PL 107-110	Data collection on English Learners for federal reporting.
June 30		Consolidated Federal and State Grant Application	District/Charter	Federal Programs	Brian Butkus (208) 332-6900 <i>*updated 1/4/23</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 and Title V-A programs. Must be approved by SDE before expending any of these program funds.
June 30		English Learners Assurances and Certification Form	District/Charter	Federal Programs	Maria Puga (208) 332-6905	Civil No: 79-1068 Consent Decree	Requirements that districts certify with the state whether they have English Learners enrolled or not. This is completed in the Consolidated State and Federal Grant Application (CFSGA).
June 30		Early Childhood Outcomes	District/Charter	Special Education	Shannon Dunstan (208) 332-6908 Alisa Fewkes (208) 332-6919	Federal Regulations 20 U.S.C. 1416(a)(3)(A) 1412(a)(22) 34 CFR 300.170	Districts with an Early Childhood program must submit entry and exit data in the Early Childhood Outcomes Data Collection System - which is part of the SPED Data Application - for all students who have participated in an early childhood program for six months or more, are exiting special education and related services, and or will be kindergarten eligible for the 2022-2023 school year. To access the SPED Data Application, navigate to the Resource Center on the Special Education homepage (https://www.sde.idaho.gov/sped/resource-center.html).
June 30		Camp Special Milk Renewal	District/Charter	Child Nutrition	Melissa Cook (208) 332-6830	Federal Regulations 7 CFR 215	The camp milk agreement is renewed yearly. Milk served to children at camps can be reimbursed. Submitted in MyIdahoCNP.
June 30		School Building Demographics Building Additions, Reconfigurations, Deletions	District/Charter	School Finance	Carol Piranfar (208) 332-6843	State Law IC 33-119	All NEW school districts building additions, grade reconfigurations, closures, and deletions related to the upcoming school year (http://www.sde.idaho.gov/finance/index.html).
June 30		Johnson-O'Malley (JOM) Application for Contract	District	Indian Education	Johanna Jones (208) 332-6968	Federal Regulations 25 CFR 271, 3 & 6	JOM districts only. Application must be on file with the SDE.
June 30		Career Ladder Data System (CLDS)	District/Charter	Federal Programs	Kathy Gauby (208) 332-6889	State Law IC 33-1001, 33-1004B, 33-1004D, and 33-1201A	The collection of evaluation data is required for compliance with Idaho Code §33-1001, §33-1004B, §33-1004D, and §33-1201(A).
June 30		Final McKinney-Vento/Homeless Data Verified	District/Charter	Federal Programs	Emily Sommer (208) 332-6904 <i>*updated 8/23/22</i>	Federal Law 42 USC Chapter 119 §11432 (f)(3)	Verify that annual cumulative McKinney-Vento/Homeless data submitted via ISEE matches McKinney-Vento liaison of students identified/served by district.
June 30		Equitable Service Intent to Participate and Consultation Documentation	District	Federal Programs	Michelle Clement Taylor (208) 332-6963	Federal Law ESSA	Required of districts with non-profit private schools in their boundaries and students living in their boundaries attending non-profit private schools in another district.

What's Coming Up In July?



• This was July 2022, Stay tuned for July 2023



DUE DATE	DATE SUBMITTED TO THE SDE	FORM TITLE	COMPLETION LEVEL	SDE SECTION	SDE CONTACT	REQUIRED BY	COMMENTS
July 1		Claims Inquiry Report for Auditors	District/Charter	Child Nutrition	Melissa Cook (208) 332-6830	Federal Regulations 7 CFR 210	Available for auditors, reimbursement claim report listing the monthly reimbursement paid to local agencies for Child Nutrition Program meals.
July 1		Value of Commodities Received - RA Report (WBSCM)	District/Charter	Child Nutrition	Teresa Goodsell USDAFoodsTeam @sde.idaho.gov	Federal Regulations 7 CFR 210	The Value of Commodities Received - RA Report shows the value of USDA Foods received by the program.
Mid-July		Spring/Final 21 APR Data	Subgrantee (LEA, CBO's)	Student Engagement & Safety	Sheena Strickler (208) 332-6813	ESSA Sec. 4203	Includes all 21APR data for Fall, Spring, & Summer (First day of school until last day of school).
July 13 - 27		Assessment Participation Rate Appeal	School/Charter	Assessment	Ayaka Nukui (208) 332-6926 <i>*updated 8/23/22</i>	ESSA Section 1111(h) IDAPA 08.02.03.112.05	Appeal non-participants and provide supporting documentation. https://apps2.sde.idaho.gov/AssessmentParticipationAppeals/
July 15		Annual School Bus Certification Report	District/Charter	Student Transportation	Ryan Cantrell Interim (208) 332-6851 <i>*updated 1/25/23</i>	State Law IC 33-1506	Certification that all school buses used to transport students have met annual inspection requirements.
July 15		School District Budgets	District/Charter	School Finance	Carol Piranfar (208) 332-6844	State Law IC 33-120 IC 33-801	Due 21 days after Board of Trustees approval, but no later than July 15th.
July 30		Bus Inventory/Odometer Report	District/Charter	Student Transportation	Zane Cliver (208) 332-6832 <i>*updated 8/23/22</i>	State Law IC 33-1511 IDAPA 08.02.02.160	Required to report inventory, inspection, and annual mileage of school buses.



Recapping May 2023

- Federal Program: Time & Effort
- Professional Development: Inventory
- Tracking for Federal Grants
- Tips & Tricks: Data Dashboards



[FFGCoP May 2023 Recording](#)

[FFGCoP May 2023 PDF](#)

May 2023 Federal Program: Time & Effort



- The Uniform Grant Guidance requires federally funded programs to accurately track and prove out that the time billed to federal sources appropriately matches the effort of those billing the time.
- All employees who are paid in full or in part **with federal funds** must keep specific documents to demonstrate the amount of time they spent on grant activities. ([2 C.F.R. Part 200.430](#)).
- Required under the Education Department's (ED's) [Cost Allocation Guide](#) (see section VI: Time Reporting Requirements).



[Link to Time & Effort Refresher Training](#)

[Link to More In-depth Time & Effort Training](#)

May 2023: Tips & Tricks – Data Dashboards



- We also introduced how to create and incorporate data dashboards for better transparency, presentation, and monitoring of all funds and data sets.
- Data Dashboards provide visual representations of key performance indicators (KPIs)

Could your LEA benefit from a data dashboard for tracking funding, performance trending, program goals, progress on improving systems?



May PD: Inventory Processes & Requirements Under Uniform Grant Guidance (UGG)



- The Uniform Grant Guidance requires that each LEA have a process and procedure that provides an audit trail and accountability for all appropriate inventory purchased with federal funding.
- These procedures should encompass federal, state, and your LEA specific requirements for tagging, tracking, depreciating, and disposing of equipment.
- Even if you do not use a certain federal funding source to purchase inventory, your LEA must have a policy, process, and procedure in place.
- [Inventory Template](#)

Item Description	Tag or Serial #	Funding Source	Who Holds Title	Acquisition Date of the Property	Acquisition Cost of the Property	Percentage of federal participation in the project cost for the Federal award under which the property was acquired	Location	Use	Condition	Physical Inventory Taken (date)	Disposal Date	Disposal Sales Price (if applicable)

Inventory Requirements



2 CFR 200.313 (d) Equipment

- Description of property
- Serial or other unique identification number
- Funding source including federal award identification number (FAIN)
- Title holder (2 CFR 200.313(a)) (ownership of equipment)
- Acquisition date and acquisition cost
- Percentage of Federal participation in the project costs for the Federal award under which the property was acquired
- Location of property
- Use and condition of property
- If applicable, disposal date and sales price of the property when it was disposed of
- Date of annual inventory audit





CFSGA Highlights

Kathy Gauby





Federal Program Training of the Month: Child Nutrition – CEP Overview

Cambria Steffler
MS, RD Coordinator, Child Nutrition Program



What is CEP?



- Community Eligibility Provision
- Option for qualifying schools to serve free meals to all students
 - Reduces stigma around free meals
 - Helps families financially
 - Streamlines meal service
 - Reduces administrative work



Who Qualifies?



