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Financial Management Training – Breakout Session

March/April 2019



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Topics

- Current School Calendar Options
- New Legislation for FY2019
 - ❑ Calendar Changes
 - ❑ Quarterly Financial Reporting
 - ❑ 1% PDC Spending Requirements



Current School Calendar Options

Current School Calendar Options

- A traditional calendar may be adopted which requires the school board to provide a minimum term of at least 174 days and 1,044 hours of instruction, 171.031.1, RSMo.
 - ❑ Minimum required hours in a school day of 3 hours of instruction per Section 160.041.1, RSMo.
 - ❑ Maximum possible hours in a school day of 7 hours of instruction per Section 171.031.7, RSMo.

Current School Calendar Options

- A calendar of less than 174 days may be adopted by the school board that provides a minimum of at least 1,044 hours of instruction, 171.029.1 RSMo.
 - ❑ Minimum required hours in a school day of 4 hours of instruction per Section 160.041.1, RSMo.
 - ❑ Maximum possible hours in a school day of 8 hours of instruction per Section 171.031.7, RSMo.

Current School Calendar Options

- A calendar of 142 days (four days per week) may be adopted by the school board that provides a minimum of at least 1,044 hours of instruction, 171.031.1, RSMo.
 - ❑ Minimum required hours in a school day of 4 hours of instruction per Section 160.041.1, RSMo.
 - ❑ Maximum possible hours in a school day of 8 hours of instruction per Section 171.031.7, RSMo.

Standard Day Length

- Total number of hours between the starting time of the first class and the dismissal time of the last class, minus the time allowed for lunch and one passing time caused by lunch, and minus Channel One time.
- Passing time and recess time supervised by certificated staff are included.
- The standard day length is reported to four decimal places.

Standard Day Length

- If the district or charter school makes sure the minutes in the standard day length and partial day length are divisible by three there will be no rounding problems that impact the standard day length.
- If the calendar for a grade level or building varies from other grade levels or buildings in the school a separate calendar must be shown in Core Data Screen 10.

Weather Make-Up Requirements

- Per 171.033.4, RSMo:
 - ❑ “In the 2009-2010 school year and subsequent years, a school district may be exempt from the requirement to make up days of school lost or canceled due to inclement weather in the school district when the school district has made up the six days required under subsection 2 of this section and half of the number of additional lost or canceled days up to eight days, resulting in no more than ten total make-up days required by this section.”

Weather Make-Up Requirements

- Inclement weather shall be defined as:
 - ❑ Ice
 - ❑ Snow
 - ❑ Extreme cold
 - ❑ Flooding
 - ❑ Tornado
- Such term shall not include excessive heat.

Weather Make-Up Requirements

- Districts and charter schools must plan 6 make-up days.
- This rule applies to districts and charter schools that plan to attend 174 days or more as well as to those schools that plan to attend less than 174 days (per Section 171.029, RSMo).

Weather Make-Up Requirements

- Districts and charter schools must make up the first six weather days and every other day there after to a maximum of 10.
- Which means the district and charter schools makes up the first seven, then day eight is forgiven, etc.
- Weather Make-Up days may be done during the school year or added onto the end of the school year.

Day 1	Day 2	Day 3	Day 4	Day 5	Day 6	Day 7	Day 8	Day 9	Day 10	Day 11	Day 12	Day 13	Day 14	+
M	M	M	M	M	M	M	F	M	F	M	F	M	F	F

Weather Make-Up Requirements

- Districts and charter schools must be careful to attend the minimum day length required by their calendar when releasing early for weather.
- If a district and charter school does not attend the minimum day length on a partial day then the hours do not count in the calendar and the day does not count as a day.
- Hours should not be reported in MOSIS.



