Idaho Department of Education

Standards of GRA Claims

How to get your money!

Federal Programs and Special Education

What are we talking about today?

We want to accomplish two primary goals with this presentation:

1. We will share the requirements that we must meet with the GRA and speak to the **firm** requirements of what **must** be represented/ included in GRA claims.

2. We will share **planned** mechanisms that we would like to use to meet those requirements.

Firm requirements are already in effect, the planned methods and requirements are tentative and may take effect in February of 2026.

Agenda

- Why now?

- Purpose of the GRA

- Working examples in the GRA

- GRA standards and GRA Manual

- Collaboration with LEAs

- Closing thoughts

Why now?

Why Standardize Now?

Standardizing reimbursement processes between a State Education Agency (SEA) and Local Education Agencies (LEAs) for federal grant programs has both practical and strategic benefits. By standardizing processes:

1. Ensure Compliance with Federal Regulations

- SEAs can **reduce the risk of noncompliance** across LEAs.

- It simplifies **monitoring and auditing**, as consistent formats and expectations are easier to track.

- Helps in **meeting Uniform Grant Guidance (2 CFR Part 200)** requirements.

Consistency & Efficiency

2. Promote Equity and Consistency

Without standardization, LEAs may interpret or apply reimbursement rules differently:

- A uniform process ensures that **all districts have equal access** to federal funds and are **held to the same standards**.
- Reduces confusion for LEAs.

3. Streamline Administrative Workflows

Standard processes reduce administrative burden on both SEAs and LEAs:

- Automates or simplifies **data entry, approvals, and reporting**.
- Encourages the use of **centralized platforms or templates**.
- Helps avoid delays due to incomplete or incorrect submissions.

Transparency, Accountability, & Technical Assistance

4. Improve Fiscal Transparency and Accountability

Standardization:

- Ensures **consistent documentation and justification** of expenses.
- Makes it easier for stakeholders, including legislators and auditors, to review spending.
- Enables clearer **tracing of funds from allocation to expenditure**.
- SEAs can offer **uniform training materials and guidance**.
- Reduces the need for custom or one-off support.
- Enhances LEA staff confidence and competence in managing federal funds.

Ensuring Continuity Amid Political and Fiscal Volatility

Why it matters:

Regardless of any Federal level changes to ESEA or IDEA grant funding availability which **might** create block grants or shifts funding levels, structure to grant reimbursement offers us a stable platform from which to pivot as needed.

Why Standardization Helps:

- Provides **a stable administrative foundation** regardless of which programs are cut or reshaped.
- Reduces the need to "reinvent" new processes for each policy or budget shift.
- Promotes **institutional resilience**, enabling SEAs and LEAs to adapt more efficiently to uncertainty.

Potential Block Grants

Why It Matters:

Potential block grants may allow states to spend federal education dollars with fewer federal constraints. *However:*

- This increased flexibility **shifts accountability burdens** from federal agencies to states.
- States will need to **justify expenditures under broader, locally defined goals**, not narrow federal objectives.

Why Standardization Helps:

- Provides **a uniform framework to track expenditures**, even as programs become less prescriptive.
- Enables states to apply **consistent criteria for fiscal accountability** and performance tracking across varying local priorities.
- Facilitates **comparable data collection**, even under flexible spending regimes.

Promote Equity in a Decentralized Funding Landscape

Why It Matters:

Increased discretion under block grants gives SEAs more responsibility to:

- Set policy direction,
- Evaluate local effectiveness (and adherence to standing federal laws), and
- Allocate funding with strategic intent.

Why Standardization Helps:

- Ensures **equitable access to funding** regardless of district size or administrative sophistication.
- Establishes a **baseline level of compliance and financial stewardship** across all LEAs.
- Aligns fiscal practices with **statewide goals and accountability frameworks**.

What are we looking for?

General Principles

- Alignment with approved grant application

- Alignment with grant Period of Performance

- Reasonable, Necessary and Allocable (2 CFR 200.403-405)

- Transparency

GRA examples

GRA Example worksheet/ handout

When originally presented at IASBO, this presentation had a companion worksheet showing real GRA claims and real world examples of what to do and what not to do. The following examples speak to that worksheet directly.

