



Idaho Department
of Education

Federal Fiscal Grants Communities of Practice

Leading with courage, strategy, and
confidence!



Agenda September 2024

- Congratulations, Celebrations, and Shout-Outs
- Training Opportunities
- Recapping July
- Hot Topics, News, and Legislation
- What's on your radar? Data Acquisition Calendar
- PD in 15: Working Budgets & Budget to Actual Reporting
- Uniform Grant Guidance Updates – 1 Pager Highlights



Celebrations & Shout-Outs



Audit Season!



Fall is coming...



What are you excited for this fall?



Housekeeping From the Idaho Dept. of Education Federal Teams

IDEA Part B Applications - Highlights



The Preliminary IDEA Part B Application for funding was due 6/30/2024 (for *MOE Eligibility* testing requirement).



The FINAL Application is due November 15th, 2024 (includes prior year expenditures & audited financial information for the *MOE Compliance test*).



Final Allocations coming soon after new & significant expansion reporting (small adjustments)



CFSGA Application Highlights & Updates



The Federal Program's Team is working on reviewing CFSGA applications.



LEAs should be aware of the email notifications and CFSGA comments coming from the Federal Programs. These emails/comments will list specific "Actions Needed" for LEAs to complete.



When LEAs complete these actions, please be sure to re-submit the application.

Grant Reimbursement Application (GRA) Updates

Expiring Funds Alert!

Many Grants Expire 9/30/2024

Don't leave \$\$\$ on the table!



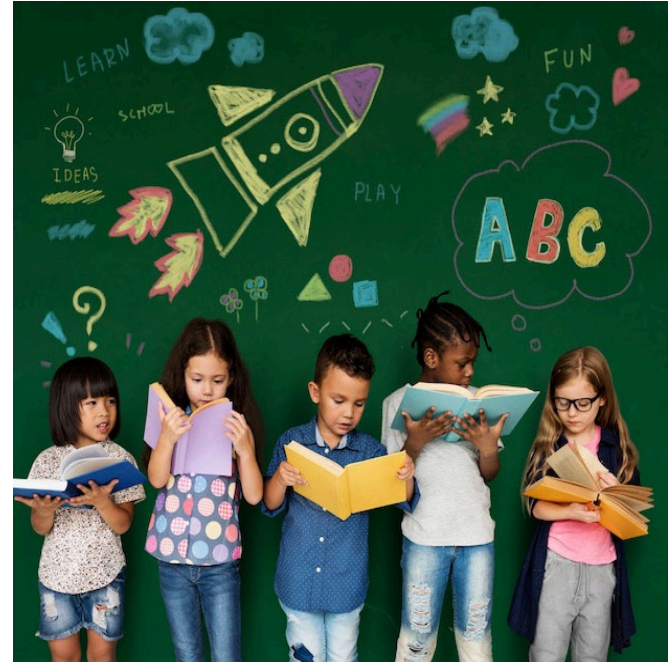
ESSER Updates



ESSER expenses should align with ESSER plans



Last-minute purchases through September should still meet the need identified in each LEA's plan.



Special Education Special Learning Disability (SLD) Mini-Grants Are Out!

Idaho is addressing some changes to Special Education SLD evaluation criteria

SESTA provided regional training opportunities for LEAs to attend over the summer months and early fall 2024

LEAs will receive funding based on the size of their SPED population

Funding will be used to support extra-duty time paid to attend, substitute costs, travel costs if applicable, and other related costs

Grants will be made available effective July 1, 2024

This will also be paid from fund 265 (SPED mini-grants)

Training Opportunities

Upcoming Training Opportunities/Events



Federal Programs, Special Education, & Assessment

ESEA/IDEA Fall Workshop 9/23-9/25
(Nampa Civic Center) [Registration Link](#)

Keynote Speaker

Lawyer. Speaker. Champion of Public Education. **Geneva Jones** is an expert in education law and has spent her entire career representing public schools in their mission to provide students — especially those living with disabilities or socio-economic disadvantages — an education.

Recapping July 2024

Obligation of Funds

For planning to obligate funds within the grant period, it is important to understand when different types of expenses are counted as obligated.

The Education Department General Administrative Regulations (EDGAR), at 34 CFR § 76.707, provide details for different types of obligations that can be used to accurately plan for and timely expend federal funds.



