



Idaho Department
of Education

Grants Communities of Practice

Leading with courage, strategy, and
confidence!



Agenda August 2025

- Congratulations, Celebrations, and Shout-Outs
- Recapping Best Practices for Transportation Reimbursements
- What's on your radar? Data Acquisition Calendar
- Housekeeping: Upcoming Grant and Training Opportunities, IDEA updates, ISEE Reminder
- Hot Topics, News, and Legislation: federal and state updates
- PD in 30: What's My Carryover & the GRA



Celebrations & Shout-Outs

- New Appointment of Title Programs Director – Maria Puga
- Full grants have been received from USED!
- First round of School District Facilities Cooperative Fund projects have been awarded totaling \$33 million.



Recapping Best Practices for Transportation Reimbursement



Reimbursement Claim Issues

- No supporting documents included.
- Mileage summary either has more miles than odometer report or Mileage summary has not been started.
- Documents are scanned reports with handwriting.
 - Please send us data in Excel!
- Detailed ledger does not have much detail.
- Lacking required preapprovals for things like routing software, cameras, larger purchases, certain contracts.

New for FY 27

- Authorized Vehicles:
 - Will not be reimbursed until the 2026-2027 Reimbursement Claim cycle.
 - Reimbursement set at \$0.91 per mile.
 - Vehicles will be inspected by the Student Transportation Team.
- \$7.5 Million Discretionary Adjustment:
 - Starting FY 2027 the holdback will be removed, and the full amount of an LEAs Student Transportation reimbursement claim will go to LEAs.

What's on Your Radar?



Data Acquisition Calendar August 2025

DATA ACQUISITION CALENDAR 2025 - 2026

YEAR AT A GLANCE

DUE DATE	TITLE	APPLIES TO	REQUIRED BY	DETAIL	DEPARTMENT	CONTACT 1	CONTACT 2
09/01/25	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/form s/2021-2022-Coordinated-Early-Intervening-Services-Reporting-Form.xlsx	Special Education	Lisa Pofelski-Rosa (208) 332-6916	Sharie Monteferrante (208) 332-6910 Contracts & Financial Specialist
09/03/25	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	Jacqueline Hyat (208)-332-6806 Special Ed Director	Kate Hill (208) 332-6933 Data Analysis and Support Coordinator
09/06/25	ISEE Data Submission - Summer Alternative 2025	Districts & Charters	State Law IC 33-1002C	ISEE Data Submission for collecting period 5/26/25 - 8/22/25. 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
09/15/25	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	
09/19/25	School District Facilities Fund Report	Districts Only	State Law IC 33-911(5)	Districts must report how these funds were used.	Public School Finance	Julie Oberle (208) 332-6843 Director	
09/30/25	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	
09/30/25	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	

Housekeeping

Upcoming Grant Opportunities

- Public School Facilities Cooperative Funding Program for districts with bonds that have failed or do not cover the costs to remediate unsafe facilities. **Apply by October 7 [here](#).**
- State Board of Education's Rural and Underserved Educator Incentive Program to provide educational loans to eligible teachers – **apply by September 30th [here](#).**
- DEQ Vehicle Replacement Program providing \$4 million in competitive grants to replace busses and other vehicles. **Apply here by September 22nd [here](#).**

Upcoming Special Education Program Conferences & Training Opportunities



Idaho to Host the Northwest Early Learning & Pyramid Summit

A Four-State Collaboration

- Idaho, Oregon, Washington, and Alaska are joining forces
- Focus: Addressing challenging behaviors in early childhood special education
- Centered on the Pyramid Model and evidence-based practices



Nampa – August 8



Idaho Falls – Sept. 9

Twin Falls – Sept. 24

Coeur d'Alene–October 7

Pocatello – Sept. 10

Boise – Sept. 26

Moscow – October 9

2025

Pathways to Partnerships Conference

When: October 29-30, 2025
(Wednesday full day, Wednesday 1/2-day a.m.)

Where: Boise State University

Who?: District/Charter Teams working to better Secondary Transition Services and Activities (Sped Directors, Administrators, Sped/GenEd/CTE Teachers, Other school and partner agency staff, Parents, Students)



Registration is open!

GCOp August 2025

IDEA Grants – 30% Up Front in August

- To comply with a directive from the Office of Special Education Programs (OSEP), the IDE will provide approximately 30% of IDEA Allocations in July to assist LEAs in the continuation of the costs to implement special education programs and the offering of FAPE.
- The IDE is partially/forward funded in July with the full funding in October.
- LEAs will see a partial grant award in August and the remaining award balance (after final allocations are calculated).



LEA Partial Grant Award Distribution & Final Awards Clarification

LEAs will receive the remaining funding when they complete the FINAL application as a second Grant Award Notification.

- Question: Didn't I already submit my IDEA Part B grant application?
- Answer: Yes, you submitted the PRELIMINARY IDEA grant application (for MOE compliance & obligation purposes). You will still receive the partial grant award, with the final funding to follow as soon as final allocations are determined and when you submit the final application. You will need to revise the budget section to include the new amounts.
- Please reach out to IDEAadministrators@IDE.idaho.gov for questions or help.

IDEA Part B Final Application Updates



The FINAL IDEA Part B Application for funding is open!
Final Applications are due November 15th, 2025.

IDEA Part B Application Overview & Enhancements Webinar Recording Slides

Highlights of Changes include:

- Enhanced *budgeting and reporting* on Private School Proportionate Share expenditures
- *Separate Grant Allocations* for Private School Proportionate Share funding
- Medicaid match validation in Maintenance of Effort – or opt out if it doesn't bill Medicaid
- Opt out of funding FAPE certification (for LEAs that revoke the federal funds)



Special Education Mini-Grants

- **SLD Specific Learning Disability Grant** – Obligation closed 6/30/25. Please complete final reimbursements asap.
- **Special Education Evaluation Materials Mini-Grants** – Obligation for purchasing ends 9/30/25.
Reminder: Applications were approved for specific items of purchase- check with your Special Education Director for the list- substitutions may be allowable if your needs changed. No equipment purchases allowed (including I-Pads).
- Coming Soon: Early Childhood Ed Pyramid Collaborative Summit Professional Development Support funding.

Have you updated your ISEE contacts and user roles?

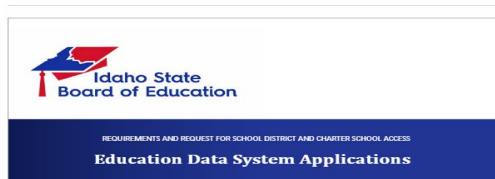
Make sure you contact your ISEE administrator to keep your new staff up to date on key communications and access to data and reporting systems.

ISEE Idaho System for Educational Excellence

The Idaho System for Educational Excellence (ISEE) is Idaho's K-12 Longitudinal Data System, which supports budgeting processes, data submissions, and delivers information to educational stakeholders to create data-driven decisions.

Access Authorizations

ISEE



Support Desk

Support Desk 
(208) 332-6987 

[Access Authorization Link](#)



Hot Topics, News, and Legislation

Federal Programs Updates

Austin Kohout
Federal Programs
Financial Specialist, Principal

Federal Programs Updates

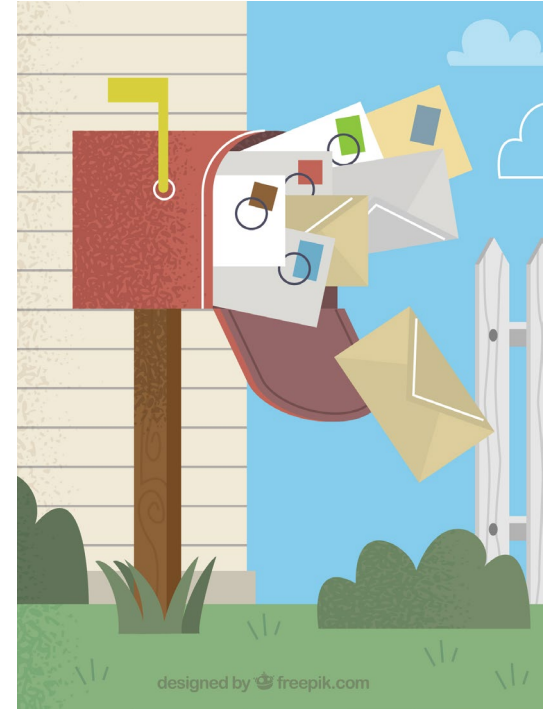


- Allocations for all Title Programs have been received from USED and loaded into your CFSGA.
- Reviews have begun and approvals are flowing.

Thank you again for your patience and hard work.

Federal Programs Updates

- Congrats to our Mini Grant recipients and thank you to all our applicants.
- The Empowering Educators mini grant was extremely competitive – over 70 districts applied with only funding to award to 19 districts.
- The School Improvement Mini Grant saw 24 applicants and 21 were awarded.
- As a part of efforts to send out meaningful funding to the districts while federal allocations are declining, limited mini grants and reallocations have been pushed out across four programs (I-C, II-A, III-A, and School Improvement).



State Updates

Rob Sepich – Director of Budget

General Fund Forecasts for FY 25 and 26

- For FY 25, Sales tax came in \$109.2 million less than forecast.
 - Total FY 25 collections were \$5.523 billion, \$128 million less than the forecast adopted Legislature revenue target.
- For FY 26, estimated revenue set by the Legislature was \$5.9 billion at Sine Die, August updated forecast is down roughly \$400 million.
 - July was a miss of \$39.1 million, or 9.9% actuals vs forecast.
 - Forecasts showing cash deficit for full FY 26

General Fund Holdbacks

- The Governor has officially ordered a 3% General Fund holdback from each department for FY 26.
- Public Schools Budget is being held harmless, this will not affect LEAs directly at this time.
- Will result in 3% cuts to IDE General Fund, which may impact services provided by the department.
- Legislature has asked for official submission of the 2%, 4%, and 6% General Fund holdback plans from each agency.
- Department and Public Schools budgets are due at the end of the month – more details on the request next GCoP!

PD in 30: What's my carryover?

Federal Grant Reconciliations and Closeout in the GRA


Austin Kohout
Financial Specialist, Principal
Federal Programs

GRA Report Orientation




GRA Reports


The GRA includes a few ready-made reports to help you track your drawdown claims.


 Grant Reimbursement


[Home](#) [Change Recipient](#) [Award Recipient](#) [Grants](#) [Administration ▼](#) [Documentation ▼](#) Logged in As: akohout@edu.id ▼


Search for Request #... 

[SAM.gov](#) [Grants](#) [Reports](#)

 Paid Request Report

 Grant Activity Report

 Allocation Summary Report

 Request Detail Report



GRA Reports – Paid Requests

The Paid Requests report shows a summary of all claims for a given time period for your entire LEA.

This report is based on when a payment was paid out, not when it was received by your LEA

This is a great tool for your year-end closeout

Paid Requests Report

Start Date: 7/1/2024 End Date: 6/30/2025 View Report

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State Of Idaho
Department Of Education
GRA - Paid Request Report
Report Period: [7/1/2024 - 6/30/2025]

Date	Request #	Payment #	FAIN	CFDA #	CFDA Title	Amount
7/1/2024	114999	117275	S010A230012	84.010	Title I Grants to Local Educational Agencies	\$7,124.08
7/11/2024	115752	117658	S010A230012	84.010	Title I Grants to Local Educational Agencies	\$9,737.37
11/25/2024	117718	120343	S010A230012	84.010	Title I Grants to Local Educational Agencies	\$8,908.14
11/25/2024	117719	120513	S010A230012	84.010	Title I Grants to Local Educational Agencies	\$10,580.69
12/26/2024	117717	121136	S010A230012	84.010	Title I Grants to Local Educational Agencies	\$8,865.00
12/26/2024	119176	121137	S010A230012	84.010	Title I Grants to Local Educational Agencies	\$7,949.88
12/26/2024	119177	121138	S010A230012	84.010	Title I Grants to Local Educational Agencies	\$8,293.47
2/11/2025	120122	122372	S010A230012	84.010	Title I Grants to Local Educational Agencies	\$7,637.35
2/11/2025	120125	122373	S010A230012	84.010	Title I Grants to Local Educational Agencies	\$4,136.23
2/11/2025	120125	122374	S010A240012	84.010	Title I Grants to Local Educational Agencies	\$3,608.82


CFDA 84.010 Total: \$76,841.03

GRA Reports – Allocations Summary

Allocations Summary reports will show your total allocations and remaining balances in the GRA for all active grant awards.

This is a great tool that shows up-to-date carryover balances assuming you're caught up on GRA claims.

Amounts claimed in the GRA but not yet paid out are not included in your balance.

 Grant Reimbursement						
Allocation Summary Report						
<div> <div>1 of 1</div> <div>Find Next</div> </div>						
Allocation Summary Report						
Grant	Period	Expend By	Allocated	Expended	Balance	
2022 Stronger Connections Grant	S424F220013 2022-2026	9/30/2026	\$150,000.00	\$130,556.01	\$19,443.99	
IDEA Part B	H027A230088 2023-2025	12/29/2025	\$201,597.00	\$201,597.00	\$0.00	
IDEA Part B	H027A240088 2024-2026	12/29/2026	\$199,686.00	\$199,193.23	\$492.77	
IDEA Part B	H027A250088 2025-2027	12/29/2027	\$58,296.00	\$0.00	\$58,296.00	
IDEA Part B Preschool	H173A230030 2023-2025	12/29/2025	\$12,948.00	\$12,948.00	\$0.00	
IDEA Part B Preschool	H173A240030 2024-2026	12/29/2026	\$12,914.00	\$6,487.86	\$6,426.14	
IDEA Part B Preschool	H173A250030 2025-2027	12/29/2027	\$3,854.00	\$0.00	\$3,854.00	
SLD Professional Development	H027A230088 2024-2025	12/29/2025	\$2,500.00	\$2,477.44	\$22.56	
Special Education Evaluation Materials Mini-Grant	H027A240088 2024-2025	12/29/2025	\$4,796.00	\$0.00	\$4,796.00	
Title I-A Improving Basic Programs	S010A230012 2023-2025	12/29/2025	\$112,330.00	\$112,330.00	\$0.00	
Title I-A Improving Basic Programs	S010A240012 2024-2026	12/29/2026	\$124,444.00	\$60,260.84	\$64,183.16	

GRA Reports – Grant Activity

Grant Activity Reports will show what an individual grant balance was for a set period.

Beginning and ending balances are shown on the webpage, but this is good info to export into Excel.

This is the best way to look back at what your carryover was from last year, if your drawdowns are up to date.



Grant Activity Report

Grant: Start Date:

End Date:

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Grant Activity Report
7/1/2024 thru 6/30/2025


Title I-A Improving Basic Programs

Ending Balance:					\$120,835.18		
Item Type	Request #	Item Date	Requested	Period	Obligation Period	Amount	Notes
Request	120122	2/11/2025	\$7,637.35	2023-2025		(\$7,637.35)	
Request	120125	2/11/2025	\$7,745.05	2023-2025		(\$4,136.23)	
Request	120125	2/11/2025	\$7,745.05	2024-2026		(\$3,608.82)	
Request	117717	12/26/2024	\$8,865.00	2023-2025		(\$8,865.00)	
Request	119176	12/26/2024	\$7,949.88	2023-2025		(\$7,949.88)	
Request	119177	12/26/2024	\$8,293.47	2023-2025		(\$8,293.47)	
Allocation		12/11/2024		2024-2026		(\$2,024.00)	
Request	117718	11/25/2024	\$8,908.14	2023-2025		(\$8,908.14)	
Request	117719	11/25/2024	\$10,580.69	2023-2025		(\$10,580.69)	
Allocation		10/9/2024		2024-2026		\$126,468.00	
Request	115752	7/11/2024	\$9,737.37	2023-2025		(\$9,737.37)	
Request	114999	7/1/2024	\$7,124.08	2023-2025		(\$7,124.08)	
Beginning Balance:					\$73,232.21		

GRA Reports – Detail Report

Detail Reports are a complete detailed record of each drawdown made in each grant, including the notes and breakdown of each expense category.

This is your detailed record of what has been claimed for reimbursement for each grant your LEA receives.


Grant Reimbursement

Request Details Report

Grant: Title I-A Improving Basic Programs Start Date: 7/1/2024 End Date: 6/30/2025 View Report

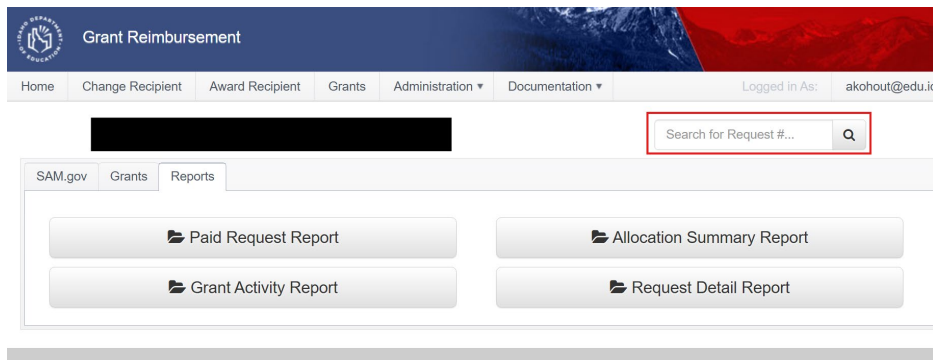
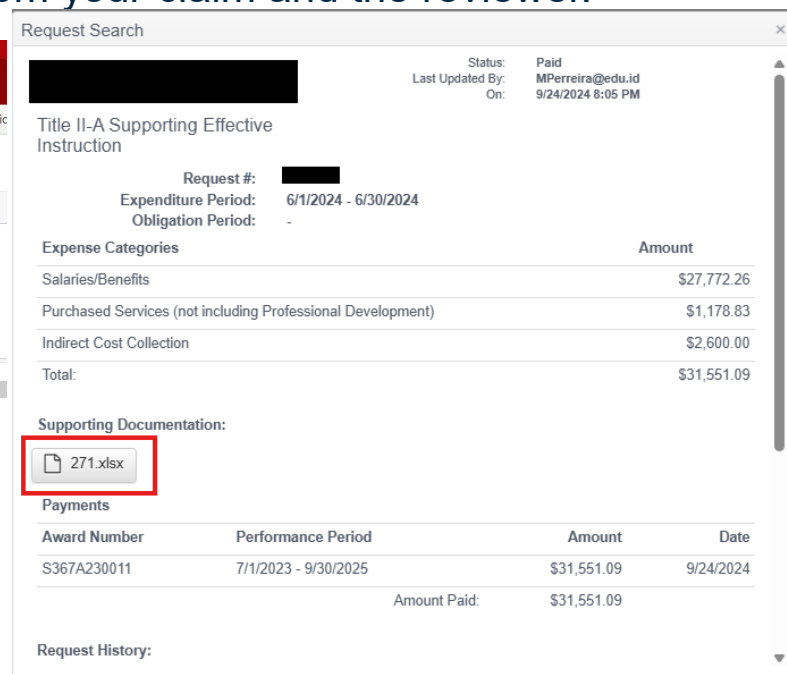
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Request Detail Report
7/1/2024 thru 6/30/2025 Title I-A Improving Basic Programs

Request #	Request Date	Expense Period	Obligation Period	Amount	Status Date	Status	Paid Amount	Notes	Expense Breakdown
114999	6/20/2024	5/1/2024 - 5/31/2024	-	\$7,124.08	6/21/2024	Paid	\$7,124.08	06/04/2024 18:44:54 [REDACTED] 3.87 FTE Instructional Aides Salary/Benefits. Fuel supplied for our homeless student who needed fuel to get to school until he graduated. I wasn't sure to put the expense for this above. Thank you 06/10/2024 12:19:49 MPerreira@edu.id: Attached documentation does not match requested amount for salaries/benefits. Please doublecheck and make sure request and documentation align before resubmitting. Thank you! 06/20/2024 11:41:57 [REDACTED] 3.87 FTE Instructional Aides Salary/Benefits and IX-A McKinney-Vento Homeless expense for fuel.	Salaries/Benefits: \$7,074.06 Travel: \$50.02

Drawdown searches

Using the Request # shown in any of the reports within the GRA, you can locate any drawdown request in full. Your claim will still have all documentation attached, and any notes from your claim and the reviewer.

Request Search

Status: Paid
Last Updated By: MPerreira@edu.id
On: 9/24/2024 8:05 PM

Title II-A Supporting Effective Instruction

Request #: [REDACTED]
Expenditure Period: 6/1/2024 - 6/30/2024
Obligation Period: -

Expense Categories	Amount
Salaries/Benefits	\$27,772.26
Purchased Services (not including Professional Development)	\$1,178.83
Indirect Cost Collection	\$2,600.00
Total:	\$31,551.09

Supporting Documentation:

271.xlsx

Payments

Award Number	Performance Period	Amount	Date
S367A230011	7/1/2023 - 9/30/2025	\$31,551.09	9/24/2024
Amount Paid:		\$31,551.09	

Request History:

**Are my current
budgets correct?**

Budget recon – The Why

2 CFR 200.302 requires that grant subrecipients compare budgets against expenditures for grant awards, which necessitates accurate budgets. The IDE reviews and compares your budget to the CFSGA and IDEA applications during monitoring. (see FA-2 in the ESEA monitoring tool)

Budgets don't help much if they don't accurately demonstrate your spending authority, and spending more than you have in a federal grant has immediate consequences on your local funding.

