



Federal Fiscal Grants Communities of Practice

Leading with courage, strategy, and confidence



Idaho State Department of Education

DEBBIE CRITCHFIELD, SUPERINTENDENT OF PUBLIC INSTRUCTION

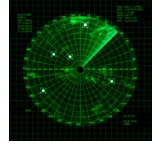
Agenda May 23, 2023



- What's on your radar? Data Acquisition Calendar
- Recap from April 2023 FFGCoP
- Federal Program Info. of the Month: Time & Effort
- Tips & Tricks: Data Dashboards
- Professional Development: Inventory Tracking for Federal Grants
- Discussion – Year End Planning, Accrual Strategies, Closeout, etc.
- Upcoming June Trainings: Maintenance of Effort Refresher Webinar

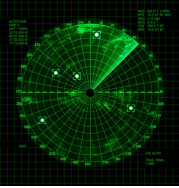


What's On Your Radar? May 2023



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 Libby 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 <i>*updated 1/4/23</i>		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 <i>*updated 1/4/23</i>		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 <i>*updated 1/4/23</i>	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 . <i>*updated 1/4/23</i>
May 15 <i>*updated 9/30/22</i>		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 <i>*updated 8/2/22</i>		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 <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.
May 19 <i>*updated 1/4/23</i>		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

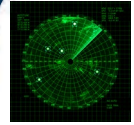
What's Coming Up In June?



JUNE 2023

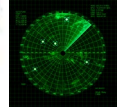
DUE DATE	DATE SUBMITTED TO THE SDE	FORM TITLE	COMPLETION LEVEL	SDE SECTION	SDE CONTACT	REQUIRED BY	COMMENTS
June		Determinations/Levels of Support	SDE	Special Education	Debi Smith (208) 332-6915	Federal Regulations 34 CFR 300.600	Determination notices for FY 2021 (July 1, 2021, to June 30, 2022) will 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.



Recapping April 2023

- Federal Program: Build America, Buy America Act (BABAA)
- Professional Development: The Compliance Supplement
- Data Dashboards – Anyone using?



[FFGCoP April 2023 Webinar Recording](#)

[FFGCoP April 2023 PDF](#)

Federal Program: Build America, Buy America Act (BABAA)



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



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 manufactured products used in the infrastructure project or activity are produced in the United States; and
 - All construction materials are manufactured in the United States.

Programs & Grants Included



[BABAA Applicable Program List 12082022 \(ed.gov\)](https://www.ed.gov/babaa)



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](https://www.federalregister.gov/documents/2022/03/17/2022-05110)).



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 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

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.



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



Analytics Budget to Actuals & Data Dashboards



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**

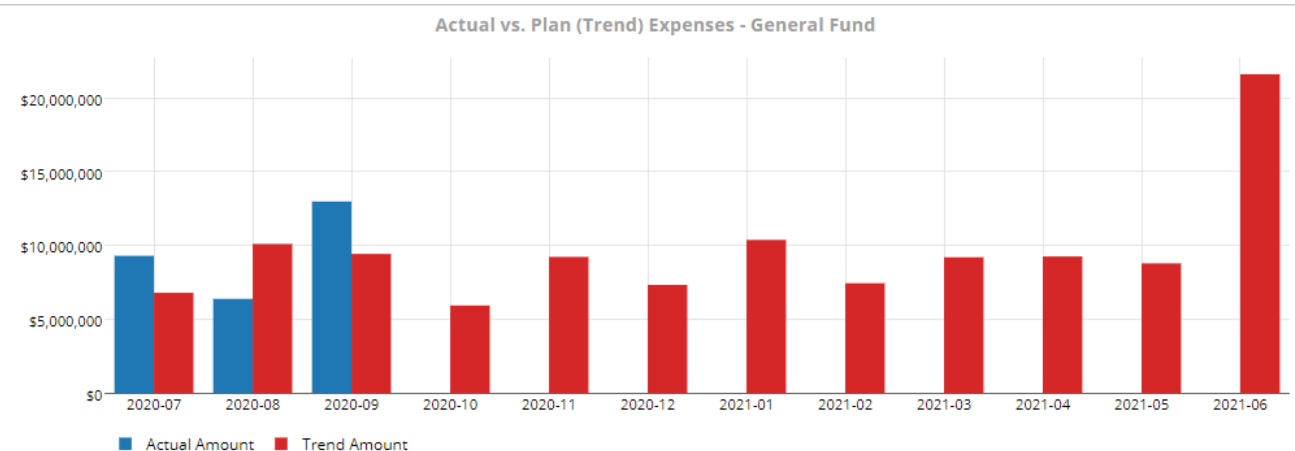
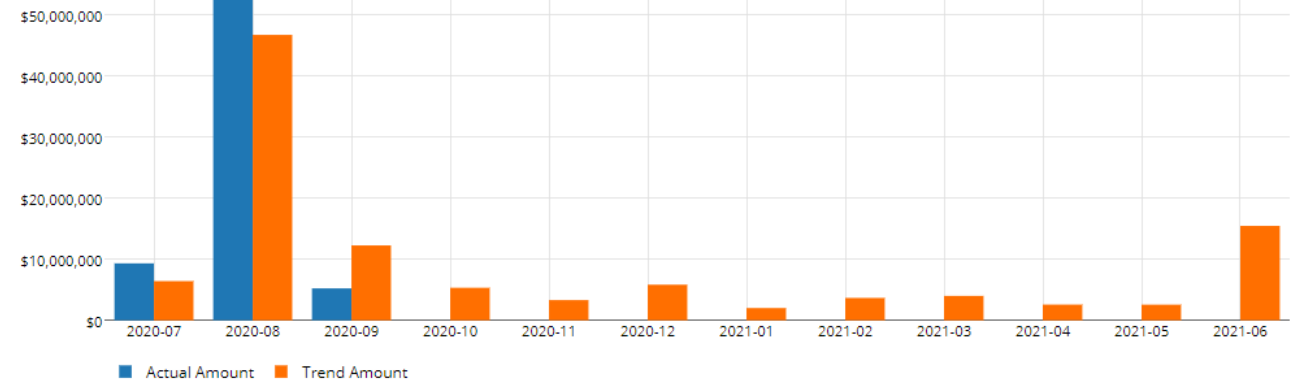
End of Fiscal Year Projection

	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.





