



Idaho Department
of Education

Connections between the CFSGA Budget and the GRA

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Agenda

- CFSGA Review
- CFSGA: New Features/Updates
- Review of the Preliminary Applications
- Prior Year Expenditures
- Indirect Cost
- GRA
- V-A Transferability: How to Report Expenditures and GRA
- CFSGA and GRA Connection
- Budget Regulations and Certifications

CFSGA

What is the CFSGA?

The CFSGA is where your budgets and planned uses for the ESEA federal grants and state EL grant live.

An LEA must submit an approvable plan and budget in order to apply for and receive funds.

DEPARTMENTS COMMUNICATIONS

Log Off MPerreira@edu.id

IDAHO

STATE DEPARTMENT OF EDUCATION

Consolidated Federal and State Grant Application

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2024-2025

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Admin Actions

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At A Glance

More Info

Consolidated Federal and State Grant Application

Welcome to the Consolidated Federal and State Grant Application (CFSGA). This is the District's application for federal and state funds for the following programs:

- Title I-A Improving Basic Programs
- Title I-C Education of Migratory Children
- Title II-A Supporting Effective Instruction
- Title III-A English Language Acquisition
- Title III-A Immigrant Education Program
- English Learner Program
- Title IV-A Student Support and Academic Enrichment
- Title V-A Funding Transferability
- Title V-B Rural Education Program

The application process includes completing a budget and a plan for the funds. The completed application(s) must be submitted by 6/30/2024. Budgets and plans will be reviewed by the respective program directors and coordinators by 7/31/2024. A notification will be sent to each district upon approval of all of the programs in the CFSGA. If there are any revisions required, they must be completed before a grant award letter is issued and money can be accessed in the Grant Reimbursement Application (GRA).

We appreciate the work and cooperation of each district in this process. Our directors and coordinators are willing to provide technical assistance to any district at any time. Contact information for each program can be found under the [Contacts](#) link in the menu to the left. A link to the [Comment](#) section is also located to the left for ISDE and district communication concerning the plan during the application and approval process as well as any necessary communication during the year.

4

CFSGA Process

1. Preliminary allocations are received and uploaded into the CFSGA, usually around May each year.
2. LEAs fill out the program specific information and budget tabs for each grant that they receive an allocation for and then submit the CFSGA for review.
3. Program coordinators review the budget tabs and programmatic descriptions for allowability and then approve them.
4. After budgets and programmatic descriptions have been approved by all IDE coordinators, then funds are loaded into the GRA for reimbursement requests.
5. Reimbursement requests are reviewed against the CFSGA budget.

CFSGA: New Features/Updates

New Tab: Prior Year Expenditures

- Report FY23-24 Expenditures as of 6/30/2024 – Budget vs. Actual
- Complete Obligations as of 9/30/2024
- Complete Excess Carryover if applicable
- Budget + Carryover for FY24-25

How to Report Prior Year Expenditures

Prior Year Expenditures

General Information & Program Purpose	Allocation & Set Asides	Allocation to Schools	Prior Year Expenditures	Title I-A Budget	Action Plan	Homeless Education	Certification	Supporting Documents	Program Approval
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Title I-A Improving Basic Programs for fiscal 2024-2025

Best viewed in 1280 X 1024 resolution.

Title I-A Expenditures and Obligations for 2023-2024

Introduction

LEAs and SEAs must obligate funds during the 27 months extending from July 1 of the fiscal year for which the funds were appropriated through September 30 of the second succeeding fiscal year. This maximum period includes a 15-month period of initial availability plus a 12-month period for carryover (section 421(b) of the General Education Provisions Act (GEPA). No more than 15 % of an LEA's Title I-A allocated funds may be carried over to the next year.

Expenditures

Money spent prior to 6/30/2024.

Obligations

Estimated obligations through 9/30/2024.

It is important to understand that "obligated" doesn't necessarily mean "spent". Obligation occurs when the agency or an LEA has entered into a binding commitment to pay out money, such as entering into a contract to pay for supplies or services. EDGAR section §76.707 includes detailed examples of obligation.

Prior Year Expenditures: Budget to Actual

**Please verify the following:*

Cash balance from the Grant Reimbursement Application (GRA)
 (-) less upcoming GRA requests for expenditures through 6/30/2024
 (=) equals remaining balance as of 6/30/2024

Obj. Code	Description	Budgeted Amount	Expenditures as of 6/30/2024	Obligations as of 9/30/2024
100	Salaries	\$3,372,356	\$2,798,988	\$232,385
200	Employee Benefits	\$1,238,572	\$1,066,534	\$89,356
300	Purchased Services (non travel)	\$712,349	\$59,896	\$0
380	Travel Expense	\$186,513	\$165,077	\$0
400	Supplies and Materials	\$314,471	\$349,749	\$0
500	Capital Objects	\$0	\$0	\$0
	Equitable Services for Private Schools	\$0	\$0	\$0
	Homeless Set-Aside	\$14,000	\$0	\$0
	Neglected Set-Aside	\$0	\$0	\$0
	Parent and Family Engagement Set-Aside	\$53,235	\$53,235	\$0
800	Indirect Cost	\$109,212	\$78,420	\$6,000
	Totals	\$6,000,708	\$4,571,899	\$327,741
	Total estimated carryover as of 9/30/2024	The carryover amount should be used between October 1, 2024 and September 30, 2025		\$1,101,068

Excess Carryover Calculator

District's 2023-2024 allocation (not including re-allocated funds or carryover)	\$4,269,325
Maximum amount district may carry over into next fiscal year (limited to 15 % of 2023-2024 allocation)	\$640,399

Prior Year Expenditures: Excess Carryover

Excess Carryover Calculator	
District's 2023-2024 allocation (not including re-allocated funds or carryover)	\$4,269,325
Maximum amount district may carry over into next fiscal year (limited to 15 % of 2023-2024 allocation)	\$640,399
Excess Carryover Calculator "Yes" - carryover exceeds allowable 15 % "No" - carryover does not exceed allowable 15 %	Yes
Excess Carryover Amount Amount unobligated as of 9/30/2023. Please complete the Excessive Carryover Waiver Request below.	\$460,669

Excessive Carryover Waiver Request

The LEA is requesting an excessive carryover waiver. By requesting this waiver, the LEA provides assurance that it has a plan for expending excess carryover funds during the 2024-2025 year and acknowledges that if the waiver is approved, the LEA is responsible for ensuring that funds are expended.

Please explain the reason for the request:

Excessive Carryover Waiver Approved

CFSGA Budget to include the Carryover

General Information & Program Purpose	Allocation & Set Asides	Allocation to Schools	Prior Year Expenditures	Title I-A Budget	Action Plan	Homeless Education	Certification	Supporting Documents	Program Approval
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Title I-A Improving Basic Programs for fiscal 2024-2025

Best viewed in 1280 X 1024 resolution.

Allocation for 2024-2025	\$4,855,842
Carry-over From Previous Year	\$1,101,068
Re-allocation from 2023-2024	\$0
Transferred from other programs in Title V-A	\$453,287
Total Allocation	\$6,410,197

Obj. Code	Description	Regular Term	Summer Term
100	Salaries <i>Include Administrative Costs from Allocation & Set-Asides tab</i> <i>Required: Upload FTE File on Supporting Documents tab</i>	Amount: \$3,293,104 Description: See the spreadsheet file Included in the supporting	Amount: \$0 Description:
200	Employee Benefits <i>Include Administrative Costs from Allocation & Set-Asides tab</i>	Amount: \$1,321,928 Description: see file included	Amount: \$0 Description:
300	Purchased Services	Amount: \$853,175 Description:	Amount: \$0 Description:

CFSGA Prior Year Expenditures

Examples: Budget vs. Actual

Obligations

Estimated obligations through 9/30/2024.

It is important to understand that "obligated" doesn't necessarily mean "spent". Obligation occurs when the agency or an LEA has entered into a binding commitment to pay out money, such as entering into a contract to pay for supplies or services. EDGAR section §76.707 includes detailed examples of obligation.

*Please verify the following:				
Cash balance from the Grant Reimbursement Application (GRA)				
(-) less upcoming GRA requests for expenditures through 6/30/2024				
(=) equals remaining balance as of 6/30/2024				
Obj. Code	Description	Budgeted Amount	Expenditures as of 6/30/2024	Obligations as of 9/30/2024
100	Salaries	\$1,636	\$0	\$0
200	Employee Benefits	\$0	\$0	\$0
300	Purchased Services (non travel)	\$0	\$6,808	\$0
380	Travel Expense	\$4,039	\$2,312	\$0
400	Supplies and Materials	\$3,445	\$0	\$0
500	Capital Objects	\$0	\$0	\$0
	Equitable Services for Private Schools	\$0	\$0	\$0
800	Indirect Cost	\$0	\$0	\$0
	Totals	\$9,120	\$9,120	\$0
	Total estimated carryover as of 9/30/2024	The carryover amount should be used between October 1, 2024 and September 30, 2025		\$0

CFSGA Prior Year Expenditures

Examples: Carryover

**Please verify the following:*
 Cash balance from the Grant Reimbursement Application (GRA)
 (-) less upcoming GRA requests for expenditures through 6/30/2024
 (=) equals remaining balance as of 6/30/2024

Obj. Code	Description	Budgeted Amount	Expenditures as of 6/30/2024	Obligations as of 9/30/2024
100	Salaries	\$0	\$3,689	\$0
200	Employee Benefits	\$0	\$0	\$0
300	Purchased Services (non travel)	\$0	\$0	\$0
380	Travel Expense	\$0	\$0	\$0
400	Supplies and Materials	\$16	\$0	\$0
500	Capital Objects	\$0	\$0	\$0
	Equitable Services for Private Schools	\$0	\$0	\$0
800	Indirect Cost	\$0	\$0	\$0
	Totals	\$16	\$3,689	\$0
	Total estimated carryover as of 9/30/2024	The carryover amount should be used between October 1, 2024 and September 30, 2025		-\$3,673

