

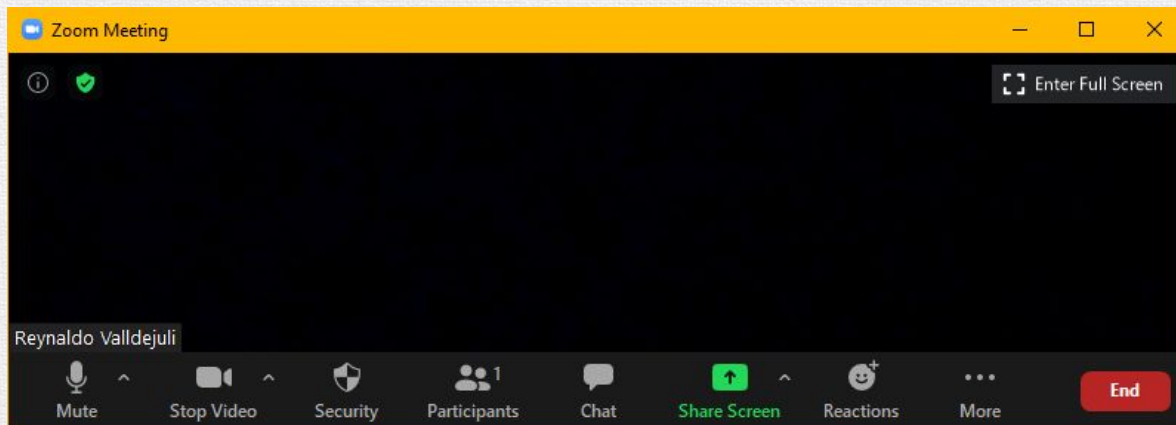
LOUISIANA DEPARTMENT OF EDUCATION



**School System and Charter School
Business Manager and Financial Officer
Monthly Call
August 2022**

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.

Agenda

- Welcome and Overview
- Upcoming Required Submissions
- State Grants Update
- Federal Grants Update
- MFP Update
- Reminders



Welcome and Overview

- Business Managers and Fiscal Officers are invited to a monthly call and special office hour sessions throughout the 2022-23 fiscal year
- Calls will focus on providing guidance on tasks required of school systems
- Details in each monthly call will focus on those tasks to be completed in the next 90 days

Upcoming Required Submissions



Upcoming Required Submissions

- Annual Financial Report (AFR)
- Charter School Annual Budgets
- School System General Fund Budgets
- New Business Manager Survey
- Maintenance of Effort
- Federal Fiscal Monitoring

Annual Financial Report (AFR)



2021-22 Annual Financial Report (AFR)

- AFR data collection opens September 1, 2022
- AFR data collection will remain in LEADS for the FALL 2022 collection period
- [FY 2021-2022 AFR documents](#) & templates were released via the AFR LEADS Support Page on August 29, 2022.
- For questions on fiscal data and auditor review process, contact staudit@la.gov
- For questions on technical support, contact systemsupport@la.gov

AFR Office Hours

- Weekly AFR Office hours will be offered in September to answer questions and support the submission of the 2021-22 data.
 - Staff will be available to answer AFR and technical submission related questions.
- Weekly AFR Office Hours will be held each Thursday from 2:00-3:00 p.m.
 - [September 8](#)
 - [September 15](#)
 - [September 22](#)
 - [September 29](#)



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

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

Charter School Annual Budgets



Annual Budgets

The FY2022-23 Annual Charter School Operating Budgets were due Monday, August 1, 2022.

- If the Annual Operating Budget submitted by August 1st was **not adopted** in accordance with the Louisiana Local Government Budget Act, **submittal of the budget adopted in accordance with the Budget Act is required no later than September 30th.**
- A signed and dated [Statement of Affirmation](#) must be submitted with the annual budget workbook.
- Each school must submit an [Annual Operating Budget Form](#) via email to CharterFinanceHelpdesk@la.gov .