This handout cannot be directly uploaded to the website. To get a copy of the handout to work through the examples for this section, please email akohout@sde.Idaho.gov or mperreira@sde.Idaho.gov.

Example #1 – Super School District

What are we looking for?

- Correct fund and object codes
- Expenditure period matches the expenditure dates
- Amount being requested matches documentation
- Documentation is attached to the request
- Notes field is filled out
- Notes field contains enough information about what is being requested
- LEA name is on the documentation

Example #1

- Expenditure period is correct
- The amount being requested matches the amounts found in the documentation for the expense categories
- The documentation is for the correct fund code
- The Notes field contains enough information to determine allowability and lines up with what is in the documentation
- The request aligns with the approved Title I-A CFSGA

Example #2 – School of Awesomeness

Please check:

- Expenditure period
- Amounts in GRA request and documentation
- Notes field
- Fund codes

Example #2

Did you catch it?

The attached documentation is for IDEA, not for Title I-A, which is fund code 251.

It is very important to make sure that your documentation matches your GRA request. This helps prevent delays with reimbursements caused from sending requests back for corrections, which creates double the work for you (and us).

Example #3 – Fabulous School District

Please check:
- Expenditure period
- Expenditure dates
- Fund codes
- Expenditure categories
- Notes field
- LEA's CFSGA

Example #3

Things to note	Why is this an issue?
The LEA copied and pasted the exact description from the CFSGA for salaries into the Notes field of the GRA request	*This does not create an accurate picture of what is being requested and what positions are being paid with these funds*
The LEA requested reimbursement for a software license that was almost $50,000 that was not included in the approved CFSGA	*Something of this magnitude would need preapproval in the CFSGA, and starting 2025-2026, a Capital Expenditure Form before funds were spent*
There is an expenditure with a date of 6/30/2025, which is after the date of submittal of the GRA request	*Federal funds are reimbursement-based, so any requests need to be after expenses have been paid*

Example #4 – Amazing School District

Please check:
- Expenditure period
- Requested amount and amount in documentation
- Fund codes
- Notes field of the GRA request

Example #4

This request was returned to the LEA because it was not clear in the documentation where the amount of $6,803.58 being requested for reimbursement of Salaries and Benefits was coming from.

The LEA resubmitted this request and attached a new document with the amounts circled of the items that were included in the request. The circled items matched the requested amount and this request was approved.

GRA Standards

General Principles

Practicality

- The GRA is where you prove out that you've spent money in support of your approved plan in the CFSGA or IDEA application.

- Documentation and notes are useful to the reviewer, but also to our auditors.

- The record should speak for itself for years into the future.
  - Circumstances of an odd purchase, how it supports the program, and where it lives in the CFSGA/ IDEA needn't be a guessing game.

- All we know when we're reviewing the GRA is what you tell us.

Notes Field and the GRA

Claimed items are only eligible for reimbursement if they are in an approved CFSGA or IDEA application.

In the Notes field, enter enough information to:

- Allow a reasonable person to understand what was purchased
- Identify the expense on supporting documentation
- Identify the expense in the CFSGA/ IDEA app.

Supporting Documentation

- A detailed expense ledger is always required for reimbursements.
- Expense ledger should include:
    - LEA name
    - Expense date
    - Fund code
    - Expense description
    - Transaction amount
- Cash, Liability, Fund Balance, and Revenue account codes shouldn't be included.
    - IFARMS Function/ Project codes between 500-999 only.

Expense detail upload

- Totals by object code in ledger should reconcile to the drawdown
  - 100s and 200s should match Salaries and Benefits amounts
  - 300s should match all purchased services amounts
  - 400s should match supplies and materials amounts
  - 500s match capital object amounts
  - 800s match indirect costs amounts

- Highlight total amounts claimed in each claim category (if reasonable or possible)

Reimbursement of Journal Entries - (Planned)

If the included expense ledger shows a journal entry to be claimed, additional information is needed.

