Joe Polasek
State E-Rate Coordinator
Education Technology Unit
Office of Systems, Evaluation, and Technology (OSET)
Phone: 517-335-1291
Email: polasekj3@michigan.gov
E-Rate Commitment Adjustments

COMADs, By the Numbers

• 258 Identified Michigan COMADs
  • Only 32 unique applicant entities

• Three Categories
  • Received
  • Possible (or pending)
  • Zero Funded (No funds disbursed)

• Reasons Vary
  • Tainted Bid Process
  • Service provided by unauthorized SP
Understanding your COMAD Letter

Important Information

- DATE OF THE LETTER
- 60-day window from this date to appeal
- PARTY TO RECOVER FROM
- Applicant (you) or Service Provider (you eventually, probably)

- Adjustment Report
  - A succinct breakdown of how much and from whom

- Funding Commitment Adjustment Explanation
- USAC explains their reasoning

Commitment Adjustment Letter

Our review of your Schools and Libraries Universal Service Support Program (E-rate) funding request has determined funds were committed in violation of Federal Communications Commission (FCC) rules. You have 60 days from the date of this letter to appeal the following decision(s). For more detailed information see below.

Total commitment adjustment: $3,934.00
Total amount to be recovered: $3,934.00

<table>
<thead>
<tr>
<th>FCC Form 471</th>
<th>FRN</th>
<th>Commitment adjustment</th>
<th>Total amount to be recovered</th>
<th>Explanation(s)</th>
<th>Party to recover from</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td>$3,934.00</td>
<td>Taught 470</td>
<td>Applicant</td>
</tr>
</tbody>
</table>

See Attached Adjustment Report for more information on the specific FRNs and explanations listed above.

Commitment Adjustment

FCC rules require the Universal Service Administrative Company (USAC) to record commitments and recover funding when it is determined that funding was committed and disbursed in violation of the rules. This letter notifies you that USAC will be adjusting your funding commitment(s) and provides information on how to appeal this decision.
So you say you've been COMADed...

1. Contact Joe Polasek
   State E-Rate Coordinator
   PolasekJ3@Michigan.gov
   517-335-1291

2. APPEAL!
   Sample Appeals Are Available

3. Contact Congressional Representation*
Equitable Services Ombudsman
DR. TERRY NUGENT

• Role and responsibilities
• Consultation Process and timeline
• Preparation for consultation
• Resolving Issues
• Resources

In accordance to the Every Student Succeeds Act (ESSA) of 2015, an ombudsman is to help ensure equity for private school children, teachers, and other educational personnel. Each state educational agency shall designate an ombudsman to monitor and enforce the requirements of this part pursuant of Section 1117(a)(3)(B).
Responsibilities

• Monitor equitable services under Title 1, Part A, Title 1, part C, Title II, Part A, Title III, Part A, Title IV, Part A
• Enforce equitable services under Title 1, Part A, Title 1, part C, Title II, Part A, Title III, Part A, Title IV, Part A
• Monitor affirmation of consultation between districts and private schools by reviewing documentation to ensure a timely, meaningful, and mutually agreed upon plan.
• Resolve disagreements between public school districts and private schools as outlined in the complaint process.
• Collaborate with Office of Field Services and Nonpublic School Unit.

Provide information and/or training of equitable services.
Ongoing process

Discussion before district files consolidated application

Review of the budget and calculations of available funds

Timely & meaningful discussions

Views of private school is considered

Equitable services to students
Timeline for Equitable Services

- **Spring**
  - Provide Data to LEA so They Can Develop Application
- **Late Spring**
  - Evaluation of Current Year Programming and Determine Needs for the Following Year
- **Summer**
  - Agreement of Services
- **Fall**
  - Equitable Services Provided By Local Education Agency (LEA)
- **Early Winter**
  - Review of Programming Ongoing Consultation
  - Amendments
- **Late Winter**
  - Continual Services and Consultation With LEA
Preparing for Consultation

- Comprehensive Needs Assessments
- School Improvement Plan
  - Specific plans regarding professional development
- Enrollment and free/reduced lunch counts
- Enrollment count to include - Migratory – English Language Learners -
Talking Points During Consultation Process

• How the student’s needs will be identified?
• What services are offered?
• How and when the services will be provided?
• How the services will be assessed and results used to improve services?
• Who will provide the services?
• Amount of funds available to serve the private school students, teachers, educational personnel and, in some cases, parents
• Review the dispute resolution procedures with the private school
Documentation of Private School Consultation

The following topics must be discussed during meaningful consultation with the private school with the goal of reaching agreement on how to provide equitable and effective programs for eligible private school students, teachers, educational personnel and families based on a Comprehensive Needs Assessment (CNA).

Uniform Consultation Topics for Grant Sources

Title III, Part A: Data(s) Completed: N/A

1. The source of data and method used to determine the number of students from low income families in participating attendance areas has been explained.
   - Initial LEA: Yes  No  Private: Yes  No
   - Amendment LEA: Yes  No  N/A  Private: Yes  No

2. The amount of funds available for Title I services and how the private school amount is calculated has been explained.
   - Initial LEA: Yes  No  Private: Yes  No
   - Amendment LEA: Yes  No  N/A  Private: Yes  No

3. The LEA and private school have identified the needs of eligible resident students.
   - