School System and Charter School

Business Manager and Financial Officer

**Monthly Call Meeting**

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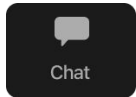
- Please submit questions during the presentation in the "Chat" function located on the bottom of your screen.

If you require an interpreter or have other accessibility needs for future LDOE meetings, please contact LDOEcommunications@la.gov.

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Agenda

- **Required Submissions**

- **Budgeting - Required School Lunch Match**

- **State Grants Update**

- **Federal Grants Update**

- **MFP Update**

- **New Requirements**

- **EdLinks AFR Reporting Update**

- **Call Dates and Slide Deck Links**

- **Resources**

Please contact schoolfinancehelpdesk@la.gov

Required Submissions

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.

Please contact ldoe.federalclaims@la.gov

FY 24 Fiscal Year End Deadlines

The deadlines noted below have been established by the Department to ensure all grants funding for FY 2023-24 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

Please contact ldoe.federalclaims@la.gov

Budgeting
Required School Lunch Match

Required School Lunch Match

- The United States Department of Agriculture (USDA) requires an annual match of state funds for the school lunch program.

- The Louisiana Department of Education is provided a total state match amount by the USDA each year that must be divided into individual school system match amounts.

- A memorandum explaining the requirements and a FY 2024-25 schedule containing the required match amount for each school system is available in the MFP Library under the USDA REQUIRED SCHOOL LUNCH MATCH section.

Please contact ldoemfphelpdesk@la.gov
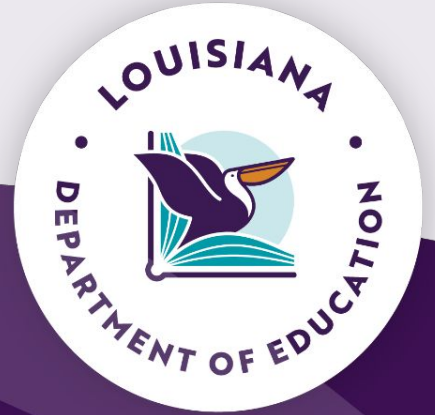
State Grants

State Grants - Reimbursement Requests Deadline

State Grants

❖ High Cost Services

➢ The High Cost Services Allocation provides funding for high needs students with exceptionalities.

➢ **The deadline to submit reimbursement requests for this allocation is July 15, 2024.**

Please contact LDOEmfphelpdesk@la.gov

State Grants

❖ 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.

➢ **The deadline to submit reimbursement requests for this allocation is July 15, 2024.**

Please contact nonpublicfinancehelpdesk@la.gov

State Grants - Required Expenditure Timeline

State Grants

❖ Computer Science Allocation

➢ Provides funding for Grade 6-12 teachers to receive comprehensive training through the Energize Project to prepare for the Computer Science Praxis Exam.

➢ **These dollars should be utilized by June 30, 2024.**

➢ For more details, refer to the Computer Science Allocation guidance document in the [Business Manager Support Library](#) under State Allocations.

Please contact LDOEmfphelpdesk@la.gov

State Grams

❖ High School Science Allocation

➢ These funds have been distributed to schools systems earlier in FY 2023-24.

➢ **These funds should be utilized by June 30, 2024.**

➢ For more information regarding the High School Science Allocation, refer to the guidance document in the [Business Manager Support Library](#) under State Allocations.

Please contact LDOEmfphelpdesk@la.gov

State Grants

❖ 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.

➢ **These funds should be utilized by June 30, 2024.**

➢ For more details, refer to the AED Guidance document in the [Business Manager Support Library](#) under State Allocations.

Please contact schoolfinancehelpdesk@la.gov

State Grants - FY 2024-25

State Grants in FY 2024-25

❖ Highlights of state grants from 2024 Legislative Session:

  ➢ Certificated and Support Staff Stipend Allocation ($2,000/$1,000)

  ➢ Differentiated Compensation Allocation

  ➢ Apprenticeship and Internship Allocation

  ➢ Tutoring Allocation

More information to be released later this summer.

Please contact schoolfinancehelpdesk@la.gov

Federal Grants

2024-25 Super App Allocations

- Formula Allocations (ESSA, IDEA and Carl Perkins) and the 24-25 Competitive allocations are now available in eGMS

- LEAs will need to create Amendment 1 to view funding and begin completing the application.

- Submission Deadline: on or before June 30, 2024 in order to meet substantial approval regulations.

