



# FINANCIAL AND ADMINISTRATIVE SERVICES

October 2013

Missouri Department of Elementary  
and Secondary Education

# Topics

## **NCLB and Special Education**

- ❑ Communication from DESE
- ❑ Calendar and Due Dates
- ❑ Funding
- ❑ Period of Availability of Funds
- ❑ Requesting Funds
- ❑ Fiscal Monitoring
- ❑ Program Resources

## **School Food Services**

# Communication from DESE

- ❑ Administrative Memos

<http://dese.mo.gov/am/fas/index.html>

- ❑ NCLB – Federal Program Listserv

<http://dese.mo.gov/divimprove/fedprog/FedProListservArchives.htm>

- ❑ IDEA – Special Education ListServ (SELS)

[http://dese.mo.gov/se/Listserv\\_Archives.html#ListServ](http://dese.mo.gov/se/Listserv_Archives.html#ListServ)

# FY14 Due Dates

Title	Services Year	Due Date
FY14 Part B Budget Application	2013-14	July 1, 2013
FY13 ECSE Expenditure Report	2012-13	Sept. 17, 2013
FY13 Part B FER	2012-13	Sept. 30, 2013
Public Placement Fund Application	2012-13	Oct. 31, 2013
High Need Fund Application	2012-13	Nov. 30, 2013
Readers for the Blind Application	2013-14	Nov. 30, 2013
Request to Release Prop Share Carryover Funds	2013-14	March 1, 2014
FY14 Part B Budget Application Amendments	2013-14	April 30, 2014

# FY14 NCLB Finance Due Dates

Title	Services Year	Due Date
FY14 NCLB Budget Applications	2013-14	July 1, 2013
FY13 Final Expenditure Reports (FERs)	2012-13	Sept. 30, 2013
Last day to Obligate Title I.A Excess Carryover	2013-14	Sept. 30, 2013
Comparability of Services (LEAs with overlapping grade spans) MOSIS Oct cycle	2013-14	Sept. 30, 2012
Maintenance of Effort calculated by DESE	2013-14	Jan. 31, 2014
FY14 Budget Application Amendments	2013-14	April 30, 2014
Payment Requests	2013-14	1 <sup>st</sup> day of month



# Funding



# NCLB Allocations

- ❑ USED uses census poverty information to calculate several NCLB grants – Title I.A and Title II.A
- ❑ Census data by LEA is available on the web
- ❑ Preliminary allocations are available by mid April
- ❑ Final allocations are available by the end of June

# Federal Part B IDEA Funds



IDEA Part B Entitlement funds (Section 611) are Federal funds your LEA receives to help support your special education program and implement IDEA.

2013-14 \$169 million Part B

# Federal IDEA Part B Funds Formula

Three separate components in formula:

1. **Base Amount;**
2. **Population Count (includes ALL students)**
  - September Enrollment
  - Home School
  - Non-Public
  - Neglected/Delinquent
3. **Poverty Count (includes ALL students)**
  - Free/Reduced Lunch Count

A horizontal decorative bar at the top of the slide, consisting of a green rectangular section on the left and a larger blue rectangular section on the right.

# Period of Availability of Funds

# Grant Cycle / Obligation Period / FER Reporting Period

Grant Cycle	Obligation Period	FER Reporting Period
<p>July 1, 2013 (Budget Application due date) to June 30, 2014</p>	<p>Date of Substantially Approved Application to June 30, 2014</p>	<p>Date of Substantially Approved Application to September 30, 2014 (FER due date)</p>
<p>Period during which funds may be obligated and expended.</p> <p>*New money can't be used for an old obligation/expenditure.</p>	<p>Funds shall not be obligated until the date the Budget Application has been substantially approved (the date the Application is submitted or July 1, whichever is later). <u>Obligations must be made prior to expenditures.</u></p>	<p>For any obligations made from substantial approval date of the Budget Application to June 30<sup>th</sup> of that fiscal year (during the <u>obligation period</u>), LEAs can expend funds to September 30<sup>th</sup>.</p>

# When is an Obligation Made?

<b>IF THE OBLIGATION IS FOR--</b>	<b>THEN THE OBLIGATION IS MADE--</b>
<b>Acquisition of real or personal property</b>	<b>On the date the school district makes a binding written commitment to acquire the property</b>
<b>Rental of real or personal property</b>	<b>When the school district uses the property</b>
<b>Personal services by an employee of the school district</b>	<b>When the services are performed</b>
<b>Personal services by a contractor who is not an employee of the school district</b>	<b>On the date the school district makes a binding written commitment to obtain the services</b>
<b>Performance of work other than personal services</b>	<b>On the date the school district makes a binding written commitment to obtain the work</b>
<b>Public utility services</b>	<b>When the school district receives the services</b>
<b>Travel</b>	<b>When the travel is taken</b>

EDGAR §76.707



# Requesting Funds

# Payment Requests

## Payment Request Due Date

- Payment requests must be submitted by **11:59 P.M. on the first day of the month** or there is no guarantee the payment will be processed that month.
- If the first day of the month falls on a weekend or a holiday, payment requests must still be submitted by the first of the month.
- LEAs should plan accordingly to submit payment requests early if necessary.

### Payment Grid - TITLE II.A

This Payment Request must be submitted by October 1st, 2013 to receive a October 2013 payment.  
 Payment Request Amounts will be automatically calculated based on actual cumulative expenditure data. The formula used to calculate the payment request amount is:

#### Actual Cumulative Program Year Expenditure to Date - Amount Paid to Date

Expenditure cells will be grayed out where \$0.00 has been budgeted.

**Total Funds Available** \$ 172,746.88  
**Amount Budgeted** (INITIAL) \$ 122817.23  
**Amount Paid To Date** \$ 0.00  
**Balance Available** \$ 122,817.23  
**Monthly Payment Amount:** \$ 24,608.40  
**Administration Costs Rate:** 100.00 % **Restricted Costs Rate:** 0.57 %

[View Transferability Chart](#)

<a href="#">Accounting Manual</a>	<b>6100</b> Certificated Salaries	<b>6150</b> Noncertificated Salaries	<b>6200</b> Employee Benefits	<b>6300</b> Purchased Services	<b>6400</b> Materials & Supplies	<b>6500</b> Capital Outlay	<b>6600</b> Other	<b>Total</b>
<b>1100</b> Regular Instruction	103000.00 19619.38	0.00 0.00	18000.00 4989.02	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	121000.00 24608.40
<b>2200</b> Professional Development	0.00 0.00	0.00 0.00	0.00 0.00	1543.23 0.00	274.00 0.00	0.00 0.00	0.00 0.00	1817.23 0.00
<b>2600</b> Planning and Evaluation	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00
<b>3711</b> Non-Public Services	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00
<b>Program Costs Subtotal</b>	19619.38	0.00	4989.02	0.00	0.00	0.00	0.00	24608.40

# Cash Management Improvement Act

- The Cash Management Improvement Act (CMIA) requires that funds be spent within three business days of receipt of funds.
- Payment requests may only include amounts **already expended** and/or amounts that **will be expended within three business days of receipt of funds**.
- Violating CMIA requires interest to be calculated and funds returned.
- SEA must monitor LEA to ensure timely payments

# Final Expenditure Report (FER)

- FER in ePeGS displays the approved budget.
  - Budget amendments are due April 30.
- Expenditures are reported by both object and function code.
- Expenditures in approved object codes may not exceed 10% of the total amount budgeted within the approved program.
- Expenditures outside approved budget will not be allowed.
- Must follow GL and accurately reflect how funds were expended.

# Fiscal Monitoring

Tiered Monitoring Process and Cohort Listing

<http://dese.mo.gov/ls/index.html>

# Tiered Monitoring Cycle

Type	2013-2014	2014-2015	2015-2016
On-Site Visit	Cohort 2	Cohort 3	Cohort 1
Desk Monitoring/ Self Assessment	Cohort 3	Cohort 1	Cohort 2
Desk Audit	All Cohorts	All Cohorts	All Cohorts

# On-Site Visit Risk Factors

- ❑ Late Budget Applications
- ❑ Placed on Cash Management Plan (must submit documentation with payment request)
- ❑ Allocation Amounts
- ❑ Carryover Amounts
- ❑ Late FERs
- ❑ A133 Audit Findings
- ❑ Financial distress

# Tiered Monitoring System Training

## Tiered Monitoring System Introduction and Overview

Recorded webinar is posted at:

<http://dese.mo.gov/webinar/RecordedWebinars-Sept2013.htm>

# Fiscal Guidance for Federal Grants



The purpose of this document is to provide a reference to the fiscal requirements and procedures necessary for responsible financial management of federal grant programs. The intent is to provide a general overview of federal requirements and assist subgrantees/recipients in the proper fiscal accountability for federal funds as prescribed by law.