- Upload an expense ledger of the original transaction in the old fund AND the transferred amount in the new fund.

- Original transaction must represent **at least** as much value as the amount transferred in the journal entry.

Salary and Benefit Summer Accruals

For your 9 month contracts paid out over 12 months:

Any expenses claimed for reimbursement must have been paid out already, and all work needs to have been performed.

July and August payroll accruals can't be claimed until they become true expenses.

If you haven't paid your employees, you can't request reimbursement.

Transferability

- Backup documentation should indicate the fund code of the program you have transferred funds **into.**
    - For a transfer from Title IV-A into Title I-A, drawdowns for backup documentation should show fund 251 even drawing down against Title IV-A
- Notes field **MUST** include the note "Title (blank) funds spent as Title (blank) under Title V Transferability"

- This is exclusive to CFSGA/ Title Program related drawdowns.

Salary and Benefits

Notes Field

Identify the job titles from the CFSGA that are claimed

Beware of what is approved in the CFSGA/ IDEA before GRA claims are Made

Identify **count** of positions claimed

Position counts are required for CFSGA/ Title funding related GRA claims only.

Notes:

Salaries and Benefits for 1 Title I-A Coordinator and 1 Title I-A Para

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Obj. Code	Description	Regular Term
100	Salaries *Include Administrative Costs from Allocation & Set-Asides tab* *Required: Upload FTE File on Supporting Documents tab*	Amount: $36,858 Description: 1 Title I-A Coordinator (partial) and 1 Title I-A Paraprofessional.

IASBO Summer 2025

Required backup information – (Planned)

Backup documentation must identify the job titles claimed in drawdowns

- This will likely require a second supporting document uploaded to claims.

- Supplies must be specifically identified for allowability determinations, Salaries are held to the same standard.

- Job titles claimed must match the CFSGA/ IDEA app (and the Position and Stipend Supplement if applicable)

Funding Description	Account	Rate	Reg. Units	Regular
Admin Assistant	251.621.121.000.000	$23.72	176	3,589.63
Title I Para	251.512.122.000.103	$15.37	143	1,473.60
Title I Para	251.512.122.400.107	$15.37	88	906.83
Title I Para	251.512.122.000.105	$15.10	121	1,224.99
Title I Intervention Specialist	251.512.116.000.103	$36.60	176	4,635.50
Title I Coordinator	251.621.116.000.000	$51.23	176	6,608.71
Title I Intervention Specialist	251.512.116.000.106	$44.98	176	5,698.00
Title I Para	251.512.122.000.112	$15.67	143	1,502.36
Title I Para	251.512.122.000.112	$14.84	143	1,422.79
Title I Para	251.512.122.000.105	$15.10	143	1,447.71
Title I Para	251.512.122.000.108	$14.58	143	1,397.86
Title I Para	251.512.122.000.108	$15.10	143	1,447.71
Title I Para	251.512.122.000.117	$15.10	143	1,447.71
Title I Intervention Specialist	251.512.116.000.105	$43.67	176	5,531.33
Title I Intervention Specialist	251.512.116.000.104	$40.05	176	5,073.00
Title I Para	251.512.122.400.108	$15.10	121	1,146.09
Title I Intervention Specialist	251.512.116.000.112	$39.06	176	4,948.00
Title I Intervention Specialist	251.512.116.000.108	$40.05	176	5,073.00
Title I Para	251.512.122.400.103	$15.10	0	181.58
Title I Intervention Specialist	251.512.116.000.117	$49.26	176	6,239.67
Title I Para	251.512.122.000.104	$14.58	143	1,397.86

Purchased Services, Travel, Professional Development, Transportation

Purchased Services, et al.

Classification of expenses between Purchased Services, Travel, Professional Development, and Transportation is at the discretion of the LEA. You determine which items fall into each category.

So long as your GRA claims categories are consistent with your CFSGA / IDEA, and the sum of all expenses under the "300" IFARMS object code match the total claimed under any of the above categories, standards have been met.

