

School System and Charter School

Business Manager and Financial Officer

Monthly Call Meeting

February 2024



Zoom Meeting Preparation



- Please make sure your phone or computer is muted to minimize background noise.
 - To do this, hover over the bottom left-hand side of your screen and click "Mute."



- Please make sure you have turned off your camera to save bandwidth and prevent any connectivity issues.
 - To do this, hover over the bottom left-hand side of your screen and click "Stop Video."



• Please submit questions during the presentation in the "Chat" function located on the bottom of your screen.



Agenda

- Welcome
- Required Submissions and Reminders
- Act 370
- State Grants Update
- Federal Grants Update
- MFP Update
- Single Audit Due Date
- 2024-2025 Retirement Contribution Rates
- 2024 Summer Food Service Program
- Call Dates and Slide Deck Links
- Resources



Required Submissions



Upcoming Required Submissions

- Periodic Expenditure Report
- FY 24 Fiscal Year End Deadlines
- Allocation Review



Periodic Expenditure Reports (PERs)

- PERs are currently not being submitted by many school systems on or before deadline.
- Non-submission is a problem because PERs support education requirements for federal grants.
- Tools are being implemented to encourage school systems to comply with the due dates to include but not limited to reminder emails from eGMS.
 - PER Submission Deadlines are:
 - 3/31 due 4/15
 - 6/30 due 7/15
 - 9/30 due 11/15
 - 12/31 due 1/15
- Please arrange your work plans such that compliance with the required deadlines can be improved.

FY 24 Fiscal Year End Deadlines

The deadlines noted below have been established by the Department to ensure all grants funding for FY 2022-23 is utilized. Failure to meet these deadlines risks funding availability for school systems and schools. The Department cannot guarantee the payment of late reimbursement claims and/or late claims might have to wait until the following fiscal year (June 2024) for funds to be available.

We appreciate your cooperation and thank you for helping us be good stewards of these funds.

- June 19 8g claims due in eGMS
- July 5 Carl Perkins and LDH claims for June expenses are due in eGMS
- July 15 All other state and federal awards (excluding 8g, Carl Perkins, and LDH) ending June 30, 2024, are due in eGMS



Allocation Review

A review of the implementation and administration of the following State funded programs will be conducted by the SSFS Office:

- 2023-24 Differentiated Compensation Allocation
- Certificated and Support Worker Stipend Allocation
- 2019-20, 2021-22, and 2022-2023 Certificated and Support Pay Raises

The purpose of the review is to verify compliance with program administration guidance and assess utilization of State funds.

The Review Document will be sent by March 1 to school system business officials for completion and must be completed and returned no later than by **March 15th**.

SSFS will analyze responses and follow-up with any outstanding questions.



Act 370



Act 370 Reporting Information

Effective for FY 2023-2024, the following requirements must be implemented:

General Fund Budget - No later than September 30 of each year, each public school governing authority shall post on its website its most recent budget and general summary in accordance with R.S. 17:88.

Annual Audit Report - Within 30 days of acceptance and approval by LLA, each public school governing authority shall post on its website its most recent annual independent audit.

Act 370 Information





- **Apprenticeship Allocation**
 - In FY 2023-2024, the Legislature appropriated funding for apprenticeships to provide systems with additional support in the costs of providing apprenticeship training to students. The apprenticeship allocations were released to eligible school districts on **January 26.** For more details, refer to the Apprenticeship Guidance document in the **Business Manager** Support Library under State Allocations.
 - These funds should be expended by June 30, 2024.



- Non-public Textbooks and Textbooks Administration
 - Allocations for non-public textbooks and textbooks administration were released through eGMS in October 2023. Districts should collaborate with non-public schools to ensure that textbook purchases and payments have been made for this school year.
 - These funds must be expended by June 30, 2024.



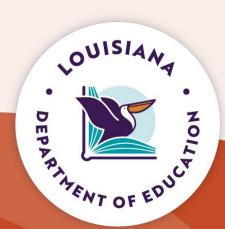
- Automated External Defibrillator (AED) Funding
 - Allocations for AEDs administration were released through eGMS in January 2024. Districts should purchase AEDs from a state contract vendor. For more details, refer to the Apprenticeship Guidance document in the **Business Manager** Support Library under State Allocations.
 - These funds must be expended by June 30, 2024.



- **Agriculture Allocation**
 - > Payments will be released prior to March 1.