Let's Talk Budgets

Why do we have to submit these federal funding applications with detailed budgets, and why is there so much emphasis on Budgets overall?

- 2 CFR 200 Subpart E Cost Principles
- 2 CFR 200.302 Financial Management

2 CFR 200.302(a) Financial Management

(a) Each state must expend and account for the Federal award in accordance with state laws and procedures for expending and accounting for the state's own funds. In addition, **the state's and the other non-Federal entity's financial management systems, including records** documenting compliance with Federal statutes, regulations, and the terms and conditions of the Federal award, **must be sufficient to permit the preparation of reports** required by general and program-specific terms and conditions; and **the tracing of funds to a level of expenditures adequate to establish that such funds have been used according to the Federal statutes, regulations, and the terms and conditions of the Federal award.**

Financial Management

2 CFR 200.312(b)(1-2)



(b) The financial management system of each non-Federal entity must provide for the following:



(1) **Identification, in its accounts**, of all Federal awards **received and expended** and the Federal programs under which they were received.



(2) **Accurate, current, and complete disclosure of the financial results** of each Federal award or program in accordance with the reporting requirements set forth in [§§ 200.328](#) and [200.329](#).

Effective Control - 2 CFR 200.312(b)(4)



(4) Effective control over, and accountability for, all funds, property, and other assets.



The non-Federal entity must adequately safeguard all assets and assure that they are used solely for authorized purposes.



See [§ 200.303](#).

2 CFR 200.312(b)(5)



(5) Comparison of expenditures with budget amounts for each Federal award.



(6) Written procedures to implement the requirements of [§ 200.305](#).



(7) Written procedures for determining the allowability of costs in accordance with [subpart E of this part](#) and the terms and conditions of the Federal award.

LEA Eligibility Standard (Budget)

An LEA is not eligible to receive IDEA Part B funds until it has met the Maintenance of Effort (MOE) eligibility (i.e., budget) standard.

For purposes of establishing the LEA's eligibility for an award for a fiscal year, the SEA must determine that the LEA budgets, for the education of children with disabilities, at least the same amount, from at least one of the following sources, as the LEA spent for that purpose from the same source for the most recent fiscal year for which information is available.



34 CFR §300.203(b)(1)

Split Funded/Blended Strategies

When funds are braided, two or more funding sources are coordinated to support the total cost of a service.



Revenues are allocated and expenditures tracked by different categories of funding sources. In braiding, cost-allocation methods are required to ensure that there is no duplicate funding of service costs and that each funding source is charged its fair share across the partners. (Time & Effort PARS)





Hot Topics, News, and Legislation

Local Education News

2025 Legislative Session – What’s in the works?

ISBA proposing [17 resolutions](#) including:

- expanding terms for supplemental levies
- restoration of lottery funds for school maintenance
- funding safe and secure schools
- recess time and instructional hours
- funding protection for school districts
- funding for special education
- supporting efforts to improve early learning

State Funding Updates



State superintendent Debbie Critchfield's overall budget would increase public school spending by just 2.6%.



The proposed budget adds to the discretionary budget and collapses some existing funds into the discretionary bucket/account.



State funding formula proposal changes include a weighted student formula including a base amount of discretionary funding per student, plus multipliers for certain characteristics such as ELL, SPED, At-Risk, Gifted & Talented, & Economically Disadvantaged.



\$3 million for a new special needs student fund – subject to application for high-cost student costs

Federal News & Legislation

The U.S. House of Representatives Committee on Appropriations released its [Fiscal Year 2025 appropriations bill](#) for Labor, Health and Human Services, Education, and Related Agencies (LHHS).

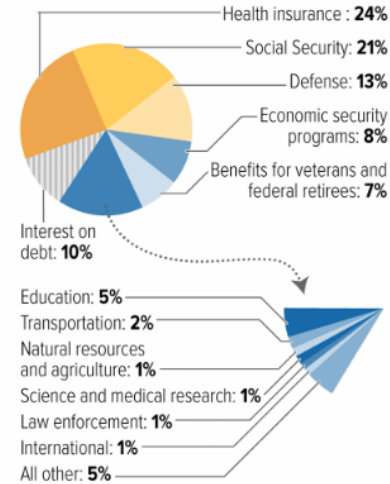
Highlights:

- Prioritizing funding for early education, childcare, child welfare, and programs for seniors and the disabled.
- Increasing funding to educate children with disabilities in every school district.
- Increasing funding for career and technical education to support local programs for students who are not seeking a college degree.
- Increasing funding for charter schools to support students and families seeking better schooling options.