CFSGA Prior Year Expenditures

Examples: Carryover /New Year Budget

General Information & Program Purpose	Activities	Program Description	Prior Year Expenditures	Budget	Certification	Supporting Documents
Allocation for 2024-2025			\$7,237			
Carry-over From Previous Year as of 9/30/2024			-\$3,673		<i>Reasonable and necessary – up to 25% of 2023-2024 allocation.</i>	
Re-allocation from 2023-2024			\$0			
Transferred to other programs in Title V-A			-\$3,564		<i>Transferred to other programs via Title V-A Funding Transferability</i>	
Transferred from other programs in Title V-A			\$0		<i>Transferred from other programs via Title V-A Funding Transferability</i>	
Total Allocation			\$0		<i>Total available for 2024-2025 Title II-A program.</i>	

Prior Year Expenditures: Indirect Cost

Indirect Cost – CFR Guidance

§ 76.569 Using the restricted indirect cost rate.

Under the programs referenced in [§ 76.563](#), the maximum amount of indirect costs under a grant is determined by the following formula:

Indirect costs = (Restricted indirect cost rate) × (Total direct costs of the grant minus capital outlays, subgrants, and other distorting or unallowable items as specified in the grantee's indirect cost rate agreement).

Indirect Cost – Manual

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

Grant Award \$200,000 Less: Capital Outlay \$5,000 Net Available for Indirect and Direct Costs \$195,000 Indirect Cost Rate 4.50%

Direct Costs [$\$195,000 / (1 + .045)$] \$186,603 Indirect Costs (Direct Costs x 4.5%) 8,397
Capital Outlay 5,000 Grant Award \$200,000

NOTE: This example shows how to **calculate the maximum amount of indirect costs** that could be claimed against a grant; however, the amount of **indirect costs actually paid** for a fixed grant **will depend on the actual amount of direct costs actually incurred for the grant**. In no case can the amount of actual direct costs plus calculated indirect costs plus capital outlay costs exceed the total amount of the fixed grant award.

Indirect Cost Example

Allocation for 2023-2024	\$84,383	
Carry-over From Previous Year as of 9/30/2023	\$14,400	Reasonable and necessary – up to 25% of 2022-2023 allocation. Click here to use the Carryover Calculator.
Re-allocation from 2022-2023	\$0	
Transferred to other programs in Title V-A	-\$40,000	Transferred to other programs via Title V-A Funding Transferability
Transferred from other programs in Title V-A	\$0	Transferred from other programs via Title V-A Funding Transferability
Total Allocation	\$58,783	Total available for 2023-2024 Title II-A program.

Obj. Code	Description	2023-2024
100	Salaries <i>Required:</i> <i>Upload FTE File on Supporting Documents tab</i>	Amount: \$0 Description:
200	Employee Benefits	Amount: \$0 Description:
300	Purchased Services (non travel)	Amount: \$35,392 Description: This amount will be used to provide district and school trainings for certificated, classified, and administrative
380	Travel Expense	Amount: \$13,817 Description: Professional development-based travel costs for staff to attend workshops and training outside of our local area.
400	Supplies and Materials	Amount: \$5,000 Description: These supplies and materials will be used for Title II-A professional development activities.
	Equitable Services for Private Schools <i>Provide specific budget details for each private school</i>	Amount: \$2,752 Description: Equitable services for Private school.
800	Indirect Cost Rate: 3.1%	Amount: \$1,822 Description: Indirect costs charged by the district.
Totals		\$58,783

CFSGA Prior Year Expenditures

Examples: Indirect Cost

Obj. Code	Description	Budgeted Amount	Expenditures as of 6/30/2024	Obligations as of 9/30/2024
100	Salaries	\$0	\$0	\$0
200	Employee Benefits	\$0	\$0	\$0
300	Purchased Services (non travel)	\$35,392	\$11,000	\$2,813
380	Travel Expense	\$13,817	\$22,893	\$1,479
400	Supplies and Materials	\$5,000	\$3,058	\$0
500	Capital Objects	\$0	\$0	\$0
	Equitable Services for Private Schools	\$2,752	\$2,240	\$0
800	Indirect Cost	\$1,822	\$2,300	\$0
	Totals	\$58,783	\$41,491	\$4,292

CFSGA Prior Year Expenditures

Examples: Indirect Cost Rate is Not Set

**Please verify the following:*
 Cash balance from the Grant Reimbursement Application (GRA)
 (-) less upcoming GRA requests for expenditures through 6/30/2024
 (=) equals remaining balance as of 6/30/2024

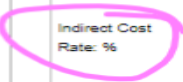
Obj. Code	Description	Budgeted Amount	Expenditures as of 6/30/2024	Obligations as of 9/30/2024
100	Salaries	\$0	\$0	\$0
200	Employee Benefits	\$0	\$0	\$0
300	Purchased Services (non travel)	\$14,976	\$4,478	\$0
380	Travel Expense	\$0	\$0	\$0
400	Supplies and Materials	\$0	\$0	\$0
500	Capital Objects	\$0	\$0	\$0
	Equitable Services for Private Schools	\$0	\$0	\$0
800	Indirect Cost	\$0	\$4,478	\$0
	Totals	\$14,976	\$8,956	\$0
Total estimated carryover as of 9/30/2024		The carryover amount should be used between October 1, 2024 and September 30, 2025		\$6,020