Planning for future years is impossible without a strong foundation in the current year.

Current Year Budget reconciliation

Budget recon for federal programs isn't the most fun part of the year, but it's an essential part of program planning.

Budget recon for a federal grant boils down to two questions:

1. How much were you allocated this year?
2. How much of last year's allocation was carried over?



Allocations – Where do I look?

Your program funding allocations should be in two places:

1. Your CFSGA/IDEA application for the current school year.
Allocations can be found at the top of each program's budget tab.
2. The GRA.
Reference the Allocations Summary and find the program you're working in.

If the GRA and grant application don't match, reference the grant application and ensure that your application is submitted to be approved. The GRA follows your most recently approved application.

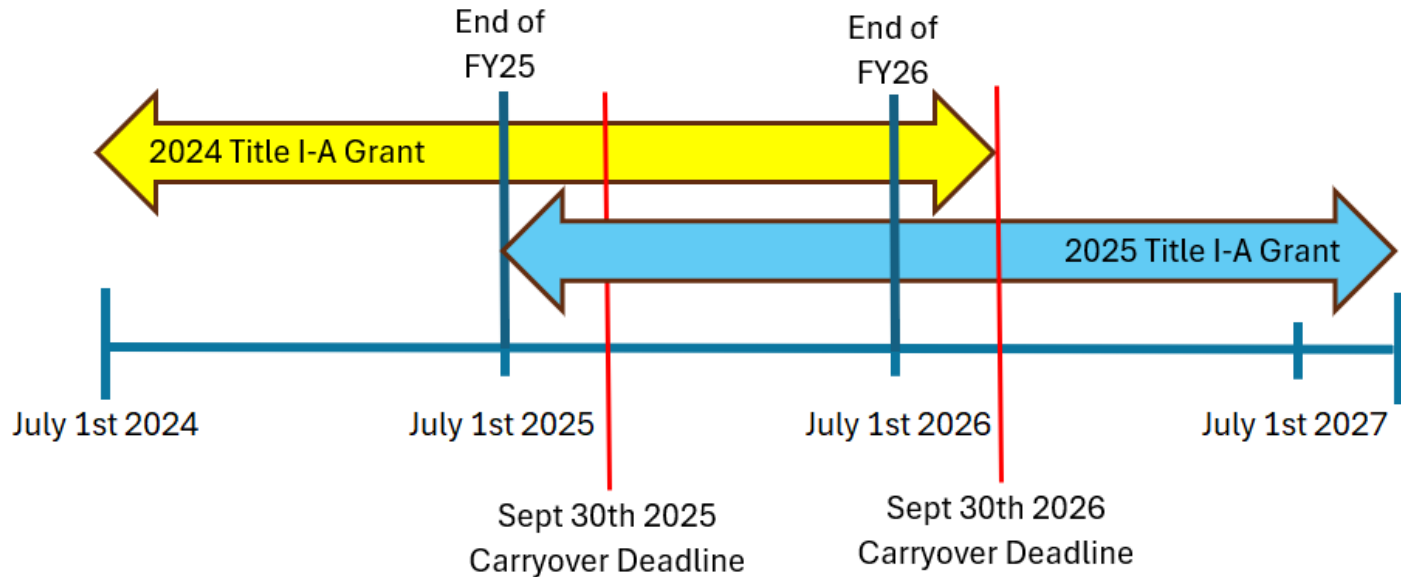
Budget recon –Carryover and Performance Periods

Federal education grants generally have a 27-month performance period, starting on July 1 of each year. Grant recipients and sub-recipients are often limited on how much funding can be left unspent into the final 12 months of the performance period.

This means that most of your year's grant funding can be spent between July 1 and Sept 30 of the year following. Given that most LEAs receive new funding each year, there will be two years of grant funding active at once between July and Sept of each year.