<http://www.dese.mo.gov/fas/GeneralFederalGuidance.html>

# Resources

- ❑ General Federal Guidance

- EDGAR – Education Department General Administrative
- OMB Circulars

<http://dese.mo.gov/fas/GeneralFederalGuidance.html>

- ❑ DESE Accounting Manual (School Finance)

[http://dese.mo.gov/divadm/finance/acct\\_manual/](http://dese.mo.gov/divadm/finance/acct_manual/)

- ❑ Individuals with Disabilities Education Act (IDEA) Regulations

<http://www2.ed.gov/legislation/FedRegister/finrule/2006-3/081406a.pdf>

- ❑ MO State Plan for Special Education

<http://dese.mo.gov/se/stateplan/index.html>

- ❑ NCLB Consolidated Federal Programs Administrative Manual

- ❑ <http://dese.mo.gov/divimprove/fedprog/documents/qs-fc-admin-manual-June-2012.pdf>



# SCHOOL FOOD SERVICES

October 2013

Missouri Department of Elementary  
and Secondary Education

# School Nutrition Programs

- National School Lunch Program (NSLP)
  - After School Snack Program
  - Seamless Summer Feeding Option
- School Breakfast Program (SBP)
- Special Milk Program
- Donated Foods Program
- Fresh Fruit and Vegetable Program (FFVP)



# Local Education Agencies (LEAs)



~790 LEAs in NSLP

- Public
- Non-public
- Residential Child Care Institutions

# New Meal Pattern

- Food-Based Menu Planning
  - NSLP
    - SY 2012-2013
  - SBP
    - SY 2013-2014

# Performance Based Reimbursement Rate Increase

- Certify schools that are in compliance with new meal pattern regulations and eligible for an additional 6 cents for lunch meals
- No option to opt out

# Certification Process

- LEA submits certification documentation via the Web Application System
  - Must annually submit Attestation Statement
  
- Ongoing compliance is monitored during on-site Administrative Review
  - SY 2013-2014 is first year of three year cycle

# Free and Reduced Price Process

- Free and Reduced Price Application and Direct Certification booklet (under Publications on website)
  - Public Release
  - Letter to Parents and Free and Reduced Price School Meals Family Application
  
- Carryover of previous year's eligibility for first 30 operating days or until new documentation is received

# Mo Healthnet Forms

- Provide Request For Information form regarding health insurance with Free and Reduced Price Application to families
  - If returned with a “NO” checked; a MO HealthNet for Kids application must be provided
- Mo HealthNet for Kids Data Collection form due November 30

# Direct Certification

- New Process - MOSIS
  - Monthly updates from Department of Social Services
  - Upload student enrollment information
  - Retrieve report listing eligibility
    - Y or N – SNAP ( Food Stamps)
    - Y or N – TANF (Temporary Assistance)
  - Mandatory - 3 times per year (July, October and January) , but encourage monthly

# Verification

- Select sample from applications counted on October 1
- Process must be completed by November 15<sup>th</sup>
- Verification Report due via web by December 15<sup>th</sup> (new report for SY 2013-14)
  - First year to report students directly certified due to Food Stamp eligibility separately

# Web Application System

- Financial and Administrative Services
  - School Food Services – Direct Certification
  - School Food Services
    - School Nutrition Programs
      - Application
        - Packet (LEA Application and Meal Pattern Compliance)
        - Verification (due December 15)
        - Food Safety Inspection Report (due Sept 15)
        - Financial Report (due November 1 for previous year)
      - Claims
        - Claim Entry
        - Claim Entry – Seamless Summer
        - FFVP Claim Entry

# Monthly Claims for Reimbursement

- Due the 15<sup>th</sup> of each month for the meals served the previous month
- Payment received around the 20<sup>th</sup> of each month for meals claimed two months prior
  - Ex. Meals claimed for December - payment is received in February

# Paid Lunch Equity (PLE)

- To ensure that sufficient funds are provided to the food service account for paid lunches
- PLE is an annual calculation
- Compare the average price for paid lunches to the difference between the per meal Federal reimbursement for free and paid
- If charged less than \$2.59 for paid in SY 2012-13 must increase paid lunch price or provide non-federal funds for SY 2013-14. ( If charge less than \$2.65 in SY 2013-14.....)

