



Idaho Department  
of Education

# Federal Fiscal Grants Communities of Practice

Leading with courage, strategy, and  
confidence!



# Agenda March 2024

- Congratulations, Celebrations, and Shout-Outs
- What's on your radar?
- Recap from February 2024 FFGCOP
- Hot Topics (Pending Federal Funding), News, and Legislation
- Professional Development (PD) in 5: Prepping for Federal Applications
- How a Special Education Director can help budget/track School-Based Medicaid
- LEA School-Based Medicaid Budgeting, Tracking, & Closeout – Austin Kohout, Bonneville SD

# Celebrations & Shout-Outs



Happy Spring Break!

# What's on Your Radar?

# March 2024 Data Acquisition Calendar

DATA ACQUISITION CALENDAR 2023 - 2024							YEAR AT A GLANCE	
DUE DATE	TITLE	APPLIES TO	REQUIRED BY	DETAIL	DEPARTMENT	CONTACT 1	CONTACT 2	
03/01/24	Migrant Student Information System (MSIS) Data Reporting; Instructional Services, Supportive Services, Priority for Services and Continuation of Services	Districts & Charters	Federal Law ESSA	Required for Federal Reporting/Accountability/IC sub-allocation determination; Districts complete quarterly data verification in MSIS with Regional MEP Coordinator.	Federal Programs	Sarah Seamount (208) 332-6958 Title I-C Coordinator		
03/01/24	Request for New Safety Busing	Districts & Charters	State Law IC 33-1006, State Board Rule IDAPA 08.02.02.190	Any new safety busing must be requested by annual application from District. State Board approval necessary before reimbursement.	Student Transportation	Lori Olsen (208) 332-6851 Admin Assistant		
03/01/24	Safety Busing Annual Affirmation Form	Districts & Charters	State Board Rule IDAPA 08.02.02.190	All previously approved safety busing requests must be affirmed annually that conditions have not changed.	Student Transportation	Lori Olsen (208) 332-6851 Admin Assistant		
03/01/24	Migrant Student Information System (MSIS) Data Reporting verified up to date	Title I-C Funded Districts & Charters	Federal Law ESSA	Required data up-to-date to use for Idaho formula for Title I-C Allocations for 2024-2025.	Federal Programs	Sarah Seamount (208) 332-6958 Title I-C Coordinator		
03/10/24	Coordinated Early Intervening Services	Districts & Charters	Federal Regulations 624(f) IDEA Part B, (20 U.S.C. 1413(f), Regulations 34 CFR 300.226	Report amount reserved for CEIS, # of students receiving services, and # of SPED students. Form is located: <a href="https://www.sde.idaho.gov/sped/funding/files/funding/forms/2021-2022-Coordinated-Early-Intervening-Services-Reporting-Form.xlsx">https://www.sde.idaho.gov/sped/funding/files/funding/forms/2021-2022-Coordinated-Early-Intervening-Services-Reporting-Form.xlsx</a>	Special Education	Lisa Pofelski-Rosa (208) 332-6916	Israel Silva (208) 332-6910	
03/10/24	College Enrollment and Retention Report	Postsecondary Groups	GEAR UP Federal Regs/Evaluation Plan 34 CFR	Report provides data on college matriculation and retention rates for GEAR UP students attending a college or university.	Student Engagement & Safety	Jacque Deahl (208) 332-6946 GEAR UP Coordinator		
03/15/24	ISEE Data Submission - March 2024	Districts & Charters	State Law IC 33-1002 & IC 33-1004D	Submission for data collecting period SY24 Start Date - 3/1/24. Data used for both funding and statistical purposes. Reach out to the OSBE Regional ISEE Coordinators for technical assistance.	Public School Finance	Dean Reich (208) 332-6983 Attendance & Enrollment Specialist	Branwyn Phillips (208) 332-6875 Staffing Data Specialist	
03/15/24	Charter School Significant Expansion/Enrollment	Charters Only	Federal Regulations 34 CFR 76.785-799	Any charter school that has a significant expansion of enrollment due to adding a new grade or increase of school enrollment within existing grades can request those additional students to be added in advance of the upcoming federal program allocations. Qualifications and instructions located at <a href="https://form.io/form.com/211895204486158">https://form.io/form.com/211895204486158</a>	Special Education	Brian Butkus (208) 332-6900 Funding & Fiscal Accountability Specialist	Lisa Pofelski-Rosa (208) 332-6916 Financial Specialist, Principal	
03/15/24	Lunch Eligibility Report	Districts & Charters	Federal Regs. 7 CFR 210	Report provides information used in qualifying sites for other child nutrition programs and also education programs such as Title I funding and E-Rate. Reports enrollment and free and reduced student count for grades 1-12. Submit via ISEE upload.	Child Nutrition	Melissa Cook (208) 332-6830 Financial Specialist	Todd King (208) 332-6937 Education Data Systems Reporting Manager	