- Schools and LEA's with a minimum Identified Student Percentage of 40% or higher
 - Identified Students = students certified for free meals without the use of an application (ex. SNAP)



Resources



- SDE Website
 - Fact sheets
 - List of eligible schools and districts
 - Frequently asked questions
 - Important links
- USDA Website
 - Legislation information
 - Resource center

The screenshot shows the Idaho State Department of Education website. At the top left is the logo and name "IDAHO STATE DEPARTMENT OF EDUCATION". To the right are navigation options: "Menu", "Search", and "Language". Below this is a breadcrumb trail: "Home / Departments / CNP / SMP / Community Eligibility Provision". The main heading is "Community Eligibility Provision" in white text on an orange background. Below the heading is a paragraph explaining CEP: "Community Eligibility Provision (CEP) allows schools and local educational agencies (LEAs) to provide free breakfast and lunch to students in high poverty areas. CEP determines eligibility from programs such as the Supplemental Nutrition Assistance Program (SNAP) and the Temporary Assistance for Families in Idaho (TAFI) instead of relying on the collection of household applications." Below the text are four tabs: "Files", "FAQs", "Training", and "Links". The "Files" tab is active, showing a "Resource Files" section with three categories: "General Information" (Community Eligibility Provision Fact Sheet, Department of Education CEP Guidance), "Eligible Districts and Schools" (SY22-23 Idaho CEP District Notification, SY22-23 Idaho CEP School Notification), and "Guidance for Free and Reduced Determinations" (CEP Planning and Implementation Guidance). On the right side of the page, there is a sidebar titled "Child Nutrition Programs" with a list of links including "Child and Adult Care Food Program", "School Meal Programs", "Community Eligibility Provision", "Fresh Fruit & Vegetable Program", "Hiring & Training", "Idaho School Nutrition Reference Guide", "National School Lunch & Breakfast", "School Wellness", "Smart Snacks", "Summer Food Service Program", and "USDA Foods & Processing". At the bottom of the sidebar are "Archives", "Resource Center", and "Nondiscrimination Statement". A "Contact Details" section at the bottom of the sidebar lists "Cambria Steffler, MS, RD".





Tips & Tricks: Year End Closeout checklist (grant-driven)



Fiscal Year-End Check List



- Year-end closeout can be especially complicated around grant compliance.
- This list attempts to prompt your own further development of internal processes and procedures for year-end closing – grant related.

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Section Details: Miscellaneous & T&E



Section 2 – Miscellaneous

- Review Data Acquisition Calendar for reports due (June reports listed on pages 15 and 16)
- Complete SPED and Federal Grant Applications (CFSGA) if applicable

Resources: [Data Acquisition Calendar](#), [IDEA Part B and Preschool Application](#), [Consolidated Federal and State Grant Application](#), [Training Resources](#)



Section 3 – Time and Effort/ Employee Matters

- Collect Time and Effort Records for all staff working on and being funded by federal grants (including stipend pay)
- Ensure that correct Time and Effort forms have been completed for year-end (January 1 – June 30)
- Ensure that correct Time and Effort forms have been completed for previous tracking period during same fiscal year (for example, July 1 – December 31)
- Verify that payroll records line up with Time and Effort forms
- Collect final mileage reimbursement forms from staff
- Collect other employee reimbursement forms (for example, reimbursement for supplies) from staff
- Ensure that p-card verifications have been completed
- Verify that the above checkpoints have been completed for non-returning staff

Resources: [Written Time and Effort Procedures Example](#), [Time & Effort Refresher Training](#)

Daily time tracker

Name:		Department:	
Time	Activity	Description	Total hours worked
8:00:00 AM			
8:30:00 AM			
9:00:00 AM			
9:30:00 AM			
10:00:00 AM			
10:30:00 AM			
11:00:00 AM			
11:30:00 AM			
12:30:00 AM			
1:00:00 PM			
1:30:00 PM			
2:00:00 PM			
2:30:00 PM			
3:00:00 PM			
3:30:00 PM			

Section Details: Inventory Management



Section 4 – Inventory Management

- Advise staff in charge of property management to perform annual inventory to ensure that property purchased with state and federal funds is accounted for
(Note: this may be one designated individual or multiple persons, depending on the LEA's organizational structure)
- Review that correct inventory records are being kept in accordance with [2 CFR 200.313](#) and [Inventory Template](#)
- Confirm that an annual, physical check of property has taken place in accordance with [Idaho Code section §67-5746](#); if necessary, add columns on inventory template to capture dates when annual inventory was taken
- Collect property from employees leaving for summer or terminating employment
- Review LEA policies and procedures to determine further actions when discovering missing or defective property
- Review inventory disposal schedule

Resources: [Inventory Template](#), [Inventory Management Training for Federal Grants](#)



Section Details: Accounting



Section 5 – Accounting

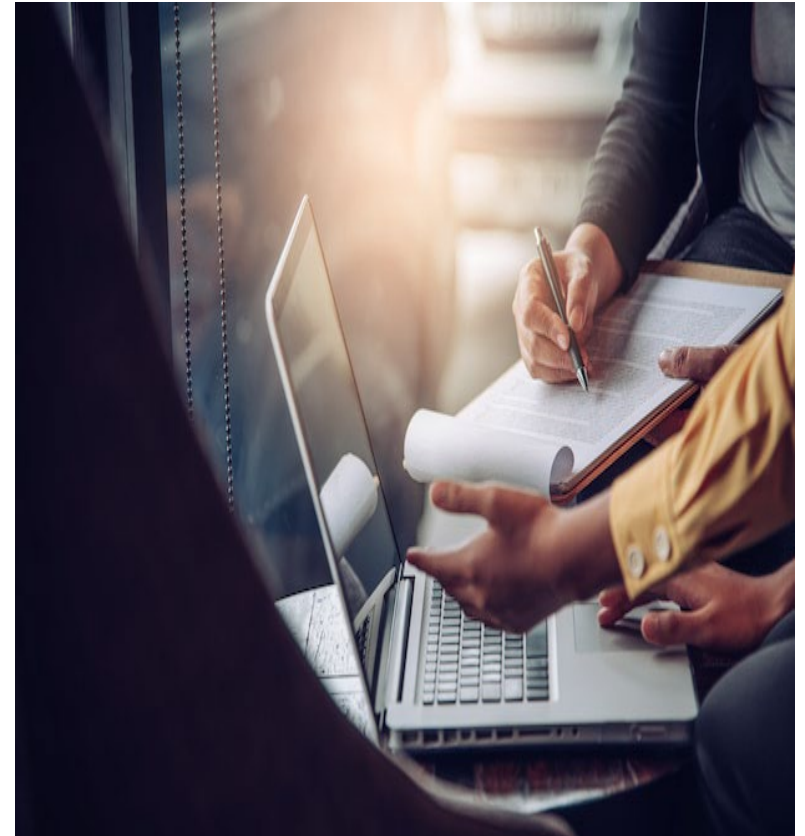
- Clear all prior year payables and receivables (related to modified accrual accounting)
- Balance current year accounts receivables and accounts payables to close year/open new year
- Clear or finalize outstanding journal entries
- Verify all assets acquired during the fiscal year have been recorded
- Clear all pending status fixed assets
- Review inventory depreciation schedules
- Validate summer payroll as accrual payroll (Note: Some LEAs Accrue July and August payroll back to the appropriate fiscal year in order to tie the pay for work performed to the year in which the work was performed, such as teachers paid over 12 monthly payrolls but work 9-month contracts)
- Review SPED and Federal funds to ensure accurate coding and charging of accounts according to iFARMS coding (did you use the right fund number for reporting, etc.)
- Review open encumbrances for final payments on contracts or other purchase orders & close remaining purchase orders if they will not be used
- If appropriate, ask vendors and contractors to submit final billing for the fiscal year



Section Details: Accounting Part 2



- Perform necessary journal entries to ensure accurate reporting of allowable expenditures
- Update SPED and Federal funds budgets in the LEA's accounting system to ensure that grant funds (allocations) awarded by the SEA are correctly reflected in the LEA's accounting system (Note: this is not a budget modification but rather an adjustment because of receiving preliminary and final allocations, unless you are updating your final budget to match a year-end supplemental budget passed by your board)
- Review budget for SPED and Federal grants to determine actual expenditures and carryover for your working budget adjustments in the new fiscal year
- Review SPED Maintenance of Effort (MOE) Reporting in the IDEA Part B and Preschool Application and update according to your ledger reporting, if applicable (Remember to meet MOE 1st, balance Medicaid to zero, then spend final on IDEA grants)
- Balance Medicaid fund 260 to zero. Once you have met your MOE, determine any final accrual revenue (accounts receivables) from Medicaid claims, and reconcile the fund back to zero (because school-based Medicaid pays before IDEA). Best practice is to fund staff in fund 260 that perform the student services that the claims for Medicaid are based on. Example: OT, PT, SLP's.
- Perform final GRA drawdowns for the fiscal year (if applicable). Remember that federal funds should not carry a negative balance, they must reconcile to a zero-fund balance (accounts receivables-okay)





Professional Development: Indirect Costs vs Direct Costs

Brief Intro to Indirect Costs & Federal Grant Components

– Lisa Pofelski-Rosa



Idaho State Department of Education

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Indirect Costs – Purpose



2 CFR 200.1 Indirect (facilities & administrative (F&F) costs

Purpose of Indirect Costs

- Account for and recover costs that are associated with federal grant management but cannot be identified otherwise

Direct and Indirect Costs



Determining Whether a Cost is Direct or Indirect: Direct costs are those costs that can be identified specifically with a *particular final cost objective*, such as a federal award, or other internally or externally funded activity, or that can be directly assigned to such activities relatively easily with a high degree of accuracy.