Federal Spending Authority ends 9/30/24

Discretionary funding for Fiscal Year (FY) 2024 will expire on September 30, and Congress has so far enacted zero of the 12 full-year appropriations bills to fund the government for FY 2025. Policymakers have until midnight on September 30 to avoid a lapse in government funding; otherwise, a **government shutdown** will occur.

The Majority of the Budget Goes For Health, Social Security, and Defense



Note: Figures differ from OMB's for technical reasons related to the shifting status of the Administration's 2022 student loan forgiveness policy and its effect in 2023. Percentages do not add to 100 due to rounding.

Source: 2023 figures from the Office of Management and Budget, March 11, 2024

CENTER ON BUDGET AND POLICY PRIORITIES | CBPP.ORG

Continuing Resolution #1?

- Speaker Johnson set a House vote on temporary spending bill to prevent partial government shutdown. **IT FAILED 202 to 220** on Wednesday, Sept. 18th, 2024.
- The legislation would fund agencies at current levels while lawmakers work out their differences on a full-year spending agreement.
- There is opposition from both sides, including the length of the temporary spending authority and around the proposed “Save Act” around proof of citizenship to register to vote.
- Republicans currently hold a 220-211 House majority, meaning they have repeatedly had to rely on Democrats to pass legislation.

A continuing resolution temporarily funds the government in the absence of full appropriations bills, often by continuing funding levels from the prior year. Traditionally, CRs have been used to give lawmakers a short period of time to complete their work on remaining appropriations bills while keeping the government open. CRs sometimes apply to only certain appropriations, but they can also be used to fund all discretionary functions for as long as the entire year.

Appropriations & Timeline

- The bill released by the House committee proposed to cut funding for Title I by 25% and to eliminate funding for Supporting Effective Instruction State Grants (EEA Title II-A) and for English Language Acquisition (ESEA Title III).
- It proposes to increase funding for IDEA by \$30 million.
- Impact Aid and charter schools would also see increases.
- Under the Department of Health and Human Services funding, the bill also proposes increased funding for Head Start and Child Care and Development Block Grants.
- It is unlikely that the LHHS spending bill will be **passed by Congress** before the November elections.
- We expect & hope Congress will pass a Continuing Resolution for at least the first months of Fiscal Year 2025, which begins on October 1.

What's on Your Radar?

September Data Submissions

DATA ACQUISITION CALENDAR 2024 - 2025

YEAR AT A GLANCE

DUE DATE	TITLE	APPLIES TO	REQUIRED BY	DETAIL	DEPARTMENT	CONTACT 1	CONTACT 2
09/01/24	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: https://www.sde.idaho.gov/sped/funding/files/funding/forms/2021-2022-Coordinated-Early-Intervening-Services-Reporting-Form.xlsx	Special Education	Lisa Pofelski-Rosa (208) 332-6916	Elijah Stearns (208) 332-6910 Financial Specialist, Senior
09/03/24	Special Education Timeline Compliance Notifications	Districts & Charters	Federal Regulations 34 CFR § 300.301 and 20 U.S.C. §1412(a)(9)	The Idaho Department of Education issues notifications of noncompliance for Special Education Indicator 11 - Child Find (60-day timeline) and Indicator 12 - Early Childhood Transition based on prior year data.	Special Education	Debi Smith (208) 332-6915 Special Populations Coordinator	Kate Hill (208) 332-6933 Data Analysis and Support Coordinator
09/06/24	ISEE Data Submission - Summer Alternative 2024	Districts & Charters	State Law IC 33-1002C	ISEE Data Submission for collecting period 5/20/24 - 8/23/24. Idaho Department of Education approved alternative summer school programs including JDC. Reach out to the OSBE Regional ISEE Coordinators for technical assistance..	Public School Finance	Todd King (208) 332-6937 Education Data Systems Reporting Manager	Dean Reich (208) 332-6983 Attendance & Enrollment Specialist
09/15/24	Title I-C Migrant, Annual Data Collection	Title I-C Funded Districts	Federal Law ESSA	Required of all Migrant districts. Annual Data Collection, Re-Interview Summary, MPO Evaluation, All Services, Fidelity of Strategy Implementation (FSI) report.	Federal Programs	Roberto Trinidad (208) 332-6958 Coordinator	
09/30/24	Title I-A Annual Performance Report	Districts & Charters	OESE Consolidated State Performance Report	Required for all Title I LEAs - Districts with Neglected Set-Asides report the number served with these funds by grade level in the Title IA ARP	Federal Programs	Stacie Rekow (208) 332-6891 Title I-A & IV-A Coordinator	
09/30/24	Title I-D Neglected and Delinquent Programs - Evaluation	Districts & Charters	Federal Law ESEA Part D, Subpart 3, Sec. 1431	Required accountability/data collection for federal reporting. Evaluation opens July 1 and is completed in the online Title ID Evaluation https://apps.sde.idaho.gov/NeglectedAndDelinquent/Year/26/Home/Home	Federal Programs	Emily Kesler (208) 332-6904 Title D & IX-A Coordinator	