Contact Information

For questions contact charterfinancehelpdesk@la.gov

Resources

- Information and resources are available in the [FY2022-23 Annual Operating Budget Memo](#)
- [Steps for Budget Adoption](#)
- [Local Government Budget Act FAQ 10-19 Update](#)
- [Best Practices and Resources](#)

School System General Fund Budgets



General Fund Budget

- **September 15** - deadline for each city and parish school board to adopt a budget for the General Fund and each Special Revenue fund for the fiscal year.
 - The school board proposed budget shall be completed and submitted to the school board members and made available for public inspection no later than **15 days** prior to the date for budget adoption.
 - Plan the budget adoption process so there is ample time to provide for the period of public inspection plus adoption proceedings prior to September 15.
- **September 30** - deadline to submit the officially adopted budget and statute-required documents to LDOE

The documents must be emailed to schoolfinancehelpdesk@la.gov

General Fund Budget Requirements

Required documents to be submitted to the LDOE include:

- [General Fund Budget Form A](#) (Excel format)
 - Enter the school system name in cell D4.
 - Properly recognize the School Lunch Fund in cell J16.
- **School System Adopted Budget**
 - General Fund Summary
 - General Fund and Special Revenue Statements with estimated fund balances at the beginning and end of the fiscal year
- [Signature Sheet](#) (PDF) Signed and dated

ANNUAL GENERAL FUND BUDGET - Form A
FISCAL YEAR 2021-2022

School District: Enter >>>	References		GENERAL FUND BUDGET		SPECIAL REVENUE FUNDS	
	L.A.U.G.H. Source/Function Code	AFR Keypunch Code	Actual 2020-2021	Budgeted 2021-2022	Includes Special Fund Federal, Federal ESSA and Other Special Funds	
					Actual 2020-2021	Budgeted 2021-2022
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	\$0	\$0
Other Sources of Funds	5000	0051000				
TOTAL REVENUES AND OTHER SOURCES OF FUNDS		none	\$0	\$0	\$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	\$0	\$0	\$0
Support Services Programs:						
Pupil Support Services	2100	0028400				
Instructional Staff Services	2200	0036800				
General Administration	2300	0038400				
School Administration	2400	0039500				
Business Services	2500	0041600				
Operation & Maintenance of Plant Services	2600	0043100				
Student Transportation Services	2700	0044900				
Central Services	2800	0047000				
Total Support Services		0047900	\$0	\$0	\$0	\$0

Submission Date

- The required documents must be submitted to LDOE *no later than close of business on **Friday, September 30, 2022.***
 - The September 30 deadline is required by statute and thus the department has no ability to extend the submission deadline.
 - Timely submittal of all of the packet places a school system in compliance with the requirements of R.S. 17:88 *and* earns the school system a good rating in the annual Financial Risk Assessment process for meeting a good business practice standard.

Contact Information

For questions contact schoolfinancehelpdesk@la.gov

Resources

- [FY2022-2023 Adopted Annual Budget Memo](#)
- [FY2022 Adopted Budget Submission Instructions](#)
- [Steps for Budget Adoption](#)
- [Local Government Budget Act FAQ 10-19 Update](#)
- [Best Practices and Resources](#)

New Business Manager Survey



New Business Manager Survey

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



Maintenance of Effort (MOE)



Maintenance of Effort (MOE)

Meeting yearly Maintenance of Effort (MOE) requirements are part of the business process to confirm compliance and determine eligibility of federal grant funds for ESSA and IDEA grants. The USDOE requires an annual review that determines if each School System LEA:

- 1) has not decreased spending of general fund dollars, and
 - 2) is budgeting expenditures to meet the MOE standards.
- Announcements of MOE availability in eGMS are yearly through the department's newsletters. (May 2022)
 - All MOEs are due for submission by June 30th of each year to determine eligibility and compliance by July 31st.
 - All outstanding MOE applications currently past due, should be submitted as soon as possible. Individual reminders have be sent out to Business Managers

Maintenance of Effort (MOE)

There are three MOE applications available for submission in eGMS for 2022:

- **2021 IDEA MOE Confirmation (Compliance)** - actual expenditure data comparison from AFR
- **2023 ESSA MOE Verification** - actual expenditure data comparison from AFR
- **2023 IDEA MOE Verification (Eligibility)** - general fund budgeted expenditures comparison to actual expenditures

Tools are available to assist in access each application and for calculating local only fund amounts for IDEA.