# March 2024 Data Acquisition Calendar Part 2

DATA ACQUISITION CALENDAR 2023 - 2024							YEAR AT A GLANCE	
DUE DATE	TITLE	APPLIES TO	REQUIRED BY	DETAIL	DEPARTMENT	CONTACT 1	CONTACT 2	
03/15/24	CLDS Data Corrections	Districts & Charters	State Law IC 33-1001, 33-1004B, 33-1004D, and 33-1201A	Data corrections to the Career Ladder Data System (CLDS)	Federal Programs	Kathy Gauby (208) 332-6899 Title II-A/Educator Effectiveness & V-B Rural Education, Coordinator		
03/15/24	Staff Assignment Credential Reporting	Districts & Charters	State Law IC 33-1201, IC 33-1002(6)(d)	Certification is required for the service being rendered. The law states that the contracted salary of every noncertificated teacher shall be subtracted from the district's share allowance. NOTE: A salary reduction for the May payment will result for assignment deficiencies still showing on the March ACR.	Teacher Certification	Cina Lackey (208) 332-6936 Director	Mandy Fulbright (208) 332-6885 Alt. Authorization Coordinator	
03/17/24	Certification of Low Income Student Count for Charter LEAs	Charters & LEAs	ESSA 1124 (B)(iv) of Title I-A	For Title I-A, each poverty student as determined by the Census generates funding for its LEA of residence. The funding for all Charter LEA is determined by drawing the funds from the LEAs of residence and allocating these funds to the LEA Charter school of attendance. Title II-A Teacher Quality allocations and IDEA part B also use this same poverty data.	Federal Programs	Brian Butkus (208) 332-6900 Funding & Fiscal Accountability Specialist		
03/17/24	ISEE Coding for McKinney-Vento Students for data collection period 8/15/22 - 3/3/23	Districts & Charters	42 USC Sec. 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.	Federal Programs	Emily Sommer (208) 332-6904 Title D & IX-A Coordinator		
03/22/24	Form 10s for May 15th Payment	Districts & Charters	State Law IC 33-1004B	Final day to submit Form 10s to ensure they are included in the May 15th payment.	Public School Finance	Branwyn Phillips (208) 332-6875 Staffing Data Specialist	Alexandra McCann (208) 332-6845 Staffing Data Specialist	
03/22/24	ISEE Data Corrections - May 15th Foundation Payment	Districts & Charters	State Law IC 33-1002	Attendance, Enrollment, & Staffing Data Correction deadline. Final day to upload and request staffing corrections be made in order to be included in the May 15th payment. Staff funding will be calculated based on submitted information as of 9/29/23 as it appears in the November ISEE upload, unless otherwise requested (See 12/01/23). Reach out to the OSBE Regional ISEE Coordinators for technical assistance.	Public School Finance	Dean Reich (208) 332-6983 Attendance & Enrollment Specialist	Branwyn Phillips (208) 332-6875 Staffing Data Specialist	
03/22/24	Form 6 and Virtual FTE Forms	Districts Only	State Law IC 33-1004	Final day for school districts with funding being "left on the table" due to "use it or lost it" to submit a Form 6 or Virtual FTE Report to potentially regain this funding as part of the May 15th Payment	Public School Finance	Branwyn Phillips (208) 332-6875 Staffing Data Specialist	Alexandra McCann (208) 332-6845 Staffing Data Specialist	
03/31/24	Deadline to request tuition waiver from the State Board of Education	Districts & Charters	State Law IC 33-1405	Request for tuition waiver must be submitted to the State Board of Education before April 1.	Public School Finance	Julie Oberle (208) 332-6843 Director	Tania Goretoy (208) 332-6841 Program Information Coordinator	
03/31/24	Title I-A Federal Programs Self-Assessment	Districts & Charters	Federal Law: CFR 200.328	Required for all Title I LEAs not receiving an onsite visit. (ESSA)	Federal Programs	Michelle Perreira (208) 332-6942 Program Specialist		