2 C.F.R. § 200.413(a): Indirect costs are those that have been incurred for a *common or joint purpose benefitting more than one cost objective*, and *not readily assignable to the cost objectives specifically benefitted*, without effort disproportionate to the results achieved (HR, Payroll, Business office functions like Accounts Payable).

2 C.F.R. § 200. 01 (facilities & administrative costs): Costs incurred for the same purpose in like circumstances must be treated consistently as either direct or indirect costs. 2 C.F.R. § 200.413(a).

Classification of Costs as Direct or Indirect



2 CFR 200.412 Classification of costs.

“There is **no universal rule** for classifying certain costs as either direct or indirect (F&A) under every accounting system. A **cost may be direct with respect to some specific service or function, but indirect with respect to the Federal award or other final cost objective.**

Therefore, it is essential that each item of **cost incurred for the same purpose be treated consistently** in like circumstances either as a direct or an indirect (F&A) cost in order to avoid possible double-charging of Federal awards. Guidelines for determining direct and indirect (F&A) costs charged to Federal awards are provided in this subpart.”

Comparison between Direct and Indirect Costs



Direct cost charging is applicable if all conditions apply:

- **Administrative or clerical services** are integral to a project or activity
- **Individuals** working on the project or activity can be **specifically identified**
- Costs are explicitly **listed in the budget** or have prior written permission from the federal awarding agency
- Material and travel expenses **specifically occurred** for the purpose of the programs
- Cost are **not charged as indirect costs**

Comparison between Direct and Indirect Costs Continued



Indirect cost charging applies to:

- **Salaries of administrative and clerical staff**
- **Overhead** - typical examples of indirect costs may include: procurement, payroll, personnel functions, maintenance and operations of space, data processing, accounting, auditing, budgeting, communications (telephone, postage), etc.

Indirect Cost Rate Proposal



2 CFR 200.1 Indirect cost rate proposal

“means the **documentation prepared** by a non-Federal entity to **substantiate its request** for the **establishment of an indirect cost rate** as described in appendices III through VII and appendix IX to this part.”

Indirect Cost Rate Calculation



- The **indirect cost rate** refers to the **percentage of general management costs that federal grants** should bear.
- The approved rate is the **maximum rate** and can be **applied at less than the maximum.**
- Indirect costs are recovered only to the extent of direct costs incurred. Once a **rate is received it is applied to the net direct cost amount expended**

Applying the Indirect Cost Rate



- Once the LEA has an approved indirect cost rate, the percentage is multiplied against the actual direct costs (excluding distorting items such as equipment, contracts in excess of \$25,000, pass-through funds, etc.) incurred under a particular grant to produce the dollar amount of indirect costs allowable to that award. 34 C.F.R. § 75.564; 34 C.F.R. § 76.569.
- Once the LEA applies the approved rate, the funds that may be claimed for indirect costs have no federal accountability and may be used as if they were non-federal funds.
- For Direct Grants, reimbursement of indirect costs is subject to the availability of funds and statutory or administrative restrictions. 34 C.F.R. § 75.564. (example: fixed rate, limited rate)



Indirect Costs – Overview & Steps to Acquire

Aaron McCoy

Public School Finance



Idaho State Department of Education

DEBBIE CRITCHFIELD, SUPERINTENDENT OF PUBLIC INSTRUCTION

FFGCoP 6/20/2023

What is an Indirect Cost Rate?



An indirect cost rate allows a school to recover some costs incurred to run Federal programs that are difficult to charge directly to the grant

- Indirect costs are generally those costs not readily identifiable with the activities of the grant but are incurred for the joint benefit of those activities and other activities of the organization (payroll, utilities, etc.)
- Indirect cost rate is applied to the direct cost amount expended, not the grant award
- Does not provide additional grant funds but allows you to recoup costs associated with running a Federal program
- If you elect to charge indirect, you must request a rate from the State Department of Education

Indirect Cost Rates – How to request a rate



Indirect costs are optional but if you elect to charge indirect, you must request a rate from the State Department of Education

- State Department of Education will send out a “Indirect Cost Supplementary Information Form” in early spring to all Business Managers
- Business Manger or Superintendent must complete and return to School Finance to request a rate (Optional)
- School Finance will use Prior year’s IFARMS data and information provided on the Indirect Cost Supplementary Information Form to calculated the following year’s indirect cost rates

Indirect Cost Rates



When requested - two rates are issued to every LEA:

- **Restricted Rate**

- Used for grants with supplement-not-supplant provisions
- Calculation includes general management costs for:
 - Accounting, Payroll, HR
- Excludes governing costs, CEO, CFO, etc.