High Cost Services - Round 1

- Amendment 1 for the 2023-24 High Cost Services Round 1 application should have been submitted. If you have not done so, please submit as soon as possible
- Funding for High cost Services Round 1 includes both State and Federal funds.
  - State Funding: availability ends 6/30/2024. All claims must be submitted on or before July 15, 2024.
  - Federal Funding: availability ends 9/30/204. All claims must be submitted on or before November 15, 2024

Amended Liquidation Protocols
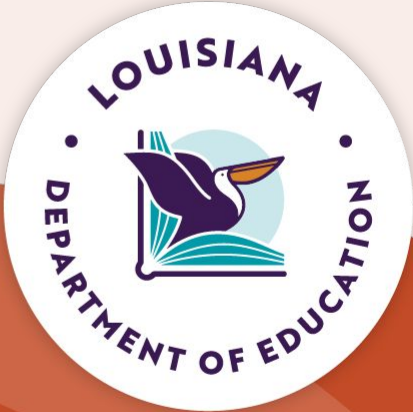
Amended Liquidation Protocols

- In an effort to afford LEAs the fullest range of flexibility in drawing down the ESSER III funding, LDOE is implementing amended liquidation protocols.
  - These amended protocols apply to the ESSER III funding (formula and incentive) only.

- The amended protocols will allow LEAs additional time to liquidate:
  - Goods
  - Services
  - Construction projects

Amended Liquidation Protocols

- **ESSER III Obligation Date: 9/30/2024**
  - Amendment liquidation does not change the obligation date of the funding.
- **Amended Liquidation Date: 12/16/2024**
  - LEAs now have until 12/16/2024 to receive goods and services
    - All reimbursement claims and PERs should be submitted on or before 12/16/2024.

Note: subscription costs - if subscription costs are obligated on or before 9/30/2024, and the invoice is paid on or before 12/16/2024, services may continue through the 2024-25 school year.

MFP Formula Update

2023-24 MFP Update

June Final Payments

- Reconciles state and local transfer payments for the entire year including minor adjustments if needed.
- Payments released on or about June 25th.
- June Budget Letter with final calculations will be posted to the LDOE website on or about June 20th.
- Charter school specific info will be posted to individual school ed_fin FTP sites at same time.

Please contact schoolfinancehelpdesk@la.gov

2024-25 MFP Formula Update

- FY2024-25 MFP Formula submitted by BESE for consideration was NOT adopted by the Legislature.
  - MFP formula will remain the same as was first adopted by Legislature in the 2022 Regular Session of the Legislature (HCR 23).
    - The law provides that if the Legislature takes no action, then the formula reverts to the version in effect in the prior fiscal year.

Please contact schoolfinancehelpdesk@la.gov
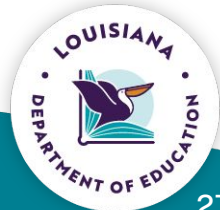
2024-25 MFP Formula Update

Next Steps

- Final July 2024 formula calculations will be released on the LDOE website on or about June 30.
  - LDOE Newsletter will include reminder about the June 30 release with link to MFP Library.
- Business Managers should review the July 2024 files to identify applicable allocation changes.

Please contact schoolfinancehelpdesk@la.gov

2024-25 MFP Formula Update

- Projected formula calculations released in March 2024 are updated for July 2024 with the latest available data to include:
  - Adjustments, if needed, to Level 1 - Students with Disabilities, Gifted and Talented, and Economically Disadvantaged counts
  - Level 4 updates include changes to the following allocations:
    - CDF Initial (75% of prior year)
    - SCA initial (2.1.24 student count)
    - International Associate Teacher Salary (2023-24 teacher counts)
  - Charter Per Pupil calculations were updated to the Initial FY 2024-25 from the Final FY2023-24.