Federal Program Training of the Month: Time & Effort Refresher



What is Time & Effort?



The [2 CFR 200](#), Uniform Guidance, provides the standards on time reporting and labor charges to federal awards. Grantees are responsible for compliance with these standards.

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](#)).

Also known as time distribution record.

2 CFR § 200.430 (a)

Compensation for Personal Services



(2 C.F.R. Part 200.430(a)):

- Compensation for personal services includes all remuneration, paid currently or accrued, for services of employees rendered during the period of performance under the Federal award, including but not necessarily limited to wages and salaries.
- Compensation for personal services may also include fringe benefits which are addressed in §200.431.

Why is Time & Effort So Important?



- Required under the Education Department's (ED's) [Cost Allocation Guide](#) (see section VI: Time Reporting Requirements).
- Emphasis that...“charges to federal awards for salaries and wages must be based on records that accurately reflect the work performed, must be supported by a system of internal controls...”
- “Department grantees that do not adhere to these parameters in documenting personnel expenses charged to federal grants could face questioned costs in audit findings.”

2022 OMB Compliance Supplement



Auditors must adhere to the Compliance Supplement, which states that LEAs must have:

- Written policies/procedures exist outlining processes and control activities for all personnel costs coded to federal awards.
- Management establishes responsibility and accountability for control activities with management of the unit or function in which the relevant risks reside.
- Appropriate personnel perform control activities in a timely manner as defined by policies and procedures.
- Management periodically reviews control activities to determine their continued relevance and refreshes them, as necessary.

2 CFR PART 200, APPENDIX XI

COMPLIANCE SUPPLEMENT



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

Noncompliance Consequences



Noncompliance 200.430(i)(8)

For a non-Federal entity where the records do not meet these standards, the Federal agency may require personnel activity reports (PARs), including prescribed certifications or equivalent documentation that support the records as required in this section.

Failures to propose, manage, and certify effort correctly could jeopardize the district's federal funding and lead to penalties/reversal of funding for the district (repayment of the unallowable costs).



Who Is Required to Track Time & Effort?



- All employees who are paid in full or in part with federal funds.
- This includes an employee whose salary is paid with state or local funds but is used to meet a required “match” in a federal program. This includes staff paid in the LEA’s Special Education maintenance of effort calculation(MOE).
- These time and effort records, are maintained in order to charge the costs of personnel compensation to federal grants.



The LEA must have written policies and procedures that, at a minimum, address the following:

- What type of documentation is maintained
- The requirements of the documentation

2CFR200.430(i)(1)

Six Standards of Documentation



2CFR200.430(i)(1) Charges to Federal awards for salaries and wages must be based on records that accurately reflect the work performed. These records must:

1. Be supported by a system of internal controls which provides reasonable assurance that the charges are accurate, allowable, and properly allocated;
2. Be incorporated into official records;
3. Reasonably reflect total activity for which the employee is compensated, not exceeding 100% of compensated activities;
4. Encompass both federally-assisted and all other activities compensated by the LEA on an integrated basis;
5. Comply with the established accounting policies and practices of the LEA and
6. Support the distribution of the employee's salary or wages among specific activities or costs objectives.

Electronic Submissions/Approvals



Types of Electronic Submissions Include:

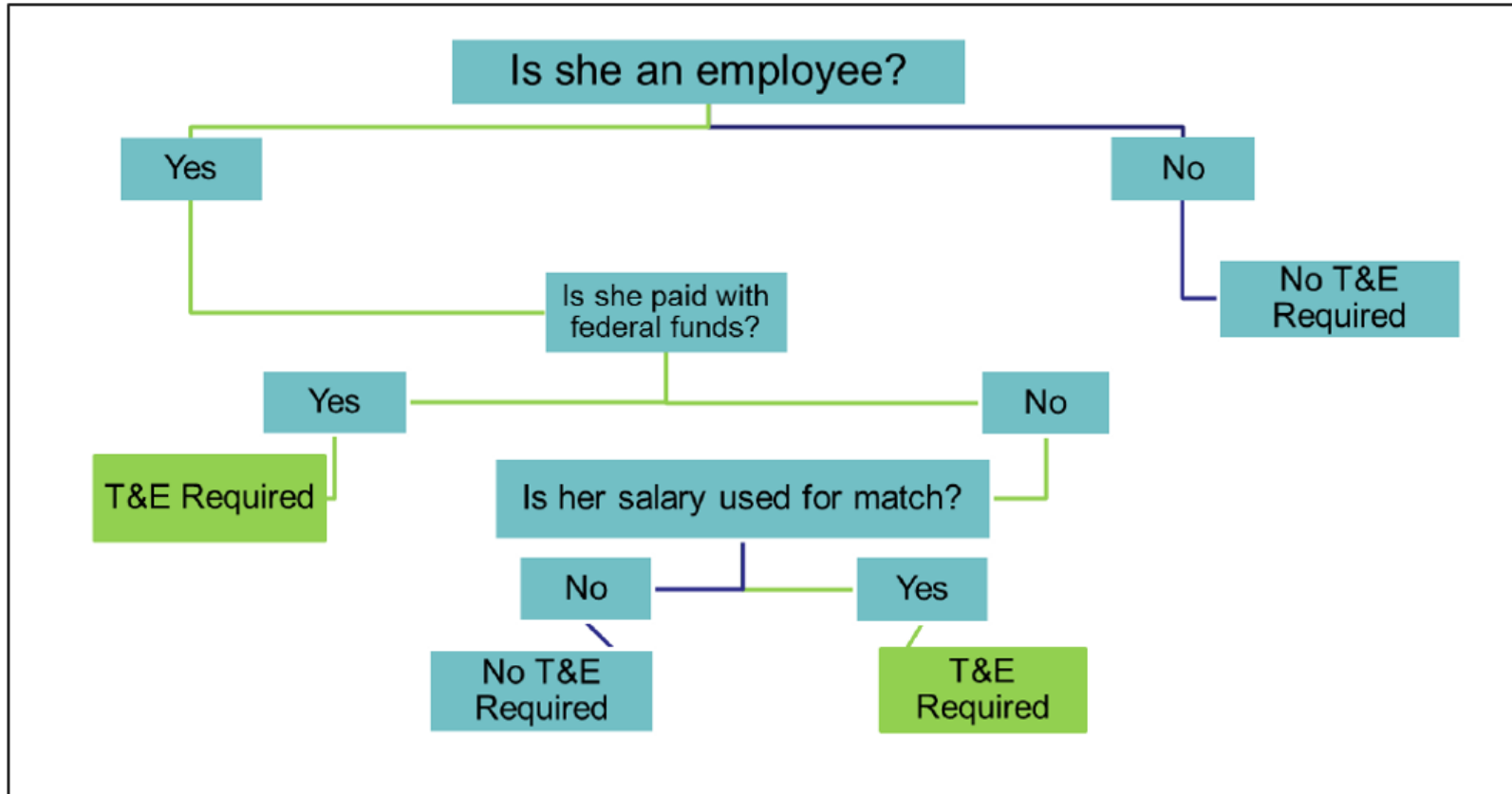
- Online or electronic form submission where employee logs in and completes their time using a “check the box” system
- Email submissions from employee
- Electronic timesheets

***MUST have internal controls in place (passwords, records, etc.)

Is Time & Effort Required?



IS MY EMPLOYEE REQUIRED TO PARTICIPATE IN TIME AND EFFORT?



Reconciliation & Closeout



Reconciliation 200.430(i)(1)(viii)(C)

- It is critical for payroll charges to match ***the actual distribution of time recorded*** on the monthly certification documents.
- Grantees may initially charge payroll costs based on budget estimates. Budget estimates or other distribution percentages determined before the services are performed do not qualify as support for charges to federal awards, but may be used for interim accounting purposes provided that the system for establishing the estimates produces reasonable approximations of the activity actually performed.

Reconciling Budget vs. Actual



- If using budget estimates, the LEA will periodically, at least quarterly, reconcile payroll charges to the actual time and effort reflected in the employees' time-and-effort records.
- If the difference between the actual and budgeted amounts is 10% or greater:
 - The LEA will adjust its accounting records at least quarterly
- If the reconciled difference is less than 10%:
 - The LEA will adjust the accounting records at least annually
- All necessary adjustments must be made such that the final amount charged to the Federal award is accurate, allowable, and properly allocated.
- Can not overspend the federal grant. No negative fund balances.



Employee Exits

- For an employee that is separating his or her services with the LEA. The employee will complete the required paperwork and submit his or her final certification or time-and-effort report to the Human Resources Department.
- The HR department will verify the final paperwork as complete and notify the Business Office of completion prior to the issuance of the final paycheck.

What are the types of Time & Effort?



All charges to payroll for personnel who work on one or more federal programs or cost objectives are based on one of the following, depending on the circumstances:

- **Semi-annual certification:** (single cost objective 100%)
- **Personal Activity Reports (PARs):** (multiple cost objectives)
- **Substitute system:** (multiple cost objectives with a predetermined, set schedule.)

Common Reporting Errors



- Failing to recognize that a change in position, duties, or funding may result in a change in time and effort reporting. Often this is due to a lack of coordination/communication between fiscal, federal program, and school building offices within the district.
- Failing to provide training to staff that are responsible for completing, approving, and/or reconciling time and effort documentation.
- Reporting time according to the ratios budgeted without regard to how the individual actually worked.
- Entire days' schedule not accounted for (only federal program time reported).
- Journal vouchers transferring payroll expenditures to federal programs (from state/local sources), with no supporting time and effort documentation.
- Lack of appropriate time and effort records for employee(s) with supplemental contracts/stipends and extra hours.

Common Questions



- Q: Are electronic signatures acceptable for time and effort reporting? A: Electronic signatures are permitted so long as adequate security is in place to ensure their validity.
- Q: Is time and effort required for vendors or contractors who are paid with federal funds? A: No. Time and effort requirements apply only to **employees**.
- Is time and effort required for stipends, supplemental contracts, and or/extra hours charged to federal awards? A: Yes. A signed supplemental contract that stipulates a specific single cost objective duty/assignment may be used as time and effort documentation. Multiple cost objective supplemental contracts/stipends must be supported by time and effort reports documenting actual time spent on each objective



Questions Continued



- Q: At the close of the year, is there an allowable percentage by which actual payroll charges for the year may vary from reported time and effort? A: Payroll expenditures must be adjusted to match time and effort 100 percent. **No variance is allowed.**
- When are adjustments to actual made? A: If payroll expenditures are initially based on budgeted or estimated time/amounts supporting one or more cost objectives, then payroll and time and effort reports must be compared at least quarterly to ensure that federal awards are charged only for work directly supporting them.