Federal Grants



Federal Grants

The rescheduled FSGR monthly call will be conducted on tomorrow, February 22, 2024 at 10am utilizing the information below:

Federal Programs and Grants Management Monthly Call

Webinar Link: https://ldoe.zoom.us/i/95258128918?pwd=c3FQVy92bVAwNnJkVkhJRmJHOXM0Zz09

Passcode: \$Y=64D

Webinar Phone Number: 312-626-6799

Meeting ID#: 952 5812 8918



Maintenance of Effort



Maintenance of Effort

Heads up on MOE availability.

- Tentative launch mid March for FY 2023 IDEA MOE Confirmations
 - Reviewing if actual 2023 general fund expenditures exceeded prior year required level of effort for special education
 - Look out for announcement in newsletter



Fiscal Monitoring



Fiscal Monitoring

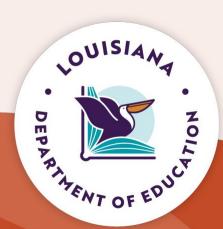
FY 2020-2021

- Auditors wrapping up reviews.
- LEAs should respond promptly to additional documentation requests.
- Reports are being issued.

FY 2021-2022

- Auditors receiving an reviewing documentation.
- LEAs should follow Audit Review Instructional to ensure sufficient documentation is provided for review.
- Policies and Procedures documents should be provided
- Internal Controls Checklist should be completed and submitted for review.

MFP Formula Update



MFP Formula Update

Upcoming in March 2023 Budget Letter:

- Mid-Year Adjustments
- **Prior Year Audit Adjustments**
- Pay Raise Reconciliation
- Career Development Fund Final Allocation
- Charter Per Pupil Final Calculation
- Administration Fees Update
- **HCS Allocation (Informational only)**
- Teacher Mentor Allocation (Information only)



MFP Formula Update

Proposed FY 2024-25 MFP Formula Calendar:

- BESE Meeting for Formula Adoption March 5-6, 2024
- Due to legislature by March 15, 2024

FY 2024-25 MFP Requirements

 School Lunch Match Requirements for FY 2024-25 will be provided on or about March 31, 2024



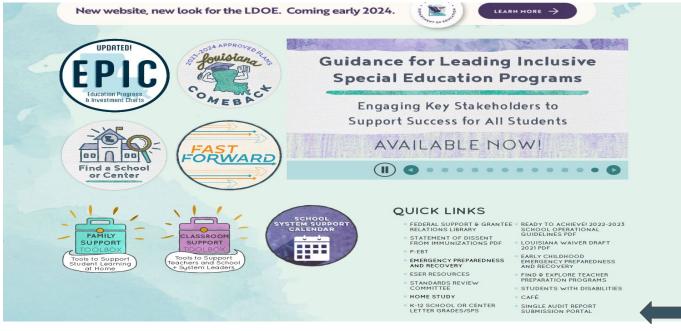
Audit Submission to LDOE



Audit Submission to LDOE

The Single Audit Report Submission Portal is available for business managers and school finance officials to assist with

timely submittals of annual single audits. A Quick Link to the portal is also available at www.louisianabelieves.com.



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2024 - 2025 TRSL Contribution Rates

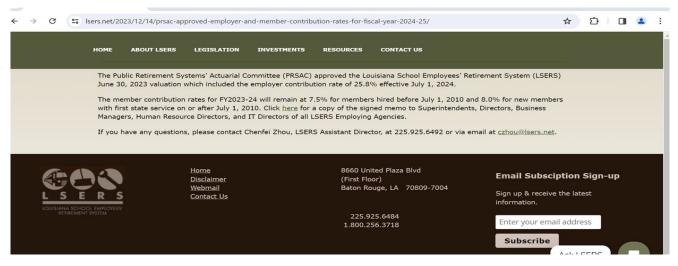


2024 - 2025 TRSL Contribution Rates

Historical TRSL Contribution Rates (FY 2024-25)							
FISCAL YEAR	TRSL SUB-PLAN	EMPLOYEE NORMAL COST	EMPLOYER RATE				
			Normal Cost	Admin Expense Rate	AFC Rate*	Shared UAL	Total Employer Contribution
2024-25	K-12 Regular Plan	8.0%	3.73%	0.38%	1.50%	15.90%	21.51%
	Plan A	9.1%	3.73%	0.38%	1.50%	15.90%	21.51%
	Plan B	5.0%	3.73%	0.38%	1.50%	15.90%	21.51%
	Higher Ed Regular Plan	8.0%	3.10%	0.38%	1.50%	15.90%	20.88%

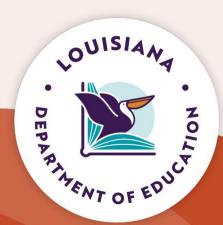
The employer contribution rate will decrease from 24.10% to 21.51%, a difference of 2.59%, for FY 2024 - 2025.