Please contact schoolfinancehelpdesk@la.gov

2024-25 MFP Formula Update

- Documents posted for July 2024 will include:
  - Formula Guidance Memo
  - FY Monthly Payment Schedule
  - Budget Letter (Allocations) Excel and pdf versions
  - Initial Charter Per Pupil (CPP) Amounts
  - Reference Documents:
    - Certificated and Support Staff Pay Raise Guidance document
    - Data Descriptions - MFP Membership Definition and Pay Raise Certificated and Support Staff Positions
    - House Concurrent Resolution (HCR) 21

Please contact schoolfinancehelpdesk@la.gov

New Requirements in 2024-25
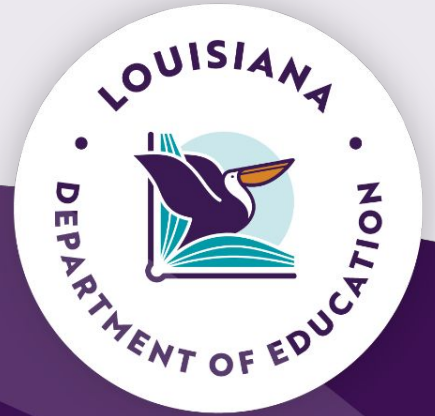
Act 370 Reporting Requirements

NEW Act 370 Reporting Requirements

Effective for FY 2024-25, the following three additional requirements must be implemented:

1. **Semi-Annual Budget Reporting** - For the fiscal year that begins July 1, 2024, each public school governing authority shall post on its website semiannual reports detailing actual revenue, receipts, expenditures and disbursements.

   The report for the period from July 1 through December 31st shall be posted no later than March 31st.

   The report for the period from January 1 through June 30 shall be posted no later than September 30th.

** **Guidelines on reporting methods and formats will be forthcoming**.

Act 370 Information

NEW Act 370 Reporting Requirements

Effective for FY 2024-25, the following requirements must be implemented:

Budget Form A - For the fiscal year that begins July 1, 2024, all traditional school systems **and each Type 2 and Type 5 charter school** will submit Budget Form A to LDOE by September 30th of each year, in addition to the semiannual budget submissions.

ITEM	References		GENERAL FUND BUDGET			
	L.A.U.G.H. Source/Function Code	AFR Keypunch Code	Actual 2022-23	Budgeted 2023-2024	SemiAnnual (Q1 and Q2) 2023-24	SemiAnnual (Q3 and Q4) 2023-24
Revenues						
Revenues from Local Sources	1000	0004000				
Revenues from State Sources (Other than MFP)	3000	0008300				
Revenues from MFP (Exclude School Lunch)	3000	0004300				
Revenues from MFP (School Lunch Fund)	3000	0004450				
Revenues from Federal Sources	4000	0014900				
Total Revenues		0015000	$0	$0		
Other Sources of Funds	5000	0051000				
TOTAL REVENUES AND OTHER SOURCES OF FUNDS		none	$0	$0		
Expenditures						
Instruction:						
Regular Programs - Elementary/Secondary	1100	0015900				
Special Education Programs	1200	0016800				
Career and Technical Educational Programs	1300	0017330				
Other Instructional Programs - Elementary/Secondary	1400	0020850				
Special Programs	1500	0022600				
Adult/Continuing Education Programs	1600	0023050				
Total Instruction		0024190	$0			

Act 370 Information

NEW Act 370 Reporting Requirements

2. **Semi-Annual Contract Reporting** - For the fiscal year that begins July 1, 2024, each public school school governing authority shall post on its website semiannual reports concerning the governing authority's contracts.

The report for the period from July 1st through December 31st shall be posted no later than March 31st.

The report for the period from January 1st through June 30th shall be posted no later than September 30th

** **Guidelines on reporting methods and formats will be forthcoming**.

Act 370 Information

Current Act 370 Reporting Requirements

The following requirements, effective in FY 2023-2024, will continue:

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

ACT 311- Compensation for Teachers and Other School Employees
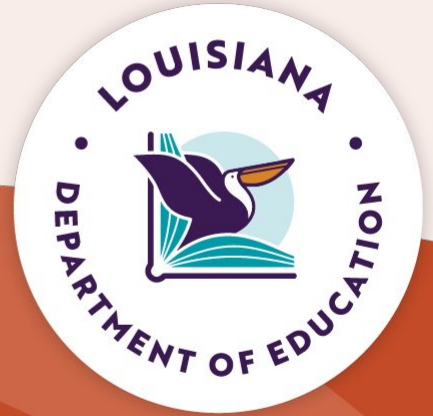
NEW - Act 311 Requirements

- Requires that salary schedules are established and published no later than June 30th of each year.
  - Salary schedules shall be considered for specifically identified and prescribed duties in an employee's job description.
- Additional compensation shall be provided to employees for overtime work and work beyond prescribed duties beyond certain circumstances.
- School systems' legal counsel should be consulted for guidance.
- Act 311 of 2024 Regular Legislative Session

EDLINK AFR REPORTING UPDATE

EdLink Update for Annual Financial Report (AFR)

- School systems will upload to the LEADS Portal for FY2023-2024 AFR Reporting cycle.

- AFR EdLink will go live for all school systems to report for FY2024-2025 AFR Reporting cycle.

- Release to all school systems with training will begin in Spring 2025.

Federal Maintenance of Effort
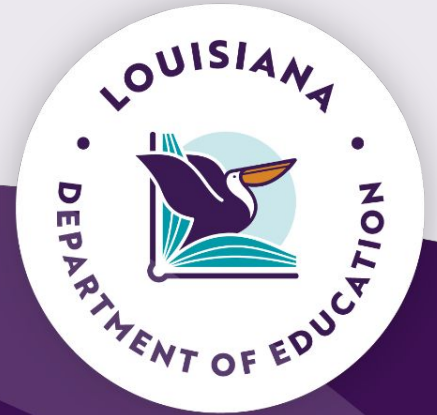
Maintenance of Effort (MOE)

- **MOE is an annual test that determines compliance with and eligibility for federal grant funds.**
- **IDEA Compliance**: shows that actual data has met the MOE requirement; if failed, repayment is due from general funds in the amount in which MOE was not met.
- **IDEA Verification**: determines that the LEA is eligible to received FY 2024-2025 IDEA Part B grant funds
- **ESSA Verification**: determines that the LEA is eligible to received the full allocation of ESSA grant funds (i.e. Title I, Title IIA, etc.); failure reduces the allocation by the same percentage MOE was failed.

Maintenance of Effort (MOE)

All MOE applications will be available for submission starting July 1, 2024.

Best Practices in completing submissions

1. Complete the FY 2023 IDEA MOE Confirmation first; must be completed and marked final prior to submitting the FY 2025 IDEA MOE Verification.

2. Complete the FY 2025 ESSA MOE Verification

3. Complete the FY 2025 IDEA MOE Verification

Maintenance of Effort (MOE)

- The [Maintenance of Effort Quick Guide for egms users in 2024](#)
- is available to assist with those new to the MOE submission process. Step by step instructions to access each application for this year.
- A [Local Funds Calculator](#) is available to assist in completing the Local Only Funds section of the IDEA MOEs. *NOTE: It includes a tab for the Confirmation and the Verification*
- Description of [Allowable Exceptions and Samples](#) for IDEA

For questions regarding the MOE review process, contact fedaudit@la.gov

For technical inquiries or support with eGMS, contact jason.berard@la.gov

Reminders

- The July Business Manager Monthly Call will be held on July 17, 2024.

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

- The slide decks for the monthly call can be found in the [Business Manager Support Library](#) on the website.

Please contact schoolfinancehelpdesk@la.gov

Resources

Resource Index

- **Weekly Newsletters**

- **New Business Manager Survey**

- **edfin FTP Secure Site**

- **Annual Financial Report (AFR)**

- **MFP - Related Data Collection**

- **70% Expenditure Requirement**

Please contact schoolfinanceheldpesk@la.gov
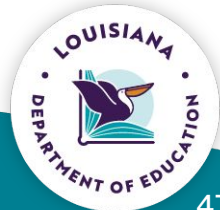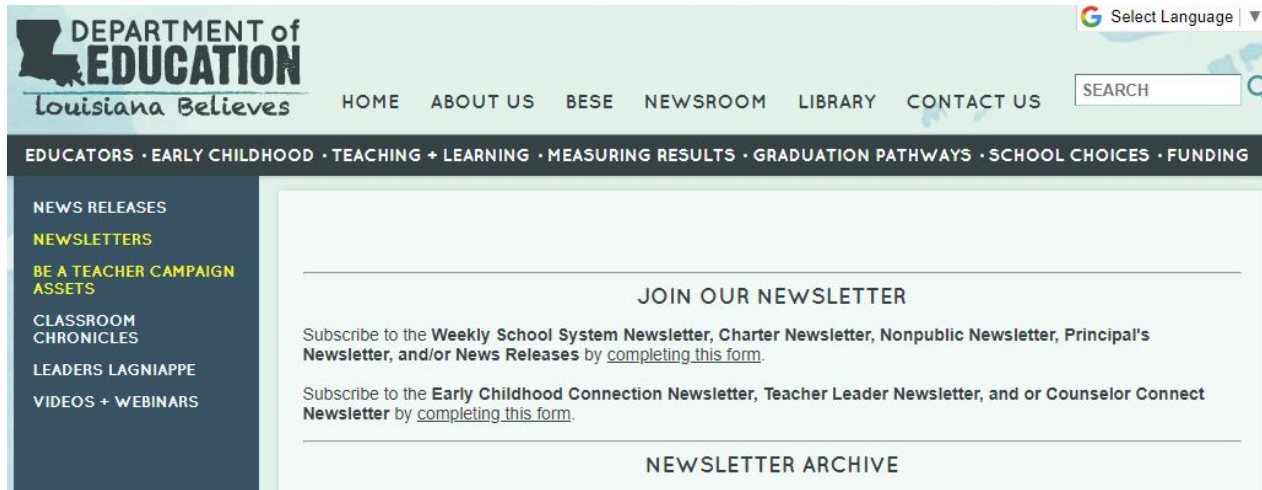
Weekly Newsletters

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.

Please contact schoolfinanceheldpesk@la.gov

Sign Up for Weekly Newsletters

This [form](#) applies to system, charter and nonpublic newsletters.

Important notices and materials are posted in these weekly newsletters.
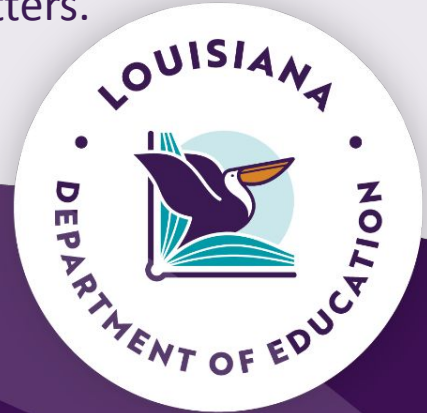
Weekly Communications - Newsletters

- 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
  - Literacy
- Reminders

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

Please contact schoolfinanceheldpesk@la.gov

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.

Please contact schoolfinancehelpdesk@la.gov
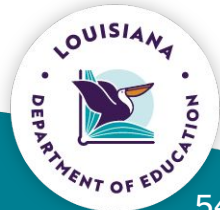
New Business Manager Survey

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

Please contact schoolfinanceheldpesk@la.gov

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

Please contact schoolfinanceheldpesk@la.gov
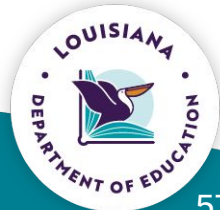
edfin FTP Secure Site

Name	Date modified	Type	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	
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 schoolfinancehelpdesk@la.gov to secure access.

Please contact schoolfinanceheldpesk@la.gov
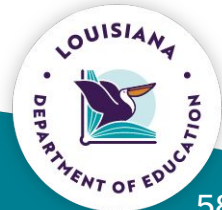
Annual Financial Report (AFR)
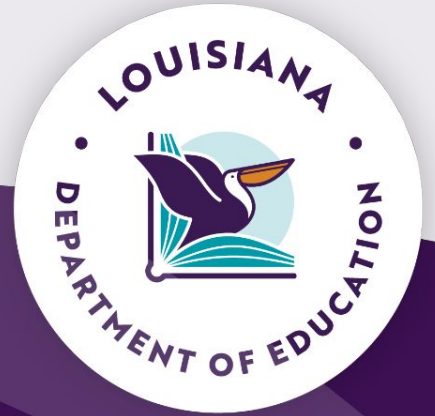
Annual Financial Report (AFR) Training

- [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

Please contact schoolfinanceheldpesk@la.gov

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

Please contact schoolfinanceheldpesk@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

Please contact schoolfinanceheldpesk@la.gov

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, Office Hours and Webinars (louisiana.gov) may be helpful
  - Consult with your Data Coordinator on any questions regarding data submissions
    - Data submission benchmark calendar can be viewed on EdLink 360 Support (louisiana.gov) to maintain awareness of timelines

Please contact schoolfinancehelpdesk@la.gov

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 MFP Library

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.
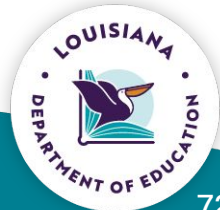
70% Expenditure Requirement Defined

- 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**.

  Detailed 70% Expenditure Requirement presentation

- For questions contact LDOEMFPHelpdesk@la.gov