GRA Balance on 6/30 - unreimbursed prior year expenses - Summer accruals = Carryover

Performance Periods visualized



Budget recon – Carryover and Budgets

The timelier you are when making GRA claims, the easier it is to determine your carryover using just the GRA.

Using the Grant Activity Report, identify what your GRA balance was after all summer accruals have been claimed (expenses from June through final accruals).

Some adjustments are required if these are not the same number:

- Your internal budget,
- Your grant application budgets, and
- Your current year grant allocation + GRA balance after all summer claims.

**Am I caught up on
claiming?**

Revenue reconciliation with the GRA

Revenue for federal education grants is on a reimbursement basis, meaning that every expense incurred (up to your spending authority) represents revenue receivable.

At the end of your fiscal year, revenue (including receipted and receivable) must match expenses.

Your mid-year revenue reconciliation can help identify unclaimed expenses you are entitled to. Unclaimed revenue may overinflate the amount of available funding in the GRA and lead to overspending.

Revenue Recon – Identifying and correcting drawdown errors

Year to day Expenditures = Received Revenue + Revenue in transit + expenses since last drawdown claim.

If that equation doesn't hold true, you may have inadvertently left expenses unclaimed.

Identifying unclaimed expense items helps recover missed revenue. Look through your ledger and identify which expenses weren't claimed using the Paid Requests or Grant Activity Reports.

Any overclaimed amounts mid-year may be corrected by pro-rating a subsequent drawdown. This is a significantly easier process when you're not at the end of the year. Tell us what happened in the Notes field!

What's my budget for the upcoming year?

Budget – Encumbrances and Payroll

At the point in the year where you're forecasting carryover:

1. Review your outstanding contracts. Do you expect those vendors to come in under or over budget? Talk to your program staff!
2. What is the remaining cost for your employees through the end of the year? Do you have summer accruals to prepare for? Summer school expenses?
3. For your Title I-A programs, do your schools have a plan for any remaining school allocations, or will those be unspent? (Don't forget Equitable Services!)
4. Do you have any planned supply purchases that won't take place?

Based on that process, reconcile your encumbrances and planned spending in your accounting system where possible.

Budget Determination

With a well reconciled prior year budget and reconciled drawdowns, any unplanned budget amounts on 6/30 will be your next year's carryover.

Carryover and the upcoming year's allocation are the basis for your upcoming budget.

Preliminary applications for IDEA and ESEA funding (in the CFSGA) don't require precise carryover estimates, but Final applications due in November do.



Carryover calculation best practices

There are ways to make your carryover forecasts a little easier when preparing your preliminary grant application for IDEA and ESEA programs.

From July through September, you have the discretion to charge expenses against either the previous year's grant or the upcoming year's grant.

You will also be managing two years of accounting records at once during this time of year. Closing out one year's books at the same time as starting a new year of operations can complicate things, but it can also be an opportunity.



Best Practice

When 6/30 hits, any new spending goes to the new year's grant and new year's books. The only thing that hits the previous year's grants after 6/30 are your payroll accruals and any outstanding AP obligated before 6/30.

For ease of reconciliation, separate drawdowns (from other drawdowns for the same fund) by 15 days to ensure they aren't lumped together in your revenue receipts.

In the notes field, mention which fiscal year the drawdown is for. With limited funding available in the GRA, be certain you have sufficient balance to claim all accruals before claiming any new expenses.

Closing thoughts

Keep an eye on expected carryover balances throughout the year so that there aren't any late surprises.

Develop a drawdown tracking systems help you resolve any drawdown errors after the fact with detail and documentation.

Carryover in your preliminary CFSGA and IDEA application doesn't need to be perfect. Final applications due in November are where your final carryover amount must be perfect, after your audit is finished.



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SPECIAL EDUCATION MANUAL »

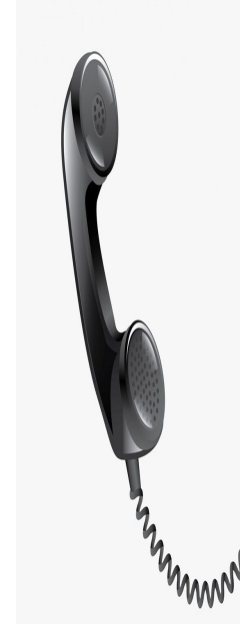
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Thanks!

Please feel free to reach out with any questions!



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

**Thank You and
Stay Super!**



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