# April 2024 Data Acquisition Calendar

DATA ACQUISITION CALENDAR 2023 - 2024								YEAR AT A GLANCE	
DUE DATE	TITLE	APPLIES TO	REQUIRED BY	DETAIL	DEPARTMENT	CONTACT 1	CONTACT 2		
04/01/24	Community Eligibility Provision Direct Certification Report	Districts & Charters	Federal Law 7 CFR Sec. 245.9(f)	All school districts currently operating or electing a new cycle under CEP must run a DC report on April 1 each year for all school sites. The data must be reported to the State agency prior to April 15.	Child Nutrition	Cambria Steffler (208) 332-6861 NSLP Coordinator			
04/01/24	Migrant Student Information System (MSIS) Data Reporting; Instructional Services, Supportive Services, Priority for Services and Continuation of Services	Districts & Charters	Federal Law ESSA	Required for Federal Reporting/Accountability/IC sub-allocation determination; Districts complete quarterly data verification in MSIS with Regional MEP Coordinator.	Federal Programs	Sarah Seamount (208) 332-6958 Title I-C Coordinator			
04/15/24	Border Contract Expense Report	Districts Only	State Law IC 33-1002	District submission of any adjustments to border contract costs for the current school year in preparation of the May Foundation payment.	Public School Finance	Tania Goretay (208) 332-6841 Program Information Coordinator	Julie Oberle (208) 332-6843 Director		
04/15/24	Summer Alternative Secondary School Applications	Districts & Charters	State Board Rule IDAPA 08.02.03.100.09	Approved application required prior to funding during each fiscal year. Program must be a minimum of 225 hours.	School Choice	Michelle Clement Taylor (208) 332-6963 Director			
04/30/24	Notify County Clerks of Budget Hearing	Districts Only	State Law IC 63-802A	All school districts must notify their applicable county clerks of their budget hearing.	Public School Finance	Carol Piranfar (208) 332-6844 School Budget Specialist			
04/30/24	Fresh Fruit and Vegetable Program Grant Application	Districts & Charters	Federal Regs. 7 CFR 210	Eligible school districts may apply for a grant to serve fresh fruit and vegetables to elementary grade school children.	Child Nutrition	Pamela Murray (208) 332-6902 Farm to School & FFVP Coordinator			
04/30/24	ISEE - Financial Transparency Apr FY24 (July 1, 2023 - March 31, 2024)	Districts & Charters	State Law IC 357	Third submission of cumulative financial expenditure and revenue transaction data for FY2024. Uploaded and certified via the State Reporting Manager (SRM). Used for Idaho State Transparency purposes.	State Board of Education	Todd King (208) 332-6937 Education Data Systems Reporting Manager	Chris Campbell (208) 332-6970 Chief Technology Officer		

# Recap of February 2024 FFGCOP

# ED's Role

Education is primarily a State and local responsibility in the United States. It is States and communities, as well as public and private organizations of all kinds, that establish schools and colleges, develop curricula, and determine requirements for enrollment and graduation. The structure of education finance in America reflects this predominant State and local role.

The Federal contribution to elementary and secondary education is about 8 percent, which includes funds not only from the Department of Education (ED) but also from other Federal agencies, such as the Department of Health and Human Services' Head Start program and the Department of Agriculture's School Lunch program.

# ED's Mission

ED's mission is to promote student achievement and preparation for global competitiveness by fostering educational excellence and ensuring equal access.

**ED's 4,400 employees and budget are dedicated to:**

- Establishing policies on federal financial aid for education, and distributing as well as monitoring those funds.
- Collecting data on America's schools and disseminating research.
- Focusing national attention on key educational issues.
- Prohibiting discrimination and ensuring equal access to education.



# Why Do We Have to Have Internal Controls?

2 CFR 200 emphasizes the importance of effective internal controls in managing federal awards to ensure compliance, mitigate risks, and achieve program objectives. Recipients of federal funds are expected to establish and maintain robust internal control systems in accordance with the guidelines outlined in the regulation.

LEAs must have WRITTEN PROCEDURES REGARDING INTERNAL CONTROLS

Principle 10: Design Control Activities and Principle 12: Implement Control Activities (GAO "Standards for Internal Control in the Federal Government" aka Green Book)



# Segregation of Duties

**Segregation of Duties:** Section 200.303(e) highlights the importance of segregating duties to prevent conflicts of interest and reduce the risk of errors or fraud. It's crucial to assign responsibilities in a way that no single individual has control over all aspects of a transaction.

**Internal Control Review and Testing:** Section 200.303(f) mentions the requirement for recipients to conduct periodic reviews and testing of internal controls to ensure compliance with federal requirements.



# Hot Topics, News, and Legislation

# Local Education News



State Auditors (Office of Performance Evaluations OPE) to examine disparities, gaps, shortfalls in school funding, LEA to LEA. At the request of Senators. The review will provide policy-making insights about funding and resource issues.

Review includes:

- Facilities
- Covering various staffing types
- ELL
- Special Education
- Various student demographics
- Urban/Rural comparison
- Levies or Levy desert



<https://www.idahoednews.org/news/statehouse-roundup-3-18-24-state-auditors-will-examine-k-12-funding-gaps/>



# Local Education Bills

- State Funding Formula Modernization
- Access to funding lost by enrollment to ADA change
- SB1359 Advanced Opportunity Funding – Amends spending cap for certain eligible courses & revise administration on nonpublic school students HB454 Passed
- Empowering Parents SB1358
- Private School Tax Credits? HB447 IDAHO PARENTAL CHOICE TAX CREDIT
- Charter School overhaul HB386 (Accelerating Public Charter Schools Act)
- Blaine Amendment challenge House Joint Resolution 1
- School Facilities Funding HB521



# Local Education Bills

- Office of Early Childhood HB636 and HB684
- Internet Age Verification HB 498 (Governor)
- Opportunity Scholarship HB 500 (Signed/Law)
- Penalty to pass a School Bus HB610 – Governor's Desk
- Arming Teachers HB415
- Libraries HB710 (4<sup>th</sup> library bill) Uncapped civil damages – relocate challenged books
- Display of flags on school property SB1262



**What are you watching?**  
<https://legiscan.com/ID>

# Legislative Tracking

Track Education Specific Bills:

<https://legislature.idaho.gov/sessioninfo/2024/legislation/#E>

The official website of the **Idaho Legislature**. STATE OF IDAHO. WHO'S MY LEGISLATOR? Search icon.