CFSGA Prior Year Expenditures

Examples: Indirect Cost Continue

Title IV-A Student Support and Academic Enrichment for fiscal 2023-2024 ✓

Program Information	Consortium Application	Program Activities	Evaluation	Budget	Certification	Supporting Documents	Program Approval
<input type="button" value="Print Preview"/> <input type="button" value="Save"/>							
Direct Services to Students	educational field trips that will include Yellowstone National Park, Fossil Museum, Old Penitentiary, The State House, the INEL. These are split between the elementary and secondary levels. Students will also be able to participate in the Missoula Children's Theatre. Participating in the theatre offers students a chance to experience arts education that is not available to the district				Describe programs / activities and costs		
Supplemental Educational Resources and Equipment	Amount: <input type="text" value="\$0"/> Description: <input type="text"/>						Describe resources, equipment and costs
Equitable Services for Private Schools	Amount: <input type="text" value="\$0"/> Description: <input type="text"/>	Transferred from Equitable Services					Provide specific budget details for each private school
Other	Amount: <input type="text" value="\$0"/> Description: <input type="text"/>						
Indirect Cost Rate: %	Amount: <input type="text" value="\$0"/> Description: <input type="text"/>						
Administrative Costs	Amount: <input type="text" value="\$0"/> Description: <input type="text"/>						Up to 2% of allocation.
Totals	<input type="text" value="\$12,700"/>						



Questions?

GRA

What is the GRA?

The GRA is the Grant Reimbursement Application created by the Idaho Department of Education. It is used to provide reimbursement of funding from federal and state grants from programs like Special Education, Child Nutrition, 21st Century, and Federal Programs.



How does the CFSGA budget affect reimbursement requests?

For the ESEA Title programs, every GRA request is compared with the submitted grant budget in the CFSGA.

For CSI Up schools, the GRA request is compared with the submitted SWIP plan.

Example 1

– GRA Request



Status: **Submitted**
 Requested By:
 On: **9/11/2024 3:33 PM**

Title I-A Improving Basic Programs

Request #:
 Expenditure Period: **8/1/2024 - 8/31/2024**
 Obligation Period: -

Expense Categories	Amount
Salaries/Benefits	\$29,800.19
Total:	\$29,800.19

Supporting Documentation:

 251 Title 1 August Activity.pdf

Payments

Award Number	Performance Period	Allocation	Current Balance	Request Amount	Remaining Balance
S010A230012	7/1/2023 - 9/30/2025	\$376,604.00	\$71,425.93	\$29,800.19	\$41,625.74
				Amount to be Paid:	\$29,800.19
				Total Remaining Balance:	\$41,625.74

Request History:

Action	Date	User	Notes
Created	9/11/2024 3:32 PM		
Submitted	9/11/2024 3:33 PM		August Salary and benefits for .5 elementary reading teacher, 4 Pioneer teaching assistants, 2 Park Intermediate teaching assistants and .4 District Wide EL Teacher/Coordinator

Example 1 – CFSGA



Obj. Code	Description	Regular Term	Summer Term
100	<p>Salaries</p> <p><i>Include</i></p> <p><i>Administrative</i></p> <p><i>Costs from</i></p> <p><i>Allocation & Set-Asides tab</i></p> <p><i>Required:</i></p> <p><i>Upload FTE File on Supporting Documents tab</i></p>	<p>Amount:</p> <p>\$249,266</p> <p>Description:</p> <p>\$30,598 0.52 FTE Intervention Specialist (w/5 extended days) @ Pioneer</p> <p>\$37,034 0.63 FTE District EL Coordinator/Teacher (w/5 extended days) services @ Pioneer, Park, WMS</p> <p>\$130,040 6.0 FTE Paraeducators @ Pioneer</p> <p>\$51,593 2.0 FTE Paraeducators @ Park</p>	<p>Amount:</p> <p>\$0</p> <p>Description:</p>
200	<p>Employee Benefits</p> <p><i>Include</i></p> <p><i>Administrative</i></p> <p><i>Costs from</i></p> <p><i>Allocation & Set-Asides tab</i></p>	<p>Amount:</p> <p>\$125,446</p> <p>Description:</p> <p>0.52 FTE Pioneer Intervention Specialist</p> <p>.63 FTE District EL Coordinator/Teacher</p> <p>6.0 FTE Pioneer Paraeducators</p> <p>2.0 FTE Park Paraeducators</p>	<p>Amount:</p> <p>\$0</p> <p>Description:</p>

Example 2 – GRA Request

Title I-C Education of Migratory
Children

Status: Returned
Last Updated By: MPerreira@edu.id
On: 9/10/2024 9:12 AM

Request #:
Expenditure Period: 7/1/2023 - 6/30/2024
Obligation Period: -

Expense Categories	Amount
Indirect Cost Collection	\$646.00
Total:	\$646.00

Supporting Documentation:

 253 FY2024 IDC.pdf

Request History:

Action	Date	User	Notes
Created	8/23/2024 1:31 PM		
Submitted	8/23/2024 1:31 PM		IDC on Title I-C expenditures for FY 2024