If your classification of expenses do not match between the GRA and the CFSGA / IDEA, you may have your drawdown request returned.

Purchased Services, et al. – Conferences and Trainings

When claiming expenses tied to attending a conference (either in house or offsite) please include the following information in the notes field:

- Name of the conference/ training
    - Give enough information for us to find the conference online

- Job titles to attend the conference.
    - Some federal programs can't cover registration or trainings for everyone.

Conferences/ Trainings for Equitable Services

If conference registration or an onsite training is purchased on behalf of an eligible private school, include the following:

- In the notes field, identify that the conference purchased was Equitable Services, and the proportion of the cost that was secular.

- Just as a reminder, federal funds cannot be used to support religious content.

Purchased Services, et al. - Notes Field

For mileage reimbursements or contracted transportation, please indicate:

- The purpose of the reimbursement (homeless family, migrant, foster care, conference, in district travel, etc)

- The recipient of the reimbursement if applicable (Parent, Unaccompanied Youth, district employee, etc)

Supplies/ Materials

Supplies/ Materials – Food items

Food is generally not the best way to spend federal grant funding, and the burden of proof to justify food purchases is traditionally very high from USED.

Food is an allowable purchase with federal grant funds generally when the event/ training would be materially less effective without the inclusion of a reasonable type and quantity of food. If the event can meet the goals of the grant without food, then food is not allowable. Proving this fact is where the documentation requirements originate.

Best practice is to avoid spending any federal funds on food costs to concentrate funding on student and teacher academic needs, and to use other general funding to support food costs where necessary.

Supplies/ Materials – Food items

There are four scenarios Identified by USED in which food costs may be allowable, assuming that the cost is **reasonable**, necessary and allocable:

- Food at a family engagement event – **(Planned)**

- Meal costs for a working lunch during an all day meeting

- Light refreshments at a series of regular after-hours meetings

- Light snacks at a day long meeting

Refreshments vs Meals

Refreshments include:

- Slices of pizza
- Small tacos
- Finger foods
- Chips/ vegetables with dip
- Donuts
- Pastries
- Beverages
- Small treats
- Salads
- Other small food items

Meals include:

- BBQ
- Sandwiches
- Soups/ Stews
- A combination of refreshments
- Other substantial yet reasonable food items

The Meal vs Refreshment distinction boils down to purpose and intent in edge cases. If the purpose is to substantively feed your audience until the next ordinary mealtime (until lunch, dinner, etc), then it's a meal. If the purpose is to incentivize participation and rejuvenate attendees, it's a refreshment.

Food at a family engagement event

To claim food at a family engagement event:

- Identify that the cost is for a family engagement meeting in the Notes field of the GRA.

And

- Upload an agenda with sign in sheet that demonstrates that the meeting occurred during a mealtime and that attendance was positively affected by the inclusion of food.
    - Sign in sheet must include: event name, date, time, place, name and signature of attendees, and role of attendees (Parent, teacher, etc).

Food at a day-long training

To claim meals at a day long training:

- Mention that the purpose of the meal costs was "…for a working lunch during an all day (Training name) training." in the Notes field of the GRA.

And

- Upload an agenda that demonstrates that the training meets the purpose of the grant, and that a working lunch is necessary to complete the training in a reasonable amount of time.

Light refreshments at an after-hours meeting

To claim refreshments at an after-hours meeting:

- Mention that the purpose of the refreshments cost was "…for light refreshments in an after-hours meeting in order to (Meeting purpose)." in the Notes field of the GRA.

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And

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- Upload an agenda that demonstrates that the after-hours meeting meets the purpose of the grant, that the meeting was necessary to meet program goals, and that the meeting took place after-hours.

Light snacks at an all day meeting

To claim snack costs at an all day meeting:

- Mention that the purpose of the cost was "…for light snacks in an all day meeting in order to encourage participation and reduce breaks while accomplishing (Meeting purpose)." in the Notes field of the GRA.

And

- Upload an agenda that demonstrates that the all-day meeting had a reasonable duration to justify light snacks and met the purpose of the grant.