HOME | LEGISLATIVE SESSIONS | 2024 LEGISLATIVE SESSION | 2024 LEGISLATION

**2024 Legislation** [Print Friendly](#)

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LEGISLATION BY NUMBER | **LEGISLATION BY SUBJECT** | ENACTED LEGISLATION | VETOED LEGISLATION | WEEKLY BILL STATUS

### 2024 Subject Index

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**ABBREVIATIONS USED IN THIS INDEX**

(A) = Adopted	(V) = Vetoed
Approp = Appropriation	Asn = Association
Bd = Board	Com = Commission
Comm = Committee	Dept = Department
DEQ = Department of Environmental Quality	Dist = District
Div = Division	FG& = Fish and Game
Govt = Government	HS&W = Health and Welfare
PERSI = Public Employee Retirement System of Idaho	PUC = Public Utilities Commission
UCC = Uniform Commercial Code	Univ = University

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EDUCATION	
Abortion prohibited in sex education curricula, amend	HO666
Adoption education, sex education, new, amend	S1308
Adult workforce high school diploma program, new	HO594
Advanced opportunities funding, students, amend	S1359
Advanced opportunity scholarships, rulemaking, amend	HO454
Appending pending rules, state bd of ed, bd of tech ed	SCR121
Approving pending rules, idaho digital library academy	HCR032
Approving pending rules, state bd of education	SCR122
Bd of education, univ of id, additional, approp	HO692
Bd of education, univ, health ed, additional, approp	HO681
Board of education, optional retirement program, amend	S1246
Broadband infrastructure improvement grant, amend	HO634
Certain abortions permitted, repeal, amend	HO721
Constitutional amendment, school attendance, amend	SJR105
Definition of sexes and genders, amend	HO421
Display of flags on public school property, new	S1362
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Education data, student records, amend	HO411
Education stabilization fund, bd duties, amend, new	HO521
Eligible education expense, empowering parents, amend	S1358
Higher education fairness, new	S1357
Holocaust education	HCR025
Idaho digital learning lab funding, amend	HO452 - Ch. 17
Idaho opportunity scholarship, amend	HO500
Idaho parental choice tax credit, new	HO447
Importance of civics education, concurrent resolution	SCR116
Launch grant program, in-demand careers, amend	S1390
Microschools, parent as teacher model, new	S1306
Military leave, public school employee, new	HO580 - Ch. 50
Obscene materials, minors, school & library, amend	HO710
Office of early childhood services, new	HO683
Office of early childhood services, new, amend	HO636
Outcomes-based funding, student achievement, amend	HO595

# Federal Education Budget Status

They say a deal has been reached...

The agreement announced Tuesday sets spending parameters for the Departments of Defense, Homeland Security, Labor, **Education**, Health and Human Services and State.

The text of the bill has yet to be released and House Speaker Mike Johnson, R-La., is expected to give members 72 hours to review it before voting (House rules).

The “hangu” was over the U.S.-Mexico border security



# March Deadlines & Reality



- If Congress can meet the government funding deadline of March 22, it would mean that we will find out our state allocated amounts for FY24 programs!
- Congress may have to pass at least one other continuing resolution to keep the government funded for a brief time period, possibly just hours, to give lawmakers time to review and vote on the spending deal announced Tuesday.



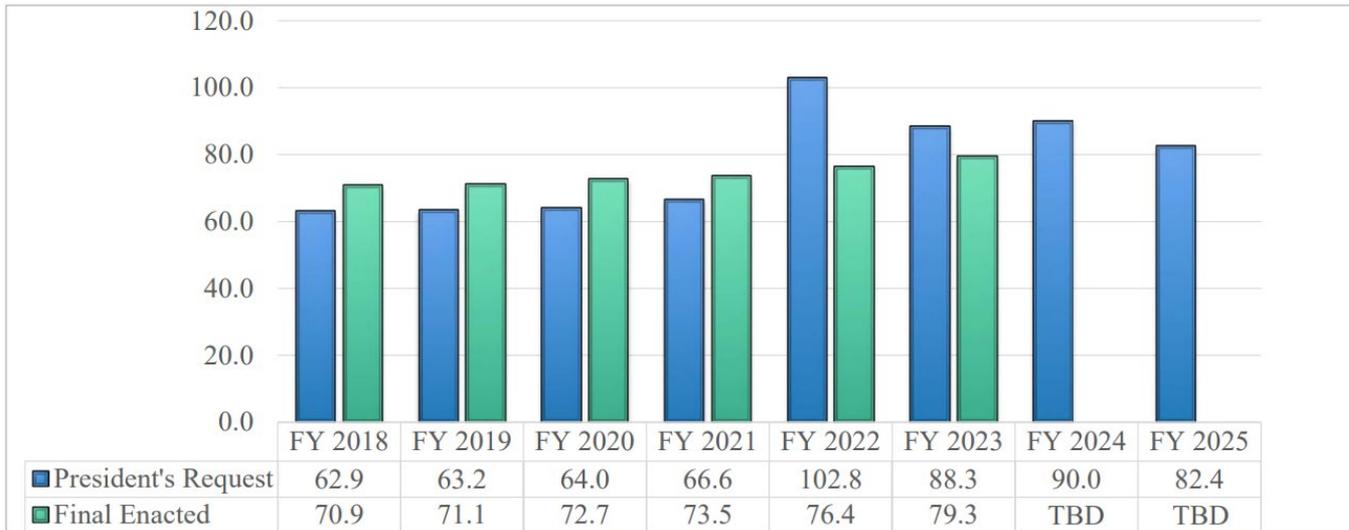
# How Much 2024 Federal Funding Will Education See?