Links to Time & Effort Documents



- [LEA Policies and Procedures Template with T&E inside](#)
- [Who Must Participate in Time and Effort?](#)
- [Written Time and Effort Procedures Example](#)
- [Time and Effort Single Cost Objective sample form](#)
- [Time and Effort Fixed Time Distribution sample form](#)
- [Time and Effort Personnel Activity Report \(PAR\)](#)





Other Time & Effort Specifics at the SDE - CFSGA

Sarah Seamount, Migrant Education Program Coordinator
Federal Programs



The Support Document in the CFSGA



- The Support Document example is a template that can be used to track employee salaries paid out of federal funds by percentage and dollar amount.
- In the CFSGA, go to the Supporting Documents tab in any program that requires it.
- Click on the work Example

— FTE File

Upload an Excel file of FTE counts for your Title I-C program. Include school, job title, # of people, and # of FTEs. **Example**

What is the Support Document Used For?



- The spreadsheet is set up to calculate the dollar amount for each program based on the Percentage and Total Salary.
- It will also calculate the total percentage to ensure that each person's salary by program adds up to 100%.
- Totals for each program are calculated in the last row of the spreadsheet.
- Do NOT enter the salary by program; those will calculate automatically.

What Does it Calculate?



- The spreadsheet is only for salaries; benefits should NOT be included in the total salary.
- Additional rows may be added if needed.
- The column "Other" may be used for general funds, ESSER, IDEA or other funds.

Filling out the Support Document



For each person paid out of federal funds, enter only the following:

- Building Assignment
- Staff name (optional)
- Staff position
- FTE
- Percentage of salary for each program
- Total Salary

Example of the Support Document



District Name:		Wonderful School District #777		Title I-A (251)		Title I-C (253)		Title II-A (271)		Title III-A (270)		Title IV-A (261)		Title V-B (262)		Other		Total %	Total Salary \$
Building Name	Staff Name	Position	FTE	%	\$	%	\$	%	\$	%	\$	%	\$	%	\$	%	\$		
Happiness	Myra Guerrero	Migrant Family Liaison	1.00	10%	\$ 1,530.00	80%	\$12,240.00		\$ -	10%	\$ 1,530.00		\$ -		\$ -		\$ -	100%	\$ 15,300.00
Learning MS	Julie West	Title I-A Aide	0.87	100%	\$18,200.00		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -	100%	\$ 18,200.00
Opportunity HS	Arlo Jimenez	Migrant Liaison/MV Liaison	0.87	30%	\$ 6,454.50	60%	\$12,909.00		\$ -		\$ -		\$ -		\$ -	10%	\$ 2,151.50	100%	\$ 21,515.00
					\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -	0%	
					\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -	0%	
					\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -	0%	
					\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -	0%	
					\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -	0%	
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					\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -	0%	
					\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -	0%	
Totals by program					\$26,184.50		\$25,149.00		\$ -		\$ 1,530.00		\$ -		\$ -		\$ 2,151.50		\$ 55,015.00

- Items in yellow need to be filled out by the district.
- Items circled in blue will calculate on their own.

LEA Outcomes Are Connected to Finance



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 in a meaningful presentation to all stakeholders?





Intro to Data Dashboards

Presenter: Israel Silva, Special Education Senior Financial Specialist



What are Data Dashboards?



- Visual representations of key performance indicators (KPIs)
- Present data as charts, graphs, and tables
- Use interactive elements, such as filters and drill-down capabilities
- Make data easier to understand and interpret

Benefits of Data Dashboards



- Track and monitor data for budget allocation, expenditure, revenue, and resource utilization
- Set benchmarks, compare performance against targets, and measure progress
- Identification of trends, patterns, and anomalies in data
- Consolidate information from different departments into a single interface

What is Power BI?



- Business analytics tool developed by Microsoft
- Allows users to create interactive dashboards, reports, and charts
- Integrates with other Microsoft products, such as Excel
- Free and paid versions

Getting Started with Microsoft Power BI



Go from data to insight to action with Power BI Desktop

Create rich, interactive reports with visual analytics at your fingertips—for free.