Title I-A Homeless/ McKinney Vento set aside Food costs

These purchases must be reasonable, necessary and allocable to homeless students directly.

Food costs for homeless students or unaccompanied youth to enable them to attend school or receive out of school academic support as long as homeless funding is the only viable option to feed the child. Community and other district resources should be used first, and homeless funding sources should only be used on an emergency basis.

In the GRA's notes field please include that the funds are being used as a part of your Homeless set aside. Also, describe the general circumstances of the purchase (Please no PII).

Supplies and Materials - Notes Field

Any supplies or materials purchased should be described in sufficient detail to enable a reasonable person to identify what was purchased.

Descriptions like "Supplies", "Classroom Items", or "Classroom incentives" isn't enough to help us defend allowability to auditors or reviewers.

Capital Objects

Capital Objects - Supporting Documentation

In the event you're requesting reimbursement for a Capital Object, you must attach a complete Request for Capital Expense Form (CEF) signed by the relevant coordinator in the Federal Programs team.

The CEF is found on the Federal Programs and Special Education pages of the IDE website, under Funding and Fiscal Accountability.

Indirect Costs

Indirect Costs

If you're claiming indirect costs, just ensure that your CFSGA/ IDEA app includes it and that your budget has a line item.

Indirect costs are the only journal entries that can be in your expense ledger uploaded without further explanation.

Indirect costs can only be claimed relative to the amount of your expenses occurred.

GRA Manual

GRA Manual – Coming soon!

This information will be compiled into a manual to be published in the fall of 2025.

These rules will take effect on 2/1/2026 tentatively

Before the manual is published, please send us questions or comments about what has been presented in order for us to include guidance in the final manual.

Please send questions, comments and feedback to ESSAandSPED@sde.Idaho.gov and Akohout@sde.Idaho.gov with the subject line "GRA Manual Feedback"

Best Practices

Building Best Practices

We would like to provide written step by step guidance on how to produce documentation that meets the standards we've spoken to today.

Our goal is to partner with a few willing LEAs to find reports or exports within your accounting systems to easily meet requirements.

We're asking for more information from you in many cases, but we want it to impact your time as little as possible.

Best Practices – Partnership and Feedback

If you would like to be a part of the effort to build better resources for other districts, use the QR code below to sign up

We're looking to build guides for:

- Tyler Technologies/ Parallels
- Skyward/ Q
- 2M
- Business Plus
- QuickBooks/ QuickBooks Online

Final Thoughts

While shifting federal priorities may reduce the specificity of federal grant rules, they **increase the importance** of strong internal processes at the state and local level.

Standardization is a strategic safeguard: it protects against fiscal mismanagement, supports smooth transitions, and empowers SEAs and LEAs to lead effectively in an evolving funding environment.
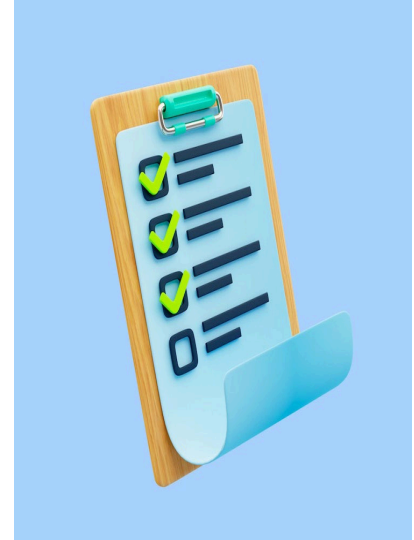
Thank You!

Sharie Monteferrante
Financial Specialist – Special Education
smonteferronte@sde.Idaho.gov

Michelle Perreira
Program Specialist – Federal Programs
mperreira@sde.Idaho.gov

Lisa Pofelski-Rosa
Financial Specialist, Principal – Special Education
lpofelskirosa@sde.Idaho.gov

Austin Kohout
Financial Specialist, Principal – Federal Programs
akohout@sde.Idaho.gov

Idaho Department of Education