- **Unrestricted Rate**

- Includes expenditures for operations and maintenance of plant and district administration

We recommend contacting your Business Manager if you think indirect would be valuable or to see if a rate has already been issued.

Applying Indirect Cost Rates



Allowable Costs:

- Payroll, supplies, contracted services, general program expenses

Unallowed/Excluded costs include:

- General governance, bad debts, fines
- Capital outlay, debt service, judgments against the school, food service expenditures

IFARMS Coding:

- Charge directly to grant fund account and do an internal transfer to general fund for amount collected through indirect rate.

Indirect Cost Rates - Closing



- We recommend contacting your Business Manager if you think indirect would be valuable or to see if a rate has already been issued
 - On average 33% of schools request a rate annually
- There is not a deadline to request a rate from the department
- You are not required to charge indirect and if a rate is issued, you can apply less (not more) than the supplied rate

Questions



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Idaho State Department of Education

DEBBIE CRITCHFIELD, SUPERINTENDENT OF PUBLIC INSTRUCTION



Indirect Costs – An LEA Approach

Elmira Feather – Business Manager for Kuna School District #3



LEA Indirect Costs Use and Process



- 'Indirect cost rate' refers to a percentage applied to a Federal grant to recover expenses like administrative salaries, rent, utilities, office supplies, and overhead costs.
- Prior to apply any indirect costs, you must request an indirect cost rate from the SDE, and receive approval.
- The approved rate, which typically offers restricted and unrestricted options, is sent by the school finance department.
- Grants from the SDE usually allow only the restricted rate, except for the ESSER grant.

10) The approved unrestricted indirect cost rate negotiated between the subrecipient and the State Department of Education can be applied to this subaward.

Federal Award

Federal Awarding Agency	U.S. Department of Education
Pass-Through Agency	Idaho State Department of Education
Federal Award Identification Number (FAIN)	S425U210043
CFDA Number	84.425
Federal Award Project Description	Elementary and Secondary School Emergency Relief Fund

Subaward Details

Subaward Name	ARP - ESSER III - F/T Discretionary
Period of Performance	3/24/2021 - 9/30/2024

Budgeting Indirect Costs in Fixed Grant Awards



Budgeting Indirect Costs in Fixed Grant Awards

A. Use of Rates

Once the applicable rate has been determined, the amount available to earn indirect cost dollars can be computed as follows:

The amount available to earn indirect cost is determined by subtracting excluded costs (items of equipment, subcontracts in excess of \$25,000 and flow-through funds) from the grant award. Note that only the first \$25,000 of a sub-award is included in the Base of Application, and only during the first year of the sub-award. Amounts exceeding

\$25,000 during the first year, as well as the entire sub-award amounts during subsequent years, are excluded from the Base of Application.

The remaining amount is the net available for both indirect and direct costs. To determine the amount available to be assessed Indirect Costs, the net amount is divided by the combined percentage of 100 percent plus the applicable indirect cost rate percentage. For example: the indirect cost rate is 4.5 percent, the total entitlement for a Title 1 project is \$200,000, and the project included \$5,000 for capital outlay.

Example of Indirect Cost Rate Calculation Worksheet



2021-2022 Indirect Cost Rate Calculation Worksheet

School District / Charter School:

003.0 Kuna Joint

Funds 100-600

Fund	Program	Total Expenditures	Total Excluded Expenditures	Net Expend. (after exclusions)	Restricted Indirect Expenditures	Restricted Direct Expenditures	Unrestricted Indirect Expenditures	Unrestricted Direct Expenditures
512	Elementary School Program	9,981,449	-	9,981,449	-	9,981,449	-	9,981,449
515	Secondary School Program	11,284,916	5,836	11,279,080	-	11,279,080	-	11,279,080
517	Alternative School Program	373,090	-	373,090	-	373,090	-	373,090
519	Vocational-Technical Program	-	-	-	-	-	-	-
521	Special Education Program	3,402,449	-	3,402,449	-	3,402,449	-	3,402,449
522	Special Education Preschool Program	254,551	-	254,551	-	254,551	-	254,551
524	Gifted & Talented Program	7,566	-	7,566	-	7,566	-	7,566
531	Interscholastic Program	434,086	-	434,086	-	434,086	-	434,086
532	School Activity Program	-	-	-	-	-	-	-
541	Summer School Program	252,169	-	252,169	-	252,169	-	252,169
542	Adult School Program	-	-	-	-	-	-	-
546	Detention Center Program	-	-	-	-	-	-	-
611	Attendance - Guidance - Health Program	1,115,940	-	1,115,940	-	1,115,940	-	1,115,940
616	Special Education Support Services Program	161,661	-	161,661	-	161,661	-	161,661
621	Instruction Improvement Program	954,239	-	954,239	-	954,239	-	954,239
622	Educational Media Program	165,790	-	165,790	-	165,790	-	165,790
623	Instruction-Related Technology Program	-	-	-	-	-	-	-
631	Board of Education Program	16,262	-	16,262	-	16,262	-	16,262
632	District Administration Program	808,351	-	808,351	-	808,351	808,351	-
641	School Administration Program	2,580,129	-	2,580,129	672,427	2,580,129	672,427	2,580,129
651	Business Operation Program	672,427	-	672,427	-	-	-	-
655	Central Service Program	-	-	-	-	-	-	-
656	Administrative Technology Service	-	-	-	-	-	-	-
661	Buildings - Care Program (Custodial)	2,358,078	-	2,358,078	-	2,358,078	2,358,078	-
663	Maintenance - Non-Student Occupied	-	-	-	-	-	-	-
664	Maintenance - Student-Occupied Buildings	675,234	-	675,234	-	675,234	675,234	-
665	Maintenance - Grounds	187,538	-	187,538	-	187,538	187,538	-
667	Security Program	401,891	-	401,891	-	401,891	401,891	-
681	Pupil-To-School Transportation Program	1,621,295	18,109	1,603,186	-	1,603,186	-	1,603,186
682	Pupil-Activity Transportation Program	25,480	-	25,480	-	25,480	-	25,480
683	General Transportation Program	27,856	-	27,856	-	27,856	-	27,856
691	Other Support Services Program	1,959,381	68,073	1,891,308	-	1,891,308	-	1,891,308
710	Child Nutrition Program	1,758,634	906,641	851,993	-	851,993	-	851,993
720	Community Services Program	106,016	-	106,016	-	106,016	-	106,016
730	Enterprise Operations Program	-	-	-	-	-	-	-
810	Capital Assets - Student-Occupied (Qualifying Expd)	448,908	448,908	-	-	-	-	-
811	Capital Assets - Non-Student Occupied (& Student-Occupied Bldg Non-Qualifying Expd)	16,991,635	16,991,635	-	-	-	-	-
911	Debt Services Program - Principal	5,155,000	5,155,000	-	-	-	-	-
912	Debt Services Program - Interest	2,402,220	-	-	-	-	-	-
913	Debt Services Program - Refunded Debt	-	-	-	-	-	-	-
Combined Total:		66,584,241	25,996,422	40,587,819	672,427	39,915,392	5,103,519	35,484,300

Adjustments and Reclassifications:

Terminal Leave Costs - 632 District Admin.								
Terminal Leave Costs - 651-656 Heads of Components								
Terminal Leave Costs - All Other								
Post Retirement Health Benefits (PRHB)								
Sub-awards/sub-contracts exceeding \$25,000								
Fcn 632 Expenditures s/b Coded to Fcn 651-656					174,006	(174,006)		
Fcn 632 Expd s/b Coded to other than Fcn 651-656, 632					(87,118)	87,118		
Fcn 651-656 Heads of Components Costs								
Total		66,584,241	25,996,422	40,587,819	759,315	39,828,504	5,103,519	35,484,300

Indirect Cost Rate

		1.91%		14.38%
FY 2022 Indirect Cost Rate - Restricted:		1.81%	FY 2022 Indirect Cost Rate - Unrestricted:	13.66%

Discounted Indirect Cost Rate for July 1, 2021 - June 30, 2022 *

Final Rate Calculation



Restricted Indirect Expenditures	Restricted Direct Expenditures	Unrestricted Indirect Expenditures	Unrestricted Direct Expenditures
759,315	39,828,504	5,103,519	35,484,300
	1.91%		14.38%
FY 2022 Indirect Cost Rate - Restricted: 1.81%		FY 2022 Indirect Cost Rate - Unrestricted: 13.66%	

Applying Your Approved Indirect Rate



Instructions: Once your rate is approved and verified, following the previous instructions, I calculate the indirect cost rate at the end of the fiscal year.