2024 - 2025 LSERS Contribution Rates



The employer contribution rate will decrease from 27.6% to 25.8%, a difference of 1.8% for FY 2024 - 2025.

2024 Summer Food Service Program



2024 Summer Food Service Program

- The Division of Nutrition Support is now accepting pre-applications from organizations to serve sponsors and program sites for the 2024 Summer Food Service Program.
- The Summer Feeding Plan is due by March 15th.
- The online application will be due by May 15th.





Upcoming Webinar

An overview of the Professional Improvement Program (PIP) will be provided on a webinar hosted by our office next week.

Webinar Date and Time: February 27 at 2 p.m.

Webinar Link: https://ldoe.zoom.us/j/91086644019.

Webinar Phone Number: 312-626-6799

Meeting ID#: 910 8664 4019





Reminders

 The March Business Manager Monthly Call will be held on Wednesday, March 27th at 2:00 p.m.

 Reminder with date and link will be posted in LDOE Weekly Newsletter

• The slide decks for the monthly call can be found in the <u>Business Manager Support Library</u> on the website.



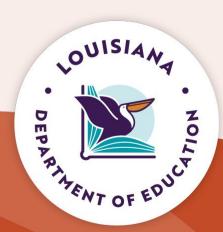
Resources

Resource Index

- **Weekly Newsletters**
- New Business Manager Survey
- edfin FTP Secure Site
- Annual Financial Report (AFR)
- MFP Related Data Collection
- 70% Expenditure Requirement

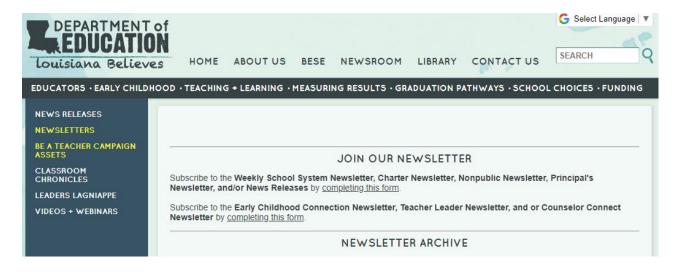


Weekly Newsletters



Weekly Communications - Newsletters

How to receive weekly LDOE Newsletters - Go to https://www.louisianabelieves.com/newsroom/newsletters to sign up for newsletters important for your role and to find archived newsletters.





Sign Up for Weekly Newsletters



Sign up to stay in touch!

* Email Address	
First Name	
Last Name	
¹ Job Title	
District/Parish	
Email Lists	
Charter Newsletter	
News Releases	
Nonpublic Newsletter	
Principals Newsletter	
Weekly System Leaders Newsletter	

This <u>form</u> applies to system, charter and nonpublic newsletters.

Important notices and materials are posted in these weekly newsletters.



Weekly Communications - Newsletters

 Newsletters include information by LDOE Office

 Items will specifically mention the school system staff who would benefit from the information provided

 Entries and reminders draw attention to important timelines

In This Issue

- Important Dates for School Systems
- Operations
- Assessments, Accountability and Analytics
- Career and College Readiness
- School System Financial Services
- Teaching and Learning
 - Diverse Learners
 - Educator Development
 - <u>Literacy</u>
- Reminders

Click School System Financial Services link to go directly to the relevant entries.





Weekly **Communications** - Newsletters

Special section addresses dates, times and links to monthly calls, office hours and webinars

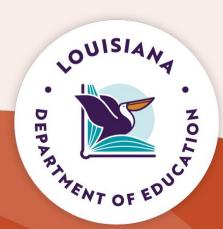
Important Dates for School Systems

Office Hours and Monthly Calls

- Federal Support and Grantee Relations Monthly Call: September 15 at 10 a.m.
- School System Financial Services AFR Office Hours: September 15 at 2 p.m.
- Certification Monthly Call: September 19 at 10:30 a.m.
- School Medicaid Monthly Call: September 20 at 2:30 p.m.
- Assessment and Accountability Office Hours: September 20 at 3:45 p.m.