Download free >

See download or language options >

Link to download webpage: <https://powerbi.microsoft.com/en-us/desktop/>

Cleaning Up Your Data



Example of data that doesn't work

August											
Fund	Func	KeyDesc	Object	ObjDesc	Post Date	Descriptic	Vendor	Debit	Credit	Net	
57		521 IDEA_SPC	111	Teacher-E	44036	CONTRACT PAY	G	25906.25	0	25906.25	
57		521 IDEA_SPC	111	Teacher-E	44068	CONTRACT PAY	G	25906.25	0	25906.25	
57		521 IDEA_SPC	111	Teacher-E	44099	CONTRACT PAY	G	29258.79	0	29258.79	
57		521 IDEA_SPC	111	Teacher-E	44099	CONTRACT PAY	G	3101.6	0	3101.6	
57		521 IDEA_SPC	111	Teacher-E	44127	CONTRACT PAY	G	3101.6	0	3101.6	
September											
Fund	Func	Object	KeyDesc	ObjDesc	Post Date	Descriptic	Vendor	Debit	Credit	Net	
57	521	111	IDEA_SPCLED_DW_C	Teacher-E	44221	CONTRACT PAY		3101.6	0	3101.6	
57	521	111	IDEA_SPCLED_DW_C	Teacher-E	44252	CONTRACT PAY		3101.6	0	3101.6	
57	521	111	IDEA_SPCLED_DW_C	Teacher-E	44252	CONTRACT PAY		29258.79	0	29258.79	
57	521	111	IDEA_SPCLED_DW_C	Teacher-E	44274	CONTRACT PAY		3101.6	0	3101.6	
57	521	111	IDEA_SPCLED_DW_C	Teacher-E	44274	CONTRACT PAY		29258.79	0	29258.79	
57	521	111	IDEA_SPCLED_DW_C	Teacher-E	44309	CONTRACT PAY		29258.79	0	29258.79	
57	521	111	IDEA_SPCLED_DW_C	Teacher-E	44309	CONTRACT PAY		3101.6	0	3101.6	
57	521	112	IDEA_SPCLED_DW_C	Teacher-S	44099	CONTRACT PAY		27760.8	0	27760.8	
57	521	112	IDEA_SPCLED_DW_C	Teacher-S	44127	CONTRACT PAY		26144.49	0	26144.49	
57	521	112	IDEA_SPCLED_DW_C	Teacher-S	44155	CONTRACT PAY		26144.49	0	26144.49	
57	521	112	IDEA_SPCLED_DW_C	Teacher-S	44183	CONTRACT PAY		22557.15	0	22557.15	

Cleaning Up Your Data Continued



Example of clean data that works


Fund	Func	KeyDes	Object	ObjDes	Post Dat	Description	Vendor	Debit	Credit	Net
57	521	IDEA_SPC	111	Teacher-Elk	7/24/2020	CONTRACT PAY		25,906.25	0	\$ 25,906.25
57	521	IDEA_SPC	111	Teacher-Elk	8/25/2020	CONTRACT PAY		25,906.25	0	\$ 25,906.25
57	521	IDEA_SPC	111	Teacher-Elk	9/25/2020	CONTRACT PAY		29,258.79	0	\$ 29,258.79
57	521	IDEA_SPC	111	Teacher-Elk	9/25/2020	CONTRACT PAY		3,101.60	0	\$ 3,101.60
57	521	IDEA_SPC	111	Teacher-Elk	10/23/2020	CONTRACT PAY		3,101.60	0	\$ 3,101.60
57	521	IDEA_SPC	111	Teacher-Elk	10/23/2020	CONTRACT PAY		29,258.79	0	\$ 29,258.79
57	521	IDEA_SPC	111	Teacher-Elk	11/20/2020	CONTRACT PAY		29,258.79	0	\$ 29,258.79
57	521	IDEA_SPC	111	Teacher-Elk	11/20/2020	CONTRACT PAY		3,101.60	0	\$ 3,101.60
57	521	IDEA_SPC	111	Teacher-Elk	12/18/2020	CONTRACT PAY		29,258.79	0	\$ 29,258.79
57	521	IDEA_SPC	111	Teacher-Elk	12/18/2020	CONTRACT PAY		3,101.60	0	\$ 3,101.60
57	521	IDEA_SPC	111	Teacher-Elk	1/25/2021	CONTRACT PAY		29,258.79	0	\$ 29,258.79
57	521	IDEA_SPC	111	Teacher-Elk	1/25/2021	CONTRACT PAY		3,101.60	0	\$ 3,101.60
57	521	IDEA_SPC	111	Teacher-Elk	2/25/2021	CONTRACT PAY		3,101.60	0	\$ 3,101.60
57	521	IDEA_SPC	111	Teacher-Elk	2/25/2021	CONTRACT PAY		29,258.79	0	\$ 29,258.79
57	521	IDEA_SPC	111	Teacher-Elk	3/19/2021	CONTRACT PAY		3,101.60	0	\$ 3,101.60
57	521	IDEA_SPC	111	Teacher-Elk	3/19/2021	CONTRACT PAY		29,258.79	0	\$ 29,258.79
57	521	IDEA_SPC	111	Teacher-Elk	4/23/2021	CONTRACT PAY		29,258.79	0	\$ 29,258.79
57	521	IDEA_SPC	111	Teacher-Elk	4/23/2021	CONTRACT PAY		3,101.60	0	\$ 3,101.60
57	521	IDEA_SPC	111	Teacher-Elk	5/25/2021	CONTRACT PAY		29,619.47	0	\$ 29,619.47
57	521	IDEA_SPC	111	Teacher-Elk	6/25/2021	CONTRACT PAY		29,619.47	0	\$ 29,619.47

Import Your Data




Add data to your report

Once loaded, your data will appear in the **Data** pane.