Example 2 - CFSGA



500	Capital Objects	Amount: <input type="text" value="\$0"/> Description: <input type="text"/>	Amount: <input type="text" value="\$0"/> Description: <input type="text"/>	<i>Must be over \$5,000 for a single object.</i>
	Equitable Services for Private Schools	Amount: <input type="text" value="\$0"/> Description: <input type="text"/>	Amount: <input type="text" value="\$0"/> Description: <input type="text"/>	<i>Provide specific budget details for each private school</i>
800	Indirect Cost Rate: 2.94%	Amount: <input type="text" value="\$0"/> Description: <input type="text"/>	Amount: <input type="text" value="\$0"/> Description: <input type="text"/>	
Totals		<input type="text" value="\$25,594"/>	<input type="text" value="\$0"/>	

Example 3 – GRA Request

Status: Returned
Last Updated By: MPerreira@edu.id
On: 9/6/2024 3:28 PM




Title I-A Improving Basic Programs

Request #:
Expenditure Period: 3/1/2024 - 6/30/2024
Obligation Period: -

Expense Categories	Amount
Supplies/Materials	\$35,783.77
Total:	\$35,783.77

Supporting Documentation:

 TITLE I-JUNE 2024-EXPENDITURE REPORT.pdf

Request History:

Action	Date	User	Notes
Created	9/4/2024 10:12 AM		
Submitted	9/4/2024 10:13 AM		Supplies & Materials & Schoolwide Curriculum - \$35,783.77

Example 3 - CFSGA



380	Travel Expense	Amount: <input type="text" value="\$0"/> Description: <input type="text"/>	Amount: <input type="text" value="\$0"/> Description: <input type="text"/>
400	Supplies and Materials	Amount: <input type="text" value="\$8,471"/> Description: Curriculum and supplies to support most at-risk learners, specifically in the areas of math and ELA.	Amount: <input type="text" value="\$0"/> Description: <input type="text"/>
500	Capital Objects	Amount: <input type="text" value="\$0"/> Description: <input type="text"/>	Amount: <input type="text" value="\$0"/> Description: <input type="text"/>

V-A Transferability: How to Report Expenditures and GRA

Title V-A Transferability

- How to report the Prior Year Expenditures
- How to Request GRA
- Best Practice Suggestions

Title V-A Transferability

The purpose of Title V-A is to allow Local Education Agencies (LEAs) the flexibility to target Federal funds to the programs and activities that most effectively address the unique needs of the localities. (ESEA: TITLE V, PART A—FUNDING TRANSFERABILITY FOR STATE AND LOCAL EDUCATIONAL AGENCIES; Sec. 5102)

FROM

- Title II-A Supporting Effective Instruction
- Title IV-A Student Support and Academic Enrichment

TO

- Title I-A Improving Basic Programs
- Title I-C Education of Migratory Children
- Title I-D Neglected and Delinquent
- Title II-A Supporting Effective Instruction
- Title III-A English Language Acquisition
- Title V-B Rural Education program

Title V-A Transferability: CFSGA

DISTRICT

Status: Submitted

Request to Unsubmit

Equitable Services

Fiscal Self Assessment

Title I-A Improving Basic
Programs

Consolidated Schoolwide
Budgets

Title I-C Education of Migratory
Children

Title II-A Supporting Effective
Instruction

English Learner Program and
Title III-A English Language
Acquisition

Title III-A Immigrant Education
Program

Title IV-A Student Support and
Academic Enrichment

Title V-A Funding
Transferability

Title V-B Rural Education
Program

Budget Summaries

IDCI Contacts

Comments

Submit/Assurance

SDE Comments

Publish Comments

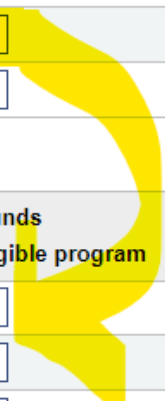
Title V-A Transferability Example - CFSGA

The purpose of Title V-A is to allow Local Education Agencies (LEAs) the flexibility to target Federal funds to the programs and activities that most effectively address the unique needs of the localities. (ESEA: TITLE V , PART A —FUNDING TRANSFERABILITY FOR STATE AND LOCAL EDUCATIONAL AGENCIES; Sec. 5102)



Program	Total amount of funds transferred FROM eligible program
Title II-A Supporting Effective Instruction	\$0
Title IV-A Student Support and Academic Enrichment	\$10,000
Total	\$10,000

Program	Total amount of funds transferred TO eligible program
Title I-A Improving Basic Programs	\$10,000
Title I-C Education of Migratory Children	\$0
Title I-D Neglected and Delinquent	\$0
Title II-A Supporting Effective Instruction	\$0
Title III-A English Language Acquisition	\$0
Title IV-A Student Support and Academic Enrichment	\$0
Title V-B Rural Education Program	\$0
Total	\$10,000



Title V-A Transferability Example - CFSGA

Program	Total amount of funds transferred FROM eligible program
Title II-A Supporting Effective Instruction	\$3,673
Title IV-A Student Support and Academic Enrichment	\$10,000
Total	\$13,673