While overall funding for non-defense spending is set to stay essentially flat relative to fiscal 2023, the White House was seeking a boost for DHS to alleviate the pressure it has faced at the southwest border.

<https://www.govexec.com/management/2024/03/congress-white-house-lock-funding-deal-face-tight-timeline-avert-shutdown/395049/>

# President Biden's Proposed 2025 Budget for Education

**FY 2018 - FY 2025 Department of Education Discretionary Budget Requested vs. Enacted Levels (in billions of \$)**



<https://www2.ed.gov/about/overview/budget/budget25/budget-highlights.pdf>

# President Biden's Proposed 2025 Highlights

- Continues to invest in students, families, and communities by proposing \$82.4 billion in discretionary Budget Authority, a \$3.1 billion or 4.0 percent increase from the fiscal year 2024 annualized Continuing Resolution (CR) level. **No programs were eliminated or consolidated.**
- Makes significant new investments to meet the academic, mental health, and other needs of our students across schools and institutions, including critical new funding for postsecondary mental health supports and **increasing aid for schools in high-poverty communities.**
- **Increases support for children with disabilities and multilingual learners**, including investments to help children and youth with disabilities thrive in school, improve teaching and learning for **English Learners**, and **address educator shortages.**
- Invests in **educator recruitment, retention, and professional learning**, improving resources and support for America's teachers and school leaders to expand their impact within and beyond their classrooms.

# President Biden's Proposed 2025 Budget for Education

<https://www.ed.gov/news/press-releases/statement-secretary-cardona-presidents-fiscal-year-2025-budget>

"President Biden's Budget raises the bar in education by investing in evidence-based strategies and partnerships that will improve outcomes from cradle to career," said U.S. Secretary of Education Miguel Cardona. "With these investments, we can deliver an excellent education to all students, improve learning conditions, build pathways to college and careers, and increase postsecondary education affordability and access.

The Fiscal Year 2025 Budget requests \$82.4 billion in discretionary Budget Authority, a \$3.1 billion or 4.0 percent increase from the fiscal year 2024 annualized Continuing Resolution (CR) level. The Budget makes critical, targeted investments in the American people that will promote greater prosperity for decades to come.

# Title I Proposed 2025 Budget for Education

\$18.6 billion for Title I Grants to LEAs, a \$200 million increase above the fiscal year 2024 annualized CR level.

- Continues historic progress over the past two years, as Congress has enacted a total increase of \$1.9 billion in annual funding for Title I since fiscal year 2021.
- Funding will provide critical supports to LEAs seeking to help students recover from the lasting impacts of COVID-19, especially as States and LEAs approach the September 2024 ESSER obligation deadline.

# Teacher Quality Proposed 2025 Budget for Education

\$95 million for Teacher Quality Partnership grants, an increase of \$25 million, to effectively prepare aspiring teachers through high-quality pathways into the profession, including Teacher Residencies, Grow Your Own programs, and other programs that improve educator diversity and effectiveness.

# Special Education Proposed 2025 Budget for Education

Significant Boost in Support for Children with Disabilities • Provides \$15.7 billion for special education programs, a \$220 million increase, including \$14.4 billion for IDEA Part B Grants to States (\$200 million more) and \$425 million for Preschool Grants (\$5 million more), over the fiscal year 2024 annualized CR level.

Expands High-Quality Preschool and a Sturdy Bridge to the Early Grades • Provides \$25 million for a new Preschool Incentive Demonstration program that would make competitive awards to local educational agencies (LEAs) or consortia of LEAs to expand access to high-quality preschool in school and community-based settings, including Head Start, for children eligible to attend Title I schools.

# Office of Civil Rights Proposed 2025 Budget for Education

Supporting All Students • Provides \$162 million for ED's Office for Civil Rights, a \$22.4 million increase, to increase staffing and capacity to enforce civil rights laws at the Department. **The number of complaints received by OCR has almost tripled since fiscal year 2009** and continues to rise amidst rising reports of Antisemitism and Anti-Arab discrimination, as well as other forms of discrimination in our Nation's schools and college campuses.

# PD in 5: Prepping for the Federal Funding Applications (CFSGA & IDEA Part B)

# Tips to Prepare for the Upcoming Federal Funding Applications

- Check your Application Login Credentials
- Develop a Plan – Timeline to input data
- Designate key functions – i.e. Who will gather the FTE calculations?
- Who is on contract/off contract when we fill in the applications?
- How's my year end budget looking?
- Will I have carryover?
- Are there any carryover restrictions?
- Do I need to request a carryover?