New Business Manager Survey



Minimum Qualification Requirement for Business Managers

- **Continuing Education:** must acquire either a Certified Louisiana School Business Administrator (CLSBA) or Certified Louisiana Charter School Business Administrator (CLCSBA) certification through the Louisiana Association of School Business Officials (LASBO). An active CPA may substitute for the required certification.
- **Shared Services Provision:** Statute allows school systems to enter into an agreement to share business services, including contracting a business professional that meets the minimum requirements established by BESE.

See page 96 of the LAUGH Guide for additional details or visit: https://www.louisianabelieves.com/resources/library/charter-schools



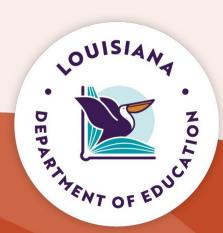
New Business Manager Survey

All new Business Managers or Financial Professionals must submit a New Business Manager survey. Contact schoolfinancehelpdesk@la.gov for assistance.

This information is required for the annual Fiscal Risk Assessment.



edfin FTP Secure Site



Secure Communications - edfin FTP Secure Site

- Certain information to be shared with business managers requires the use of a secure transmission method rather than email
- SSFS uses this secure site to provide school systems information that may contain PII or other private information related to MFP, PIP, AFR and other financial topics
- edfin FTP Secure Site established for this purpose
- This is a different site and should not be confused with other FTP sites. provided by other LDOE offices; for example, Data Coordinators have a specific data FTP site
- Notices will appear in the weekly newsletters when files are placed in edFin



edfin FTP Secure Site

Name	Date modified	Туре	Size
🌁 70% Instructional Requirement	8/24/2022 2:31 PM	File folder	
Annual Financial Report	8/10/2021 2:45 PM	File folder	
Fiscal Risk Assessment	10/21/2021 10;37	File folder	
PIP	8/22/2022 3:05 PM	File folder	
1 001_Acadia Parish_2020 School Finder Finance Data	6/23/2020 9:40 AM	Microsoft Excel W	1,639 KB
1_Acadia Parish_GEER Funds Allocation	7/9/2020 3:21 PM	Microsoft Excel W	29 KB

- Secure information is saved in this "folder" and systems may access the folder with proper security access.
- Business Manager/Financial Officer must contact <u>schoolfinancehelpdesk@la.gov</u> to secure access.

Annual Financial Report (AFR)



Annual Financial Report (AFR) Training

AFR comprehensive presentation is available for reference.

- Presentation includes information on:
 - Louisiana Accounting & Uniform Governmental Handbook (LAUGH) Defined
 - Annual Financial Report (AFR) Defined
 - AFR Uses
 - AFR Financial Data
 - AFR Submission Process
 - AFR Submission Required Data
 - AFR Submission FY 2021-2022 Data Collection
 - Post Submission of AFR
 - **AFR Ratings**



2021-22 Annual Financial Report (AFR)

AFR data collection opened September 1, 2022 and is ongoing

AFR data collection will remain in LEADS for the FALL 2022 collection period

- FY 2021-2022 AFR documents & templates are located on the AFR LEADS Support Page
 - FY 2021-2022 Coding for State & Federal Grant information has been updated

- For questions on fiscal data and auditor review process, contact staudit@la.gov
- For questions on technical support, contact systemsupport@la.gov

Annual Financial Report (AFR) to EdLink

AFR System will transition to EdLink in Fall 2023

System design will remain the same but with improved functionality

 Methods for submission will remain the same for those systems utilizing the text file process

 Systems using Filebuilder will be offered a similar and improved process for submission

Annual Financial Report (AFR) to EdLink

 Development is underway currently for the new EdLink AFR System

 Internal testing has begun to verify build meets requirements of current AFR system

Additional testing will proceed for the next six months

 Tentative release to school systems with training will begin in Spring 2023

MFP





MFP - Related Data Collections

Student and staff data collections are supported through school system Data Coordinators

- Communications surrounding data collections are sent to the Data Coordinators
- Monthly calls are held to disseminate instructions and guidance to Data Coordinators
 - Details on monthly calls, <u>Office Hours and Webinars</u> (<u>louisiana.gov</u>) may be helpful
- Consult with your Data Coordinator on any questions regarding data submissions
 - Data submission benchmark calendar can be viewed on <u>EdLink 360 Support (louisiana.gov)</u> to maintain awareness of timelines

2022-2023 Data Collections

Application systems:

Data is reported during scheduled collection periods with specific open/close dates.