Program	Total amount of funds transferred TO eligible program
Title I-A Improving Basic Programs	\$13,673
Title I-C Education of Migratory Children	\$0
Title I-D Neglected and Delinquent	\$0
Title II-A Supporting Effective Instruction	\$0
Title III-A English Language Acquisition	\$0
Title IV-A Student Support and Academic Enrichment	\$0
Title V-B Rural Education Program	\$0
Total	\$13,673

Title V-A Transferability - CFSGA: Check Prior Year Budget

General Information & Program Purpose	Activities	Program Description	Budget	Certification	Supporting Documents	Program Approval
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Title II-A Supporting Effective Instruction for fiscal 2023-2024

Allocation for 2023-2024	\$3,689	
Carry-over From Previous Year as of 9/30/2023	\$0	Reasonable and necessary – up to 25% of 2022-2023 allocation. Click here to use the Carryover Calculator.
Re-allocation from 2022-2023	\$0	
Transferred to other programs in Title V-A	-\$3,673	Transferred to other programs via Title V-A Funding Transferability
Transferred from other programs in Title V-A	\$0	Transferred from other programs via Title V-A Funding Transferability
Total Allocation	\$16	Total available for 2023-2024 Title II-A program.

Title V-A Transferability: Reporting Prior Year Expenditures

Title II-A Expenditures and Obligations for 2023-2024

**Please verify the following:*

Cash balance from the Grant Reimbursement Application (GRA)

(-) less upcoming GRA requests for expenditures through 6/30/2024

(=) equals remaining balance as of 6/30/2024

Obj. Code	Description	Budgeted Amount	Expenditures as of 6/30/2024	Obligations as of 9/30/2024
100	Salaries	\$0	\$0	\$0
200	Employee Benefits	\$0	\$0	\$0
300	Purchased Services (non travel)	\$0	\$0	\$0
380	Travel Expense	\$0	\$0	\$0
400	Supplies and Materials	\$16	\$16	\$0
500	Capital Objects	\$0	\$0	\$0
	Equitable Services for Private Schools	\$0	\$0	\$0
800	Indirect Cost	\$0	\$0	\$0
	Totals	\$16	\$16	\$0
Total estimated carryover as of 9/30/2024		The carryover amount should be used between October 1, 2024 and September 30, 2025		\$0

Title V-A Transferability: GRA

The CFSGA and the GRA don't talk to each other. If you use Title V-A Transferability, there are a couple of additional steps to take when submitting a drawdown request to help link the request to the transferability mentioned in the CFSGA.

1. Create the drawdown request in **the original grant** that you transferred funds from.
2. It is important to have sufficient accounting of the transfer and ensure the LEA is spending the costs in accordance with program requirements, etc.
3. LEAs are encouraged to create **a special account code** to identify the transferred costs, e.g., Title I-A (transfer from Title II-A). For purposes of the **application and budget**, the transferred costs should be part of the Title I-A budget, used on Title I-A allowable costs, factored into for Title I-A set-asides, etc.
4. Best Practice: **To submit a separate GRA request.**
5. Put in the Notes field of the GRA request that you are using Title V-A Transferability to transfer "X" funds to "X" (e.g. Title II-A to Title I-A).

Transferability Example - GRA

Title IV Student Support &
Academic Enrichment


Request #:

Expenditure Period: 6/1/2024 - 6/20/2024

Obligation Period: -

Expense Categories	Amount
Salaries/Benefits	\$1,825.21
Total:	\$1,825.21

Supporting Documentation:

 2406 261 Title IV - Detail Ledger - June.pdf

Payments

Award Number	Performance Period	Amount	Date
S424A230013	7/1/2023 - 9/30/2025	\$1,825.21	6/28/2024
Amount Paid:		\$1,825.21	

Transferability Example – GRA 2

Request History:

Action	Date	User	Notes
Created	6/20/2024 5:31 PM		
Submitted	6/20/2024 5:32 PM		Salaries/Benefits for Title I for .03 FTE Federal Programs Director .11 FTE Title I Teacher
Returned	6/21/2024 10:02 AM	MPerreira@edu.id	Please verify this is under Title V-A Transferability to Title I-A and resubmit. Thank you!
Re-Submitted	6/21/2024 1:44 PM		We confirm this request is made under Title V-A Transferability to Title I-A for Salaries/Benefits for .03 FTE Federal Programs Director .11 FTE Title I Teacher
Approved	6/28/2024 2:29 PM	MPerreira@edu.id	