October Data Submissions Part 1

DATA ACQUISITION CALENDAR 2024 - 2025									YEAR AT A GLANCE
DUE DATE	TITLE	APPLIES TO	REQUIRED BY	DETAIL	DEPARTMENT	CONTACT 1	CONTACT 2		
10/01/24	Pupil Transportation Reimbursement Claim	Districts & Charters	State Law IC 33-1006 & IC 33-120	Pupil transportation costs and related data for the prior school year.	Student Transportation	Zane Cliver (208) 332-6832 Financial Specialist			
10/01/24	EHCY McKinney-Vento/Homeless Sub-Grant Evaluation	Subgrantees	Federal Law 42 USC Ch. 119 Sec. 11432(f)(3)	Required for those who were awarded 3 yr. grants. This is completed in the McKinney-Vento/Homeless Education Application/Evaluation online tool. https://apps.sde.idaho.gov/HomelessSubGrant/Home/Home	Federal Programs	Emily Kesler (208) 332-6904 Title D & IX-A Coordinator			
10/15/24	ISEE Coding for Immigrant Students	Districts & Charters	EDGAR 34 CFR 76.731	District must code immigrant students based on the Federal definition for immigrant students. See https://boardofed.idaho.gov/k-12-education/isee-idaho-system-for-educational-excellence	Federal Programs	Maria Puga (208) 332-6905 ELP/Title III Coordinator	Todd King (208) 332-6937 Education Data Systems Reporting Manager		
10/15/24	ISEE Data Submission - October 2024	Districts & Charters	State Law IC 33-1002 & IC 33-1004D	ISEE Data Submission for collecting period SY25 Start Date - 9/27/24. Data used for both funding and statistical purposes. Reach out to the OSBE Regional ISEE Coordinators for technical assistance	Public School Finance	Todd King (208) 332-6937 Education Data Systems Reporting Manager	Dean Reich (208) 332-6983 Attendance & Enrollment Specialist		
10/15/24	Final Income Count and Enrollment Numbers for New and Significantly Expanded Charter	Charters & LEAs	34 CFR 76.787	Used to calculate federal grant final allocations.	Federal Programs	Kateryna Dyer (208) 332-6900 Financial Specialist	Lisa Pofelski-Rosa (208) 332-6916 Financial Specialist, Principal		
10/17/24	ISEE Coding for McKinney-Vento Students for data collection period 8/15/22 - 9/30/22	Districts & Charters	42 USC Sec. 11432(f)(1) & (3)	Districts/charters must code qualifying Homeless students and Unaccompanied Homeless youth based on the Federal McKinney-Vento definition for newly enrolled or returning students in their student information systems and reported via ISEE. 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	Federal Programs	Emily Kesler (208) 332-6904 Title D & IX-A Coordinator			