EdLink 360: Data is reported daily (when available) with snapshots taken at specific times during the school year

Collection	2021-22 EOY Dropout Corrections	Fall LEAP 2025 HS Assessments	K3 Assessments	Oct 1 MFP/IDEA	Oct CLASS (Staff and Student)	Spring LEAP 2025 HS Assessments	Feb 1 MFP	STS Mid-Year in (Legacy System)	VAM Roster Submit/Verify Period	Student End-Of- Year	Staff End-Of-Year	STS End-Of-Year in (Legacy System)
Collection End Date (Snapshot or System Close)	12/16/2022	9/30/2022	10/31/2022	11/11/2022	1/13/2023	2/10/2023	2/17/2023	2/17/2023	3/31/2023	7/7/2023	8/11/2023	9/30/2023



MFP - Related Data Collections

Student Data Collection via EdLink 360:

 October 1, 2022 MFP student count data collection drives the October MFP Mid-Year Adjustment to funding which takes effect in March 2023

- Student counts are being submitted through the new EdLink system this year
 - EdLink student data collection is underway and closes November 11, 2022
 - All student data must be submitted by November 11, 2022 to be considered in MFP calculations

 Students must be counted and reported per the official MFP Membership Definition located in the MFP Library

MFP Updates

October 1 MFP

School Year	Snapshot Group	Snapshot End Date
2022-2023	Oct 1 MFP	11/11/2022

This snapshot will capture data for students enrolled on Oct 1, 2021, which is the count date.

Oct 1 MFP Data: CALENDARS, STUDENTS, ENROLLMENTS, HOMELESS, DISCIPLINE - Incidents, DISCIPLINE - Offenses, DISCIPLINE - Actions, DISCIPLINE - Persons, PROGRAM_MEMBERSHIP, ATTENDANCE, STUDENT_MARKS

This data is Critical for IDEA and MFP Funding and ED Calculations.

MFP - Related Data Collections

Staff Data Collection via EdLink 360 (October 1 Class: Student and Staff)

- EdLink staff data collection is underway and closes January 13, 2023
 - NEW: EdLink staff collection now allows object code 130 and object code 150 to be accepted for all function codes

- October 1 staffing data collection drives the following funding allocations:
 - Pay Raises 2019-20, 2021-22, & 2022-23 certificated staff and support workers
 - Projected pay raise cost calculated in July will be reconciled to the October staffing data to create a final allocation in March
 - Pay raise guidance may be viewed in the <u>MFP Library</u>

MFP Updates

October 1 CLASS (Student and Staff)

School Year	Snapshot Group	Snapshot End Date
2022-2023	Oct 1 CLASS	1/13/2023

This snapshot will capture staff, student, and class schedule data for students enrolled on and staff employed on Oct 1, 2021.

It will also capture data for students enrolled in CTE and CDF courses.

This data is used for:

- Calculating Value Added student growth data (VAM)
- Workforce Reporting
- CTE-Career Tech Education and CDF-Career Development Fund counts (funding),
- Class Size reporting (audit data)
- Interest and Opportunities K-8 class schedules
- For calculating the Interests & Opportunities index

MFP - Related Data Collections

- Mentor Teacher Stipends new in 2022-23
 - \$2,000 allocated for mentors who support year-long undergraduate residents and post-baccalaureate candidates
 - School systems report mentor teacher data in EdLink 360 Staffing in October
 - Resident Teacher and Mentor Teacher Compensation Process webinar



70% Expenditure Requirement

- The FY 2020-21 70% Requirement results were reported to BESE at the October 12 meeting.
- Individual school system calculations were released the week of October 3 through the school system specific efin FTP secure sites.
- School systems that do not meet the Requirement will receive communications from the SSFS staff to begin work on an action plan to address challenges in meeting this requirement. Responses will be summarized and reported to BESE later this year.

70% Expenditure Requirement Defined

The 70% expenditure requirement states that city, parish, or local public school systems or other public schools must ensure that:

at a minimum 70% of the city, parish, or local public school system or other public school general fund expenditures are in the areas of instruction and school administration at the school building level.

<u>Detailed 70% Expenditure Requirement presentation</u>

For questions contact <u>LDOEMFPHelpdesk@la.gov</u>