Transferability Example - Documentation

*** ACCT DETAIL LEDGER ***

				Rprt Seq: No; MO-YR: 06-2024-06-2024)				
ACCT #	DATE	ACCT NAME	BEG BALANCE	BUDGETED			MO-YR	
REFR#		PO# VENDOR	AMOUNT	DESCRIPTION				
261-111100-000-000-0		CASH IN BANK - TITLE IV	1,825.21	0.00				
001237 J	06/10/24	000000 **Adjustments	802.26CR	ADJ Fed Prog Dir -	SALARIE		06-2024	
001237 J	06/10/24	000000 **Adjustments	1,255.81CR	ADJ Title I Teacher -	SAL		06-2024	
001237 J	06/10/24	000000 **Adjustments	232.86	ADJ Title IV to Fund 100			06-2024	
		TOTAL MTD ACTIVITY	1,825.21CR*					
		TOTAL YTD ACTIVITY	0.00**	232.86DR	2,058.07CR			
261-512100-000-000-0		Title IV Elementary Salaries	6,840.84	5,602.00				
001237 J	06/10/24	000000 **Adjustments	668.68	ADJ Fed Prog Dir -	SALARIE		06-2024	
001237 J	06/10/24	000000 **Adjustments	1,043.55	ADJ Title I Teacher -	SAL		06-2024	
		TOTAL MTD ACTIVITY	1,710.21*					
		TOTAL YTD ACTIVITY	8,551.05**	BALANCE	2,949.05CR	153%		
261-512210-000-000-0		Title IV Elementary PERSI	868.12	725.00				
001237 J	06/10/24	000000 **Adjustments	84.60	ADJ Fed Prog Dir -	SALARIE		06-2024	
001237 J	06/10/24	000000 **Adjustments	132.43	ADJ Title I Teacher -	SAL		06-2024	
001237 J	06/10/24	000000 **Adjustments	232.86CR	ADJ Title IV to Fund 100			06-2024	
		TOTAL MTD ACTIVITY	15.83CR*					
		TOTAL YTD ACTIVITY	852.29**	BALANCE	127.29CR	118%		
261-512220-000-000-0		Title IV FICA/Mdcr	465.83	471.00				
001237 J	06/10/24	000000 **Adjustments	51.00	ADJ Fed Prog Dir -	SALARIE		06-2024	
001237 J	06/10/24	000000 **Adjustments	79.83	ADJ Title I Teacher -	SAL		06-2024	
		TOTAL MTD ACTIVITY	130.83*					
		TOTAL YTD ACTIVITY	596.66**	BALANCE	125.66CR	127%		
RANGE TOTALS	MTD ACT:	0.00	YTD ACT:	10,000.00	BAL:	3,202.00CR	PO:	0.00
GRAND TOTALS	MTD ACT:	0.00	YTD ACT:	10,000.00	BAL:	3,202.00CR	PO:	0.00

Best Practices - Transferability

If you have a reimbursement request that includes expenses that will use transferred funds and original grant funds, consider submitting separate GRA requests – 1 with expenses using transferred funds and 1 with expenses using original grant funds

OR

Clearly document in the Notes field of the GRA request which expenses are considered original grant funds and which are being transferred AND clearly indicate in the documentation what is what

The LEA must maintain records demonstrating how a program's total funds, including transferred funds, were spent.

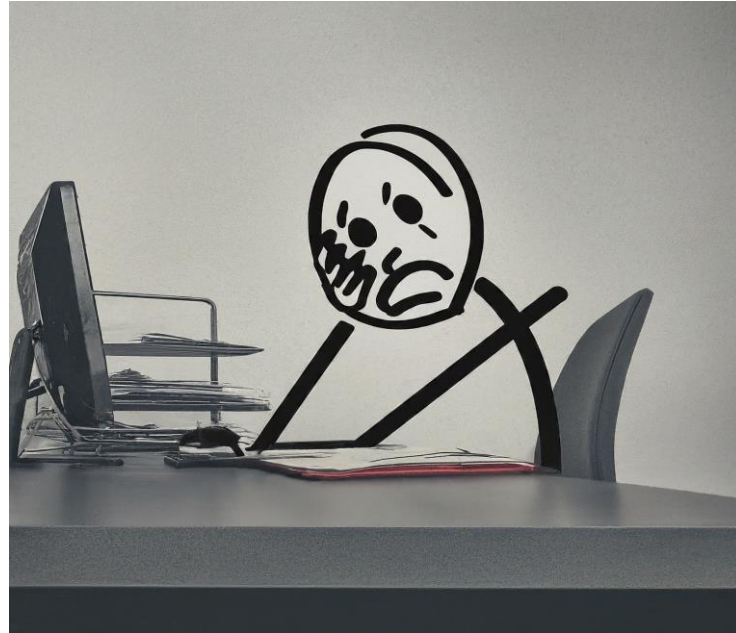
CFSGA and GRA Connection

Best Practices for Successful Grant Management

- Promote frequent communication between the Business Manager and the Federal Programs Administrator
- Schedule monthly meetings to review the **Budget vs. Actual**. If a program goals had changed, the budget and/or program descriptions will require **revision**.
- Assure GRA requests **align** with Approved CFSGA - Program/Budget
- Suggested frequency of the reimbursement requests: **monthly, quarterly**.
Request frequency: **six months or one time at the End of Year = Audit Risk**
- Choose your own adventure for the Grant Management: **scaling the cliff or walk on the beach**

Best Practices (1)

Promote **frequent** communication between the Business Manager and the Federal Programs Administrator.



Best Practices (2)

Schedule monthly meetings to review the **Budget vs. Actual**.

If a program goals had changed, the budget and/or program descriptions will require **revision**.