# **School-Based Medicaid Budgeting & Tracking: An LEA Special Education Director Role**

Chynna Hirasaki – Idaho Director of Special Education Programs

# Planning a Medicaid Budget: Things to Consider

- What services are being billed for?
- How many students are receiving that service?
  - Frequency/Duration?
- What is the rate for that service by provider type?
- What is the funding source for the service provider? (Do Not Bill list)
- Is the service provider an employee or a contractor?\*

# Drafting a Medicaid Budget

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

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

# Monitoring a Medicaid Budget

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

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

# Weekly Tracker: Why is this Important?

Allows for cross referencing of billing sheets for:

- Missing billing sheets
- “Double” billing
- Student need

Time:	Monday	Tuesday	Wednesday	Thursday	Friday
7:00 - 7:15					
7:15 - 7:30					
7:30 - 7:45					
7:45 - 8:00					
8:00 - 8:15					
8:15 - 8:30			Jim 7:30-9:30		
8:30 - 8:45					
8:45 - 9:00					
9:00 - 9:15					
9:15 - 9:30					
9:30 - 9:45	Bob 7:30-11:15		Bob 9:30-9:45	Bob 7:30-11:15	
9:45 - 10:00			Steve 9:45-10:00		
10:00 - 10:15			Dan 10:00-10:15		
10:15 - 10:30					
10:30 - 10:45			Bob 10:15-11:15		
10:45 - 11:00					Dan 7:30-3:00
11:00 - 11:15					
11:15 - 11:30		Absent/Sick			
11:30 - 11:45	Jim 11:15-12:15			Steve 11:15-12:00	
11:45 - 12:00					
12:00 - 12:15			Jess 11:15-1:30 Not billable		
12:15 - 12:30					
12:30 - 12:45	Steve 12:15-1:30				
12:45 - 1:00					
1:00 - 1:15					
1:15 - 1:30				Jim 12:15-3:00	
1:30 - 1:45					
1:45 - 2:00					
2:15 - 2:30	Bob 1:30-3:00				
2:30 - 2:45					
2:45 - 3:00					
3:00 - 3:15					
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# Lastly....

- Make sure to use the most updated fee schedule & FMAP percentage (changes since Covid)
  - Budget for your expected match
- Ensure frequent collaboration between Medicaid Coordinator and Special Education Director followed by the Special Education Director and the Business Manager to track reimbursements, projections, etc.

# **School-Based Medicaid- From Budgeting to Closeout: LEA Business Office Role & Methods**

Austin Kohout, Bonneville Joint School District Federal Grant Compliance Accountant

# Medicaid Closeout Methodology

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March 21, 2024



# Who am I?

I am the Federal Grant Compliance Accountant at Bonneville School District over in Idaho Falls.

- Fund manager over Federal programs in the district
- GRA, CFSGA and IDEA applications, budget construction for federal programs.
- Provide subject matter expertise on allowability and legal constraints on the use of federal funds to program directors.
- Internal auditing on a routine basis to locate and resolve program violations

The position allows for time to study and learn both the applicable laws for each program, as well as the nuance of each department's operations in schools.



# Sped in Bonneville

350 employees across 24 buildings  
Some services like BI, SLP and OT are contracted.

~1700 students with special needs.

\$24 million annual cost of Special Services  
This generally increases by about \$1 million each year.  
We forecast around a \$4 million increase this year from issuing significant raises.

Between \$3-6 million in Medicaid reimbursements annually  
We have a dedicated and experienced Medicaid billing team and a Sped Director who supports them.

# What are we discussing?

1. Budgeting Sped to prepare for closeout.
2. Drawdown management.
3. Staffing challenges and how it affects closeout.
4. Closeout.

NOTE: The described method is specifically built around the needs of Bonneville and the circumstances we expect to encounter. Some methods and tactics may not be feasible or reasonable for another district to implement.

# Sped FUNDamentals – Spending Order

## In summary:

1. Spend state and local Maintenance of Effort (MoE) funds to the minimum threshold
2. Allocate costs to Medicaid to match reimbursements
3. Spend down IDEA and collect reimbursements
4. Allocate remaining expenses to MoE

That's all good in theory, but how might that look?

Remember how I mentioned we get between \$3-6 million in Medicaid? That fluctuation makes this process more interesting.

# Sped FUNDamentals – What are we including?

Excess costs principle (34 CFR 300.202(b)).

Contracts and Purchased Services that provide specialized services to our Sped students or Sped Program

Classroom supplies that serve the unique needs of a Sped student.

Staff that directly support an IEP.

SLPs, LPNs, Special Unit Paraprofessionals, Sped classroom teachers, etc.

**Time and Effort is completed for all Sped employees**, regardless of the fund. If employees are shifted between funds, they need to meet requirements for each of them. Time and Effort also serves as an audit to ensure that HR, Accounting and the schools are on the same page.

# The Method

1. The Sped department is included in budgeting discussions to pick a working figure for our expected Medicaid revenue.
2. Costs are allocated to Medicaid to match initial expectations, then are moved into or out of Medicaid through the year to accommodate unexpected boosts or challenges to billing.
3. If we predict that Medicaid reimbursements have a chance to absorb all planned increases to MoE, we set aside a portion of IDEA to absorb any unexpected increases.
4. With the required spending order of Sped funds in mind, we prepare ourselves for a transfer of costs between MoE and Medicaid funding sources to match actual revenue as the end of the year approaches.