October Data Submissions Part 2

DATA ACQUISITION CALENDAR 2024 - 2025								YEAR AT A GLANCE
DUE DATE	TITLE	APPLIES TO	REQUIRED BY	DETAIL	DEPARTMENT	CONTACT 1	CONTACT 2	
10/25/24	2023-2024 Health Plan Information Report	Districts & Charters	State Law HB 763 (2024 session)	Summary of health plan information and cost.	Public School Finance	Andrew Konopacky (208) 332-6846 Financial Specialist, Sr.	Amber Worthington (208)332-3829 Financial Specialist	
10/28/24	Annual Statement of Financial Condition	Districts & Charters	State Law IC 33-701(5)	Schools must prepare and publish an Annual Statement of Financial Condition within 120 days of fiscal year end. Sample formats available at http://www.sde.idaho.gov/finance/ under Financial Information.	Public School Finance	Andrew Konopacky (208) 332-6846 Financial Specialist, Sr.	Amber Worthington (208)332-3829 Financial Specialist	
10/31/24	ISEE - Financial Transparency Oct FY25 (July 1, 2024 - September 30, 2024))	Districts & Charters	State Law IC 357	First submission of cumulative financial expenditure and revenue transaction data for FY2025. 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	
10/31/24	2023-2024 IFARMS Annual (IFARMS) Financial Report	Districts & Charters	State Law IC 33-701(7) & IC 33-120	Required for state and federal reporting. Forms and additional information can be found at http://www.sde.idaho.gov/finance/ under Financial Information, IFARMS Annual Financial Report and Information.	Public School Finance	Andrew Konopacky (208) 332-6846 Financial Specialist, Sr.	Amber Worthington (208)332-3829 Financial Specialist	
10/31/24	School Improvement Plan	Districts & Charters	ESEA Sec. 1111©(4)(D)(i) & Sec. 1003(b)(1)(A)	Schoolwide Improvement Plans (SWIP) are required of all schools that are identified as Comprehensive Support and Improvement for Underperforming Schools (CSI-UP) and Comprehensive Support and Improvement Graduation (CSI Grad) annually.	Federal Programs	Patty Dalrymple (208) 332-6917 Continuous School Improvement Coordinator		

PD in 15- Working Budgets

What is a “Working Budget” and Why Do I Need One?

1. Federal Grant Management requires accurate fund accounting and budgeting [2 CFR 200.302\(b\)\(5\)](#)
2. Idaho State Laws require LEAs to submit annual budgets to appropriate for spending. [§§200.328](#) and [200.329](#).
3. Idaho Code, [Section 33-701-9](#) review the school district budget periodically and make appropriate budget adjustments to reflect the availability of funds and the requirements of the school district.

Appropriations & Transparency

The budget should be reasonable and demonstrate that the funds being asked for (appropriated) will be used wisely. Budgets tell us what we have appropriated and available to spend.

Accurate, current, and complete disclosure of the financial results of each Federal award or program in accordance with the reporting requirements set forth in §§200.328 and 200.329.

Budget to Actual Tracking

Grant recipients must track the financial results of grant funds. In other words, recipient accounting systems must be capable of distinguishing between transactions

2 CFR 200.302(b)(5) Comparing Expenditures to Budgets

It is important that your accounting system provide reliable cost estimating information to ensure that you do not overspend on an activity.

Budget Adjustments/Working Budget

Budget adjustments may become necessary after the adoption of the annual school budget. School trustees are required to review the district budget and to make appropriate adjustments (Idaho Code, Section 33-701-9).

The Code is not specific as to when budget adjustments are to be made, except to say “periodically...to reflect the availability of funds and the requirements of the school district

Factors Affecting Your Budget

- It is unlikely that budget forecasts will exactly meet the actual revenue and expenditure demands of the district operations.
- Factors, such as changes in enrollment, changes in **carry over funding**, staff changes, unforeseen repairs, and others, demand flexibility.
- Since Idaho Code is not specific as to when changes are subject to the publication notice prescribed in Section 33-401, Idaho Code.



Carryover Budget Adjustments

- Formula dollars can be what we call ‘forward funded.’ ‘Forward funding’ (carry over) is a provision of budget authority that becomes available for obligation in the last quarter of the fiscal year and remains available during the following fiscal year. That is, if a district has yet to expend the full amount of its Title I dollars in the last quarter of the fiscal year, that balance is carried over—not erased—and remains available for the next fiscal (and school) year. This is where the ‘first in, first out’ rule would apply.
- Other examples of carry-over eligibility include: IDEA Part B Grants (27 month period of available), Title Grants-cross fiscal years.

When Must I Update My Budget?

Changes within a major function area such as Instruction shall not be subject to the provisions of Section 33-401, Idaho Code.