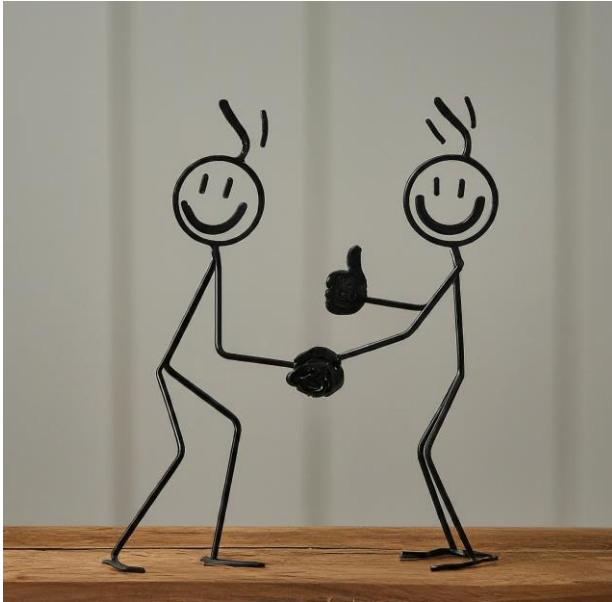
Best Practices (3)

- Assure GRA requests **align** with Approved CFSGA - Program/Budget



Best Practices (4)

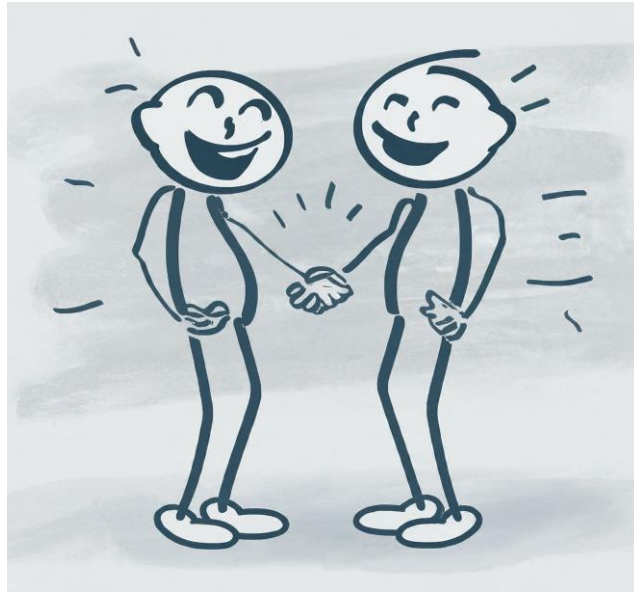
Suggested frequency of the reimbursement requests: **monthly, quarterly.**
 Request frequency: **six months or one time at the End of Year = Audit Risk**



Best Practices (5)

Choose your own adventure for the Grant Management:

Scaling the Cliff or **Walk on the Beach**



Budget Regulations and Certifications

Required Financial Certifications

2 CFR 200.415

New (b): Subrecipients under the Federal award must certify to the pass-through entity whenever applying for funds, requesting payment, and submitting financial reports:

“I certify to the best of my knowledge and belief that the information provided herein is true, complete, and accurate. I am aware that the provision of false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil, or administrative consequences including, but not limited to violations of U.S. Code Title 18, Sections 2, 1001, 1343 and Title 31, Sections 3729-3730 and 3801-3812.”

X

Indirect Cost Collection	<input type="text"/>
Travel	<input type="text"/>
Professional Development	<input type="text"/>
Transportation	<input type="text"/>
Total:	
Notes:	
<div style="border: 1px solid #ccc; height: 100px; width: 100%;"></div>	
<div style="display: flex; justify-content: space-between; margin-top: 5px;"> Add Documents Save Cancel </div>	
<div style="border: 2px solid red; padding: 5px; margin-top: 10px;"> <p style="font-size: 0.8em; margin: 0;">By signing this report, I certify to the best of my knowledge and belief that the report is true, complete, and accurate, and the expenditures, disbursements and cash receipts are for the purposes and objectives set forth in the terms and conditions of the Federal award. I am aware that any false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil or administrative penalties for fraud, false statements, false claims or otherwise. (U.S. Code Title 18, Section 1001 and Title 31, Sections 3729-3730 and 3801-3812).</p> <p style="margin: 5px 0 0 0;"><input type="checkbox"/> I attest that I have read and agree to the above stated conditions.</p> <div style="text-align: right; margin-top: 5px;"> Submit </div> </div>	

Revision of Budget/Program Plans

Part 200.308. Revision of Budget and Program Plans:

(f) Revisions Requiring Prior Approval. A recipient or subrecipient must request **prior written approval** from the Federal Agency or pass through entity for the following program and budget related reasons:

- The cumulative amount of a transfer exceeds or is expected to **exceed 10 percent of the total budget**, including cost share as last approved by the Federal Agency.

Revision of Budget/Program Plans

Part 200.329. Revision of Budget and Program Plans:

(b) The recipient or subrecipient **must report deviations** from the **approved budget, project or program scope or objective** and, in accordance with 200.329, the subrecipient or recipient must request **prior approvals** from the Federal agency or passthrough entity for budget and program plan revisions.



Idaho Department
of Education

Thank you!