Import data from Excel



Import data from SQL Server



Paste data into a blank table



Try a sample dataset

[Get data from another source →](#)

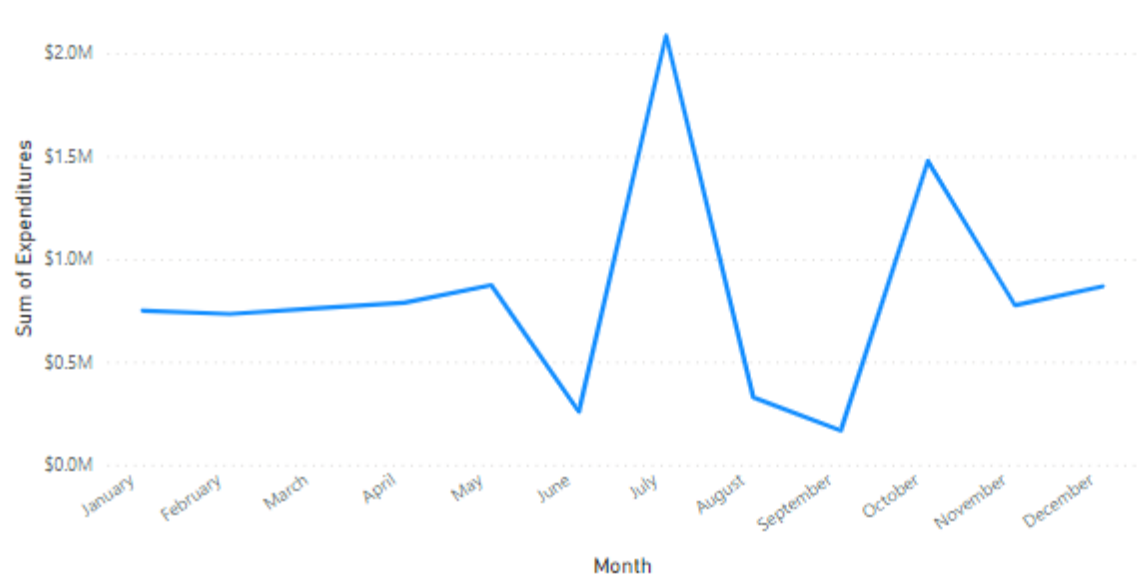
Example of Data Dashboard



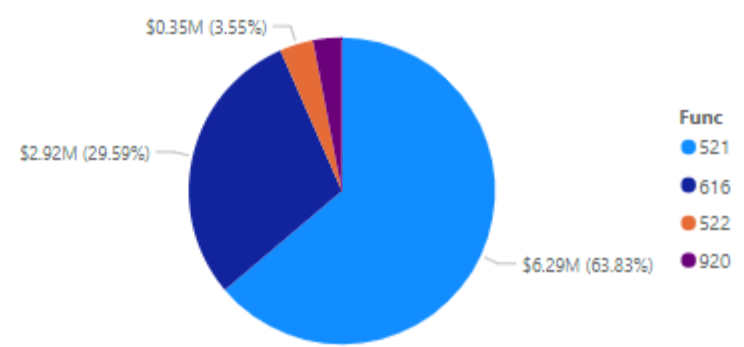
Object Description	Sum of Expenditures
Aide-Regular	\$81,936.00
Career Enhancement	\$36,408.00
Equip > 200 But < 20000	\$10,716.00
Extended Contracts	\$62,107.00
Fica	\$538,836.00
Health Insurance	\$1,266,416.00
Hourly	\$69,786.00
Instr Assistant Spec Ed	\$2,514,023.00
Interpreter	\$124,494.00
License for Educ	\$89,810.00
Technology	
Life Insurance	\$107,671.00
Occup/Physical Therapist	\$297,324.00
Office Clerical-District	\$30,648.00
Other Non Cert.	\$35,481.00
Persi	\$700,889.00
Prof/Tech Services	\$471,362.00
Rel Serv Assist Spec Ed	\$28,771.00
School Psychologist	\$88,532.00
Total	\$9,859,615.00

Object	Sum of Expenditures
All	
CONTRACT PAY GRS.	\$5,461,696.00
BLUE CROSS MEDICAL	\$1,285,514.00
Accrue	\$1,194,161.00
STATE RETIREMENT	\$702,312.00
FICA	

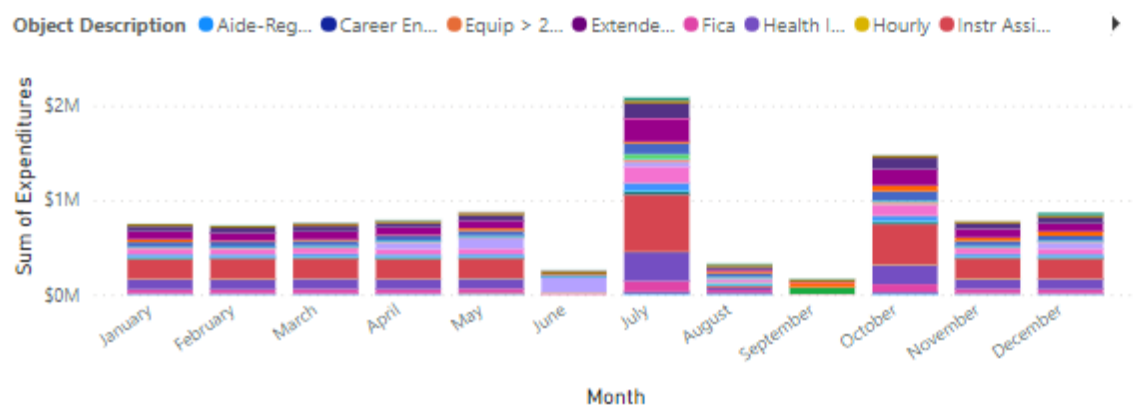
Sum of Expenditures by Month



Sum of Expenditures by Func



Sum of Expenditures by Month and Object Description





- Double check with your LEA Systems Administrators regarding information technology/security policies & practices on the use or publishing of any information tied to a data dashboard
- There are other versions of data dashboards such as via Google and software platforms such as Tableau
- The SDE does not favor or support any product over another.



Professional Development: Inventory Management Training For Federal Grants



Idaho State Department of Education

DEBBIE CRITCHFIELD, SUPERINTENDENT OF PUBLIC INSTRUCTION

FFGCoP 5/23/2023

Framework



- Tell my why
- Give me... more reasons why
- Definitions and regulations
- Capitalization
- Components of property records
- Tagging and physical inventory
- Disposal
- Common findings
- Questions and answers



Tell me Why...



Should we maintain an inventory management system for federal grants?



- Accountability and transparency
- Safe-guarding the LEA's and taxpayer investments
- Ensuring LEA operations through the use of working equipment

Give me... More Reasons Why...



We should maintain an inventory management system?



- Required by [2 CFR 200.313](#) **(Equipment)**
- Required by [Idaho Code section §67-5746](#)

2 CFR 200.313 Equipment



- **(b) General.**

A state must use, manage and dispose of **equipment** acquired under a Federal award by the state in accordance with state laws and procedures. Other non-Federal entities must follow paragraphs (c) through (e) of this section



How Do We Define **Equipment**?



2 CFR 200.1 Definitions

- Tangible personal property (including information technology systems) having a useful life of more than one year and a per-unit acquisition cost which equals or exceeds the lesser of the capitalization level established by the LEA for financial statement purposes or \$5,000
- Useful life of more than one year
- Computing devices less than \$5,000 should be treated as equipment for internal control purposes

What are **Supplies**?



2 CFR 200.1 Definitions

- Tangible personal property other than those described in Uniform Guidance 2 CFR Part 200.1 Equipment. A computing device is a supply if the acquisition cost is less than the lesser of the capitalization level established by the LEA for financial statement purposes or \$5,000, regardless of the length of its useful life.

Capitalization Level – Say What???



- Capitalization level is a threshold established by the LEA
 - For example, the LEA establishes a threshold of \$500 as capitalization level for equipment
 - The acquisition cost of a computer or laptop is \$450 per item
 - It is not required to inventory the item (unless your LEA policy requires)
- However, small, attractive items and/or easily pilferable items should be inventoried and tracked to ensure that property losses do not occur. You want to know where your property is!**

What Must Property Records Include?



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



Tagging of Equipment



- Tags should identify
 - the owner of the equipment (e.g. ABC School District, DEF School)
 - the location of the equipment (e.g. Resource Room)
 - funding source (e.g. IDEA Part B, FAIN)
 - unique identifier (which references to your inventory management system)

→ Tags should not be easily removable! The goal of tagging is also to identify where the equipment should be returned to.



Frequency of Physical Inventory



2 CFR 200.313 (d) Equipment

- (2) A physical inventory of the property must be taken and the results reconciled with the property records at least once every two years

→ But Idaho code and the SDE require annual physical inventory procedures

→ This is a great opportunity to ensure that your equipment is available and in working order



Disposal of Equipment



Equipment [2 CFR 200.313](#) (e)

- Disposal through sale, transfer to another federal program, or otherwise disposed of
- Over \$5,000 fair market value per item
 - Keep or sell, but must pay a share based on the percentage of federal ED participation at initial acquisition
- Under \$5,000 fair market value per item
 - May keep, sell, or dispose of it with no obligation to ED

Disposal of Supplies



Supplies [2 CFR 200.314](#)

- Transfer to another federal program
- Over \$5,000 fair market value per item
 - Keep or sell, but must pay a share based on the percentage of federal ED participation at initial acquisition
- Under \$5,000 fair market value per item
 - May keep, sell, or dispose of it with no obligation to ED



Fiscal Monitoring Findings



- LEAs often have great inventory **policies** in place
- However, the required **components** of the inventory management systems aka the inventory tracking sheet are not met
- Common shortfalls
 - Incomplete property records **missing data points**
- Annual **physical inventory** is not performed

Questions and Answers



- During your inventory of grant-purchased equipment, you discover a piece of equipment is missing. You are in compliance as long as you update the inventory records to indicate that the equipment went missing.
 - Answer: False (2 CFR §200.313(d)(3)) “A control system must be developed to ensure adequate safeguards to prevent loss, damage, or theft of the property. Any loss, damage or theft must be investigated.”
- Your policies and procedures should include safeguards pertaining to loss prevention. What would your investigation look like when you discover missing equipment?



More Questions and Answers...



- Pursuant to EDGAR an inventory of equipment purchased in whole or in part with Federal funds must be conducted:

- Answer: Once every two years (2 CFR §200.313(d)(2));); however, the State requirement is more restrictive.

→ Therefore, the State requirement must be followed.

“A physical inventory of the property must be taken and the results reconciled with the property records at least yearly”; “...A physical inventory of the property must be taken and the results reconciled with the property records at least once a year.”

Even More Questions and Answers...



- Our Special Education department has all this fancy equipment but they will not let us use it, even when the equipment is not being used by SPED.

- Answer: [2 CFR 200.313 \(c\)\(2\)](#) allows for usage for activities not pertaining to the grant under which the equipment was purchased, ranked by priority:

“First preference for other use must be given to other programs or projects supported by Federal awarding agency that financed the equipment and second preference must be given to programs or projects under Federal awards from other Federal awarding agencies. Use for non-federally-funded programs or projects is also permissible. User fees should be considered if appropriate.”

Even More Questions and Answers... Cont.