New Legislation for FY2019

New Legislation

- Sections 160.011, 160.041, 163.021, 163.073, 171.031, 171.033, RSMo
 - ❑ Calendar Changes
- Section 160.066, RSMo
 - ❑ Mandated Financial Reporting by Districts
- Section 160.530, RSMo
 - ❑ Flexibility related to 1% of Basic Formula for professional development

2019-20 Calendar Changes

- HB 1606 changed calendar requirements.
 - ❑ The changes take affect starting with the 2019-20 school year.
 - ❑ Starting with the 2019-20 school year there will be an hour requirement of 1,044 hours.
 - There will no longer be a minimum and maximum day length.
 - There will no longer be a day requirement.

2019-20 Calendar Changes

- Starting in the 2019-20 school year there will be a make-up hour requirement instead of a day requirement.
 - 36 planned make-up hours will be required.
- The district or charter school cannot go below 1,044 hours in session unless forgiven by weather make-up requirements. Weather make-up requirements are:
 - the first 36 weather hours are made up, then half the amount thereafter up to 48 hours, for a maximum of 60 total make-up hours.

2019-20 Calendar Changes

- This change in the calendar will not result in additional ADA for those districts or charter schools who attend more than the 1,044 hours.
 - ADA is calculated by taking the attendance hours of a student divided by their possible calendar resulting in a student with perfect attendance being counted as a 1.0 ADA.

Section 160.066, RSMo, Reporting Mandates

- Districts and charter schools must post a searchable expenditure and revenue document or database detailing actual income, expenditures, and disbursements for the current calendar or fiscal year on the district or school website or other form of social media.
 - ❑ This information could be provided by posting a year-to-date general ledger and monthly bills.
 - ❑ The site shall contain only information that is a public record or that is not confidential or otherwise protected from public disclosure under state or federal law.

Section 160.066, RSMo, Reporting Mandates

- ❑ The public school district or charter school shall, to the extent practicable, update the financial data contained on the site no less frequently than every quarter and provide the data in a structured format. The public school district or charter school shall archive the financial data, which shall remain accessible and searchable, for a minimum of ten years.
- ❑ Nothing in this section shall direct or require a school district or charter school to post online any personal information relating to payroll including, but not limited to, payroll deductions, payroll contributions, or any other information that is confidential or otherwise protected from public disclosure under state or federal law.
- The department of elementary and secondary education shall create a template for voluntary use by school districts needing assistance with the online posting of the information.

Section 160.066, RSMo, Reporting Mandates

- Example of posting timeframe:

Posting Date	Information as of Date	Posting Date	Information as of Date
Example 1		Example 2	
September 1, 2019	July – August 2019	September 1, 2019	July – August 2019
October 2019	July – September 2019	October 2019	July – September 2019
January 2020	July – December 2019	November 2019	July – October 2019
March 2020	July – March 2020	December 2019	July – November 2019
July 2020	July – June 2020	Continuing monthly	July – previous month 201x

Section 160.066, RSMo, Reporting Mandates

- Template of what must be included is as follows:

Income
Report generated from the financial accounting software detailing actual year-to-date income.
Expenditures
Report generated from the financial accounting software detailing actual year-to-date expenditures.
Disbursements
Report generated from the financial accounting software detailing the year-to-date check register.

- Ensure that the district or charter school is not posting online any personal information relating to payroll including, but not limited to, payroll deductions, payroll contributions, or any other information that is confidential or otherwise protected from public disclosure under state or federal law.

Section 160.530, RSMo, PDC Expenditure Requirements

- Legislation modified the 1% professional development expenditure requirements if Transportation Aid falls below 25% of allowable costs. The local school board can vote to place less than 1% of the district's formula monies into the professional development committee budget but cannot place less than one half of one percent of the formula monies into their budget. This modification starts in FY2019 and goes through FY 2024.
- In no instance shall the district allocate less than one-half of one percent of the monies received pursuant to section 163.031, exclusive of categorical add-ons, to the professional development committee of the district.
- At minimum a district must spend **no less** than seventy-five percent of the one-half of one percent of the district's formula monies in the fiscal year. The remaining amount must be restricted and carried forward for future professional development committee approved expenditures.
- The current transportation percentage of allowable cost is 18%. An increase in the appropriation of approximately \$40 million would increase the percent above 25%.



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Questions will be answered this afternoon.