# Routine Monitoring – Match Amounts and Trust Accounts

We keep close tabs on the amount in our Trust account with the Department of Health and Welfare. Monthly statements are reviewed by Accounts Payable, Sped and myself.

We strive to avoid a trust account balance between fiscal years. Recording the carried over trust balance as an asset is annoying enough to avoid.

Trust account expenditures are recorded under 100.616.399.000.000.

All match amounts used to claim the current year's Medicaid reimbursements are recorded in the same fiscal year.

We deliberately run down our Medicaid match balance in a trust by May or June to avoid the accrual headache. After that, balance is paid month to month.

Any match amount used to release a given year's Medicaid reimbursement is included in that year's MoE total.

## Routine Monitoring – Employee Allocation

During the year, new and termed employees have their funding source reviewed before the PAR is finalized. This allows us to keep tabs on any large changes in spending as they happen and to accommodate these changes. If a staff member funded with Medicaid is terminated, the open position would be coded to MoE and an employee that costs roughly the same amount would be transferred from MoE into Medicaid.

The goal is to keep Medicaid and IDEA fully staffed through the year despite any losses. Keep tabs on unfilled positions in the event you can take an MoE Exception (We'll get to that in a minute)

Certified staff are placed into MoE accounts to support Salary Based Apportionment and should not be shifted.

# IDEA Drawdown Buffer Test

In September, you should have a reasonably solid idea of what SPED will cost for the year. The relevant figures you should have on hand are as follows:

- An **unlikely yet possible** high-end estimate of Medicaid reimbursements.
- Expected increase to MoE given the most likely estimate of Medicaid reimbursements.
- Expected increase to MoE given an unlikely yet possible amount for Medicaid. (Is there a reality where Medicaid increases beyond expectations at all?)
  - $\text{Total cost of Sped} - (\text{MoE threshold} + \text{IDEA revenue} + \text{Medicaid forecast}) = \text{Increase to MoE}$
- If you use the high-end estimate of Medicaid, does the above equation produce a negative number? What about a concerningly small number?
- If you answered yes to either one of those questions, an IDEA buffer is a good idea.
- Repeat this test as estimates change through the year.

# Building an IDEA Drawdown Buffer

Bear in mind that a drawdown buffer will reduce cash flow during the year. The goal is to meet the cash needs of the district while also accommodating a possible increase in Medicaid.

- The Buffer is how I describe a deliberately unreimbursed portion of our monthly IDEA expenditures.
- In each month, we withhold around 30% of our personnel costs (salary and benefits) from drawdowns. This becomes a growing bank of unreimbursed costs.
- For a cost to be easily transferred out of IDEA, that cost cannot have been previously claimed.
- We have a consistent methodology to determine if an employee is included in the Buffer or not. We separate claimed staff from non claimed staff by grade level.
- Make every effort to keep the staff withheld from drawdown consistent through the year so that their associated costs can be shifted easily.

# Closeout – Finalizing Numbers

Closeout takes place when we receive a final answer to the infamous question: “What will our Medicaid Revenue be for this year?”

Bonneville includes all revenue from Medicaid in the fiscal year during which services were performed.

If services were performed in May but we received reimbursement for them in August, we count that towards the old fiscal year, not the upcoming one.

We shoot for an accurate representation of billed services in our total Medicaid revenue for a given year.

We have reached the critical point at which all of our costs and revenues are concrete, and we can balance our Sped funds just in time for the Audit.

# Closeout – The Shuffle

If Medicaid came in perfectly on target:  
Buy a lottery ticket.

- If Medicaid yielded **less** than budgeted: Shift employee payroll records, salary, and benefit costs **from** Medicaid **into** MoE. (260 -> 100)
- We break down the total cost of each classified employee in Medicaid (salary and benefits), then find a combination and collection of employees that equal our shortage and transfer them over to MoE.
- Edit payroll records for the entire year if possible.
- Inevitably, this will bring us very close to the target cost in Medicaid, but not perfectly balanced.
- For final small adjustments, transfer over benefit costs in a journal entry and identify a specific employee whose salary is still funded by Medicaid after the above adjustments in the journal entry's notes.
- Claim all unclaimed IDEA expenditures if a Buffer was prepared and was not needed.

# Reallocation – Downsizing Medicaid

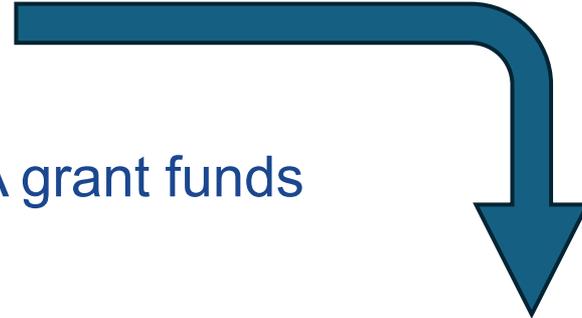
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1. Maintenance of Effort minimum threshold

2. Medicaid reimbursements

3. IDEA grant funds

4. Contribution to MoE



# Closeout – The Shuffle

If Medicaid yielded **more** than budgeted: Shift employee payroll records, salary, and benefit costs **from** MoE **into** Medicaid. (100 -> 260)

Identifying employees for transfer is similar to the process used for transferring employees into MoE as previously discussed, just in the other direction.