Let's look at a calculation in Skyward (accounting system) with the IDEA Part B Grant, fund 257, with an approved SDE rate of 1.81%.

Notification ID:00044402

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IMPAIRED: 1-800-377-3529

Idaho State Department of Education Grant Subaward Notification

Recipient

KUNA JOINT DISTRICT	EIN Number	826001275
	Indirect Cost Rate	1.81%

Registration on Sam.Gov

Kuna Joint School District #3	DUNS Number	100015072
711 E Porter St	CAGE Code	5CAK0
Kuna		
ID, 83634 - 1484		

Federal Award

Federal Awarding Agency	U.S. Department of Education
Pass-Through Agency	Idaho State Department of Education
Federal Award Identification Number (FAIN)	H027A210088
CFDA Number	84.027
Federal Award Project Description	Special Education_Grants to States

Subaward Details

Journal Entry Example



Journal Entry: In this case, \$18,270 was transferred from the IDEA Part B grant to the general fund, and a total of \$305,000 was transferred from all Federal grants on the list. The transfer happens by uploading a journal entry to Skyward (accounting system) and this is what it looks like. It is expense for federal grants and revenue for a general fund.

					Journal Entry to Skyward	
					debit	credit
		Restricted vs Unrestricted				
Title I-A	expense-increase	Restricted	1.81%	251 E 920000 800 000 000	15,633	
Title I-C	expense-increase	Restricted	1.81%	253 E 920000 800 000 000	2,130	
ESSER	expense-increase	<i>Unrestricted-see Terms and Conditions</i>	13.66%	254 E 920000 800 000 000	247,157	
IDEA, Part B-school age	expense-increase	Restricted	1.81%	257 E 920000 800 000 000	18,270	
IDEA, Part B-preschool	expense-increase	Restricted	1.81%	258 E 920000 800 000 000	396	
ARP IDEA, Part B-school age	expense-increase	Restricted	1.81%	259 E 920000 800 000 000	2,962	
ARP IDEA, Part B-preschool	expense-increase	Restricted	1.81%	270 E 920000 800 000 000	1,865	
Food Services	expense-increase	Restricted	1.81%	290 E 920000 800 000 000	17,585	
General	revenue-increase	Restricted	1.81%	100 R 460000 000 000 500	-	305,997.09
TOTAL					305,997.09	305,997.09

Indirect Calculations



- Determine the base amount for the calculation
- Remove any capital outlays, sub-awards, or debt service expense (if applicable)

CALCULATION			
GRANT AMOUNT EXPENDED			1,027,657
LESS: CAPITAL OUTLAY (check all obj 500s)	<i>no capital outlay</i>		
LESS: SUBAWARD (>25,000) (check all obj 300s)	<i>no subawards</i>		
LESS: DEBT SERVICE	<i>no debt service</i>		
SUM:CURRENT COSTS			1,027,656.99
DIRECT COST DOLLAR AMOUNT= (SUM CURRENT COSTS/(RATE + 1.0)			1,009,387.08
INDIRECT COST =DIRECT COSTxRATE%			18,269.91
TOTAL CURRENT AND INDIRECT COST			1,027,656.99
ALREADY CHARGED			
FINAL INDIRECT COST	Indirect Cost	257 E 920000 800 000 000	18,269.91

Key Takeaways



- Apply for the rate with the SDE.
- Make sure it is applicable to all your grants, look at the Grant Award letter in the Grant Reimbursement Application.
- Perform the calculations after the fact (capturing a group of expenses); the expenses have to already show in your accounting system on your general ledger.



Questions???





Discussion Time & Poll

What's on your mind?



Year-End Vision



It's crunch time for year-end close-out, it's a process!



Upcoming SDE Training Opportunities



- Webinar: Special Education Maintenance of Effort– *includes* Medicaid Year-End Closeout Process



- [Register here: Wednesday, June 28th, 10am MST](#)
- Other requests?

Thank You



Thank you for being super for kids in our communities!



Reach Out to the SDE – Federal Programs



Staff Federal Programs

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



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