Maintenance of Effort (MOE)

MOE TOOLS

- The [MOE Quick Reference Guide](#) 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 Only 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*
- This presentation is an overview of all [Federal Fiscal Requirements](#)

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

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

Federal Fiscal Monitoring



Federal Fiscal Monitoring

Current Fiscal Monitoring Cycle - FY 2020-2021 Federal Grant Expenditures

Fiscal Monitoring (FM) Process

1. Audit staff contacts Business Manager for audit Engagements (May - October)
2. School System notified by eGMS email for documentation requests
3. School System uploads documents to eGMS for auditor review
4. Correspond on audit outcomes; may request additional documentation
5. Report Issued and is accessible through eGMS

FM Questions can be submitted through eGMS or to Fedaudit@la.gov

State Grants Update



State Grants

State grant applications to be released this Fall:

Education Excellence Fund (EEF)

- Applications will be released through eGMS and are to be submitted through the same system
- Be aware of stringent timelines for submission
- Further information can be referenced on the eGMS home page
- Questions can be sent to FSGR helpdesk at ldoe.grantshelpdesk@la.gov

State Grants

Nonpublic Textbooks and Textbooks Administration

- Allocation amounts to be released through eGMS in October
- Pay only system, no application needed
- Begin meeting with nonpublic schools to assess their needs soon after receipt of allocations
- Reimbursement may be requested upon procurement of textbooks for nonpublic schools
- For questions contact nonpublicfinancehelpdesk@la.gov

State Grants

Cameras in Special Education Classrooms

- \$8 million allocation approved at August BESE with more information released soon
- Funding is for the purchase and installation of cameras in self-contained classrooms
- Allocation basis tied to the estimated number of self-contained classrooms in each school system
- Each school system that had enrolled students with exceptionalities in self-contained classrooms will receive an allocation of \$3,808 per estimated number of these classrooms
- Allocations will be sent directly to school systems and will not be on a reimbursement basis.
- For further information, contact specialeducation@la.gov

State Grants

Professional Improvement Program (PIP)

The following FY21-22 reports have been placed in the edFin FTP secure site:

- FY21-22 Participant Roster
- FY21-22 Rollover Report
- FY21-22 Record of Payments Report

The following FY22-23 resources have been placed in the edFin FTP secure site:

- PIP Guidelines for LEAs FY22-23
- Employee PIP Update Form FY22-23
- PIP Activity, transaction & Invoice Update form FY22-23

For questions contact PIPFinanceHelpdesk@la.gov

Federal Grants Update



Federal Grants

Federal Support and Grantee Relations (FSGR) [July 2022 Monthly Call](#) contains items of interest to business officials such as:

- Louisiana Comeback 2.0 - Academic Recovery and Acceleration Plan Guidance
- HCS Rnd 2
- EL Identification and Support
- Equitable Services
- Title I Part C
- Statewide Monitoring
- Grants Management Updates/Reminders
- Act 420

MFP Update



MFP - New in 2022-23

Level 4 includes:

- \$1,500 Certificated Pay Raise/\$750 Support Personnel Pay Raise
 - Projected allocations for pay raise included starting with July 2022 payments
 - Guidance may be reviewed in the [MFP Library](#)
- Mentor Teacher Stipends
 - \$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

MFP Updates

- Supplemental Course Allocation (SCA) - increased to \$70/pupil in grades 9 - 12
 - SCA was allocated in July 2022 Budget Letter
- Career Development Fund (CDF) - allowable expenditures expanded to include course tuition, no funding change
- [JumpStart Funding Guidance](#) may be helpful in braiding SCA and CDF funds to support career activities for students.

Reminders

- Monthly Business Manager and Financial Officer Call Schedule
 - September Business Manager Monthly call is Wednesday, September 21 at 2:00 p.m.
- Reminder with date and link will be posted in LDOE Weekly Newsletter