# PLE

- Complete the Paid Lunch Equity Tool and keep a copy
- Tool will credit any amount LEA increased price above the required level; and will also address any shortfall in meeting the requirement and make the appropriate adjustments
- Will never be required to increase more than 10 cents per year; but may if desire

# PLE – Non-Federal Funds

- If opt to contribute non-federal funds in place of raising paid lunch prices must report on School Food Services, Financial Report
  - Part 1- Revenues and Expenditures
    - 4. “Adjustment to Balance”

# Revenue from Nonprogram Foods

- To ensure that revenues from the sales of nonprogram foods (ex: a la carte) generate at least the same proportion of revenues as they contribute to food costs
- Complete the Non Program Food Revenue Tool and keep a copy

# Nutrition Standards for All Foods Sold in School \* (SY 2014-15)

Applies to all food and beverages sold

- Outside of school meals
- On the school campus (all areas under the jurisdiction of the school that are accessible to students during the school day)
- At any time during the school day (from the midnight before, to 30 minutes after the end of the official school day)

\*Referred to as Smart Snacks in School

# Smart Snacks in Schools

## □ Fundraisers

- Each state required to set the number of fundraisers that can sell foods or beverages that do not meet the new nutrition standards.
- If meet the new standards there is no limit
- If take place outside of school, exempt from the nutrition standards (ex: cookie dough or frozen pizza sales since not intended for consumption at school)

# USDA Foods

- Lanter Distributing is the new vendor for storage, handling and delivery
  
- If process USDA foods
  - Packets will be available in January
  - Expo's held February 5, 6 and 7
  - Packets due end of February or beginning of March

# Contracts with Food Service Management Companies

- Prototype Request for Proposal (RFP) and contract provided on website
- Food Service Management Company developed RFPs are prohibited
- Suggest at least 60 days for bid solicitation



Google Search

Advanced Search

About School Food Services

Civil Rights

Computer Software

Food Service Management

Hazard Analysis and Critical Control Point (HACCP)

Reimbursement Rates

School Food Service Programs/Regulations

School Meal Initiatives (SMI) Regulations

State Agency Reviews

Statistics

USDA Foods

USDA Guidance Policies

USDA Memos

Webinars & Workshops

Wellness

DESE Web Applications



Home >> Admin. & Fin. Services >> School Food Services

## School Food Services

### News and Updates

Missouri Coordinated School Health Coalition - The Power of Partnership: Healthy & Safe Schools Registration

Verification Information has been updated for the 2013-14 School Year

6 Cent Certification Registration Form **(For LEAs that have not been 6 Cent Certified)**

2013 Missouri School Nutrition Association Annual Conference  
Registration form

Missouri Rainbow Days by The LunchBox Enrolling Elementary Schools now!

Attestation of Compliance with Meal Pattern Compliance form

Free and Reduced Price Application & Direct Certification Information and Procedures 2013-14 sy

▶ New Public LEA Direct Certification Process

FFVP Participants for the 2013-2014 School Year

2013-2014 Administrative Review Schedule **NEW!!**  
The 2013-2014 Administrative Review Schedule indicates Local Education Agencies (LEAs) that will be reviewed in the 2013-2014 school year.

Documents for 6 Cent Certification Compliance can be submitted via the School Food Services web application system. Instructions for completing and submitting the worksheets are available in a presentation format at the below link:

▶ 6 Cent Certification Resources

▶ USDA Announces Request for Applications for FY 2014 Farm to School Grants

SFS  
Email Bag

### How Do I Find?

- ▶ Farm to School
- ▶ Food Allergy Information
- ▶ Forms
- ▶ HealthierUS School Challenge
- ▶ Healthy, Hunger-Free Kids Act
  - ▶ Paid Lunch Equity Tool
  - ▶ Non Program Food Revenue Tool
- ▶ 6 Cent Certification Resources
  - ▶ New Meal Pattern
  - ▶ All Foods Sold in School
- ▶ Newsletters
- ▶ School Breakfast Challenge
- ▶ Publications
- ▶ Related Links
- ▶ School Food Services Calendar
- ▶ Verification Information
- ▶ Web Application System Information

# Updates provided

- USDA memos on School Food Services website
- Handbooks on website under Publications
- Notifications emailed to Authorized Representative of the School Nutrition Programs
- SFS Email Bag
- Administrative memos to Superintendent
- Future trainings and webinars

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