- Movement of appropriations between major function areas will be subjected to the provisions of Section 33-401, Idaho Code.
- An increase in the level of total appropriations because of an increase in revenue shall be subject to the provisions of Section 33-401, Idaho Code.

Budget adjustments approved by the board are to be recorded in the minutes of the school district and the budget changes are to be filed with the Idaho Department of Education.

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

Supplemental Budget

Amending the Budget-Local Budget Law defines procedures and controls on allowed changes to the budget during the fiscal year, commonly referred to as supplemental budgets.

In supplemental budgets, the District may increase appropriations within the guidelines defined in Local Budget Law.

Requirements for Making Budget Adjustments with the School Board

- Notify each board of trustees member in writing one week before the meeting where the proposal will be made
- Post and publish the proposal once before the final vote, as prescribed in section 33-402 of the Idaho Code
- A budget adjustment must be approved by a vote of at least 60% of the board of trustees members
- Amended budgets must be submitted to the state superintendent of public instruction

School Boards hold the fiduciary responsibility for the district. It's their signatures that authorize spending.

Budget Adjustments

- Budget adjustments approved by the board are to be recorded in the minutes of the school district and the budget changes are to be filed with the Idaho Department of Education.
- GASB pronouncements do not change the budgeting process. However, the pronouncements did change budget reporting requirements for audited financial statements. First, the budget to actual comparison may be shown as part of the financial statements or as Required Supplemental Information.
- The Idaho Department of Education recommends that the comparison be shown as Required Supplemental Information, if for no other reason to keep audit costs down (GASB 34 Paragraph 130)

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





Budget to Actuals in the Financial Statements

- *The budget to actual comparison* must show both the original and the final budget. A variance column(s) is strongly encouraged and recommended by the Idaho Department of Education but not required by GASB. (GASB 34 Paragraph 130).
- If the budget is prepared on a basis other than Generally Accepted Accounting Principles (GAAP), a reconciliation must be prepared reconciling budget revenues and expenditures to those shown in the fund statements. (GASB 34 Paragraph 131) School Budgeting Laws are primarily in Idaho Code Title 33, Chapter 8 –Budget and Tax Levy. Other related chapters include Chapter 4 –School Elections and Chapter 7 –Fiscal Affairs of School Districts. [GASB 34 paragraph 130](#)



Developing a Working Budget Protocol

To provide for prudent control and direction of the annual budgets, the budget supervisor should assign tasks to business office personnel for maintaining the various journals and/or accounts of the school funds.

- Your general ledger should tie out to the GRA (Grant Reimbursement Application) by fund or grant, to match the total available grant funding.
- The budget supervisor should conduct periodic analyses of the various budgets and provide interim evaluations and reports to the superintendent of schools and the board of trustees.
- Interim reporting and budget analysis enable the board of trustees to control and maintain the integrity of the adopted budget.

Topic: Playbooks, Policies, and Procedures

What are some challenges you experience when it comes to developing a “playbook”? (capacity, knowledge)

Would you be interested in collaborating in planned and guided sessions to develop your own procedures?

The Green Book & Yellow Book

The Green Book

Standards for Internal Control in the Federal Government, known as the "Green Book," sets the standards for an effective internal control system for federal agencies.

Yellow Book: Government Auditing Standards Generally Accepted Government Auditing Standards (GAGAS), also known as the Yellow Book, provides the preeminent standards for government auditing.



What Does “The Green Book” Say?

The Green Book highlights the importance of effective budgeting as part of a larger internal control system to promote fiscal responsibility and achieve organizational objectives.

Budget Planning and Execution:

It stresses the importance of planning budgets effectively to align with an organization's goals and objectives. This includes making sure resources are used efficiently and that budgeting processes are in place to forecast needs and monitor expenditures.

Monitoring and Review:

Ongoing monitoring of the budget is critical. The *Green Book* recommends regular comparisons of actual expenditures with the budget, adjustments as needed, and thorough documentation of variances and changes.

What Else Does The Green Book Say?

Internal Controls in Budgeting: Budgeting should have strong internal controls to prevent overspending, misallocation of funds, or fraud. This includes controls over the authorization, review, and reporting of budgetary actions.

Risk Management: Part of budgeting should include assessing risks that could impact the financial health of the organization, such as unexpected costs, and ensuring contingency plans are in place.