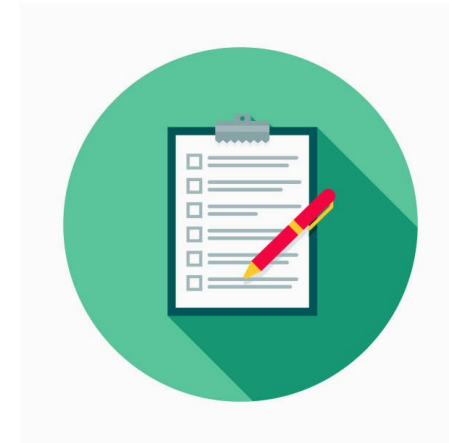


→ What would this look like? Your LEA could create a check-out sheet based on priority ranking. For example, as the equipment was purchased through IDEA grant funds, the usage priority could look like this:

→ IDEA Part B

→ ESSA Title I-A

→ Non-Federal Program, e.g. IRI



→ Note: This also applies for other federal funding, for example, if the equipment was purchased with Title funds.

Questions???



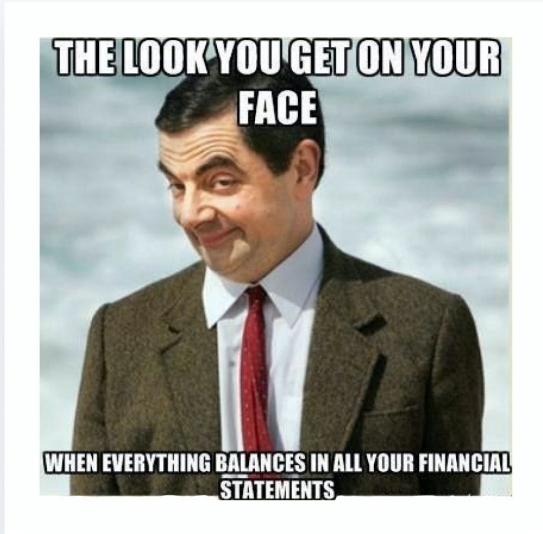


Discussion Time

What's on your mind?



Year-End Strategies Discussion



Upcoming SDE Training Opportunities



- Maintenance of Effort & Special Education Medicaid Year-End Closeout Webinar: Thursday, June 1st, 11am MST. Registration coming soon.
- Final IDEA Part B Application refresher TBD in July 2023. Registration coming soon.
- Other requests?

Don't Forget Your Why...



You are making a difference to children and families in our communities! Our children are the future.



Reach Out to the SDE – Federal Programs



Staff Federal Programs

FEDERAL PROGRAMS » Kathy Gauby Interim Director (208) 332-6889 kgauby@sde.idaho.gov	FEDERAL PROGRAMS » Vacant Administrative Assistant (208) 332-6985	EDUCATOR EFFECTIVENESS » Kathy Gauby Coordinator (208) 332-6889 kgauby@sde.idaho.gov	EQUITABLE SERVICES » Michelle Clement Taylor Private School Ombudsman (208) 332-6963 mtaylor@sde.idaho.gov	TITLE I-A: IMPROVING BASIC PROGRAMS » Stacie Rekow Coordinator (208) 332-6891 srekow@sde.idaho.gov	TITLE I-C: MIGRANT EDUCATION Sarah Seamount Coordinator (208) 332-6958 sseamount@sde.idaho.gov	TITLE I-C: MIGRANT EDUCATION Vacant Administrative Assistant (208) 332-6928	TITLE I-C: MIGRANT EDUCATION Maria "Yuni" Barrera Program Specialist (208) 332-6907 mbarrera@sde.idaho.gov
ESSER DATA & REPORTING » Aaron Kennedy Coordinator (208) 332-6847 akennedy@sde.idaho.gov	ESSER FUNDS MONITORING & REPORTING » Katie Watkins Coordinator (208) 332-6959 kwatkins@sde.idaho.gov	FAMILY & COMMUNITY ENGAGEMENT » Jill Mathews Coordinator (208) 332-6855 jmathews@sde.idaho.gov	FEDERAL PROGRAMS Michelle Perreira Program Specialist (208) 332-6942 mperreira@sde.idaho.gov	TITLE I-D: NEGLECTED OR DELINQUENT EDUCATION Emily Sommer Coordinator (208) 332-6904 esommer@sde.idaho.gov	TITLE II-A: SUPPORTING EFFECTIVE INSTRUCTION Kathy Gauby Coordinator (208) 332-6889 kgauby@sde.idaho.gov	ENGLISH LEARNER PROGRAM/TITLE III Vacant Administrative Assistant (208) 332-6928	ENGLISH LEARNER PROGRAM/TITLE III Maria Puga Coordinator (208) 332-6905 mpuga@sde.idaho.gov
FEDERAL PROGRAMS MONITORING » Stacie Rekow Coordinator (208) 332-6891 srekow@sde.idaho.gov	FUNDING & FISCAL ACCOUNTABILITY » Brian Butkus Financial Specialist Principal (208) 332-6900 bbutkus@sde.idaho.gov	PANDEMIC RELIEF FUNDS » Lisa English Coordinator (208) 332-6911 lenglish@sde.idaho.gov	SCHOOL IMPROVEMENT & SUPPORT » Tyson Carter Coordinator (208) 332-6917 tcarter@sde.idaho.gov	TITLE IV-A: STUDENT SUPPORT & ACADEMIC ENRICHMENT » Stacie Rekow Coordinator (208) 332-6891 srekow@sde.idaho.gov	TITLE V-B: RURAL EDUCATION INITIATIVE » Kathy Gauby Coordinator (208) 332-6889 kgauby@sde.idaho.gov	TITLE IX-A: HOMELESS CHILDREN & YOUTHS » Emily Sommer Coordinator (208) 332-6904 esommer@sde.idaho.gov	

Special Education Contacts



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



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