This time, we have a hard limit. MoE's total costs may not drop below the minimum threshold of either per student costs or gross amount spent established in the previous year. Therefore, we may only transfer over the previously forecast increase to MoE. In the event we transfer over all of the increase to MoE and still have revenue to match with expenditures in Medicaid, we have a rare opportunity to take an **MoE Exception**.

# Reallocation – MoE Contribution transfer

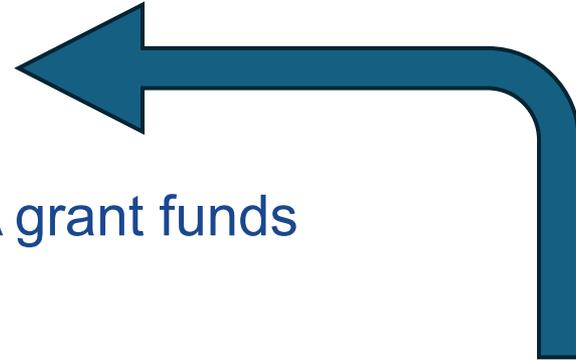
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1. Maintenance of Effort minimum threshold

2. Medicaid reimbursements

3. IDEA grant funds

4. Contribution to MoE



# Closeout – MoE Exceptions

Taking MoE exceptions (34 CFR 200.204)

- If we saw an increase in our IDEA allocation in the past year, we can claim 50% of that increase as an exception.
- The cost of services to students that have exited the program and therefore no longer need to be provided.
- The lost cost from staff departures over the past year either for just cause or on a voluntary basis which have not been replaced.

Now that we have our Exception, we can transfer over more costs from MoE to Medicaid until Medicaid is satiated or until we reach our new and reduced MoE threshold.

Under ideal circumstances, we would be finished at this point. Medicaid revenue tied out perfectly to costs, IDEA is free to be completely drawn down, and our MoE threshold is lower for next year.

However, if Medicaid is still not spent down, we become very grateful to have prepared a Buffer in IDEA earlier in the year.

# Reallocation step 2 – MoE Exception transfer

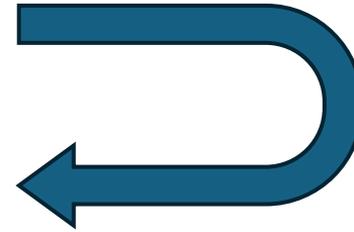
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1. Maintenance of Effort minimum threshold

2. Medicaid reimbursements

3. IDEA grant funds

4. Contribution to MoE (empty)



# Closeout – Leveraging the IDEA buffer

If we have reached this point, we simply replicate the process used with the MoE -> Medicaid transfer, but with IDEA -> Medicaid this time. IDEA staff that comprised your buffer are the only staff that may be transferred over. If payroll records are transferred, benefit costs should follow their employee.

If Medicaid is satiated using some of the prepared IDEA buffer, we can safely claim the remaining employees still in IDEA that were not previously drawn down or transferred into Medicaid. The revenue tied to this transfer will inevitably become a revenue accrual given the time of year.

If Medicaid is not yet satiated with the IDEA Buffer, you still need to match your Medicaid revenue to costs. The path forward in this circumstance is uncomfortable, but necessary.

# Reallocation – IDEA transfer

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1. Maintenance of Effort minimum threshold (MoE Exception taken)

2. Medicaid reimbursements 

3. IDEA grant funds (Buffer)

4. Contribution to MoE (empty)

# Closeout – The Reimbursement of Shame

So, Medicaid exceeded all reasonable expectations.

- It covered all of the costs we planned for.
- It covered all of the costs in MoE that we thought would contribute to an ever-growing MoE threshold.
- It covered all of the MoE exceptions we could find.
- It even covered all of the IDEA costs we had set aside just in case.

And after all that, Medicaid is still unsatisfied.

- All that is left is to transfer previously claimed IDEA costs into Medicaid.
- Then, we get to pay back the amount we transferred out of IDEA to the SDE.
- This is the point at which an autopsy is performed.
- What happened? Why weren't we spending enough to consume our Sped money?
- Will this be the new normal?

# Conclusion

## The keys to our system:

- Consistent maintenance effort prevents an all-consuming closeout emergency.
- A strong relationship between Sped and the Business Office keeps information reliable and up to date.
- Auditors have clean and consistent documentation to track our changes through the year.
- Having a plan and looking at the issue often keeps anxiety levels down.

# Thank You!

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a.k.a. Superhero from  
Bonnevile



# Questions???



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**Your Efforts Are  
Appreciated,  
Noticed, and  
Essential to  
Students in Idaho**

**Thank You and  
Stay Super!**



**Idaho Department  
of Education**