Accountability: Those managing the budget should be held accountable for its performance, ensuring transparency in financial decisions and compliance with applicable laws and regulations.

Why Else Should We Update Budgets?

Reflects Current Financial Status: Circumstances change, such as revenue fluctuations, unexpected expenses, or new opportunities. Updating a budget ensures that it accurately reflects the current financial situation.

Improves Financial Control: Regular updates allow organizations or individuals to track spending and income against their goals, making adjustments to stay within financial limits.

Adapts to Changing Priorities: New priorities, whether personal or organizational, may arise. Updating the budget allows for the reallocation of resources to better address evolving needs or opportunities.

Risk Management & Decision Making

Identifies Issues Early: By frequently reviewing and updating a budget, potential financial issues (like overspending) can be identified and corrected before they become larger problems.

Optimizes Resource Allocation: Regular updates help optimize the allocation of available resources, ensuring that funds are used efficiently and directed toward the most important areas.

Improves Decision-Making: With an updated budget, decision-makers have a clearer view of financial health, allowing them to make informed choices on investments, savings, or expenses.

Ensures Accountability: In organizations, updating the budget keeps everyone accountable for their spending and helps track progress toward financial goals or performance targets.

An updated budget serves as a dynamic tool for financial management, helping to maintain control and flexibility over financial planning.

Don't Forget Time & Effort

- If you change the funding distribution and job assignments or program in payroll, you need to update your time & effort documentation and certification.
- Best practice is to review at least semi-annually in order to capture all changes and re-certify.



Uniform Grant Guidance (UGG) - Summary of Top Changes

Top Uniform Grant Guidance 2024 Changes Affecting Schools



Increased thresholds 2 CFR 200.501: The single audit threshold increases from \$750,000 to \$1,000,000. The value of equipment increases from \$5,000 to \$10,000.

Procurement: 200.318(c): Maintain written standards of conduct covering conflicts of interest actions...adds Board Members. 200.318(h) Responsible contractors. 200.318(i) labor & employment practices reduced restrictions.

Competition. 200.319(f): does not prohibit recipients or subrecipients from developing written procedures for procurement transactions that incorporate a scoring mechanism.

Contract cost and price. 200.324 (a) The recipient or subrecipient must perform a cost-benefit or price analysis for every procurement transaction, including contract modifications, in excess of the simplified acquisition threshold.

Indirect Cost De minimis rate: The guaranteed de minimis rate for indirect costs increases from 10% to 15% of modified total direct costs. MTDC to permit inclusion of the first \$50,000 of any one subaward in the base.

Required 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 **Evaluation:** The guidance emphasizes that agencies should consider evaluation results when designing and planning programs. It also clarifies that recipients can use some award funding for evaluation activities.

Cybersecurity 2 CFR 202.303(e): New information security measures for internal controls are added.

Disclosure 2 CFR 200.113: The mandatory disclosure standard is elevated to requiring disclosure for "credible evidence" of the commission of a violation".

Whistleblower Protections 2 CFR 200.217: reasonably believes is evidence of gross mismanagement.

Inventory 2 CFR 200.313(d): Residual Inventory of unused supplies at the end of the period of performance exceeding \$10,000 in total aggregate value, the title to supplies will vest in the non-Federal entity upon acquisition, who may retain or sell the supplies. Subrecipient is responsible for *maintaining and updating property records* when there is a change in status of the property. Loss/Damaged/Stolen equipment must be reported to the federal awarding agency or the pass-through!

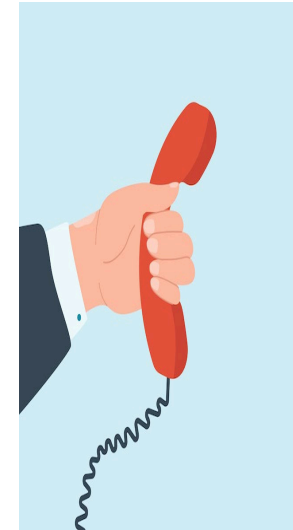
Equipment Disposition 200.313(e) and (f): The threshold for the value of equipment that at the end of the grant period "may be retained, sold, or otherwise disposed of with no further responsibility to the Federal agency" increased from \$5,000 to \$10,000.

Questions???



Contact Us! Special Education Contacts

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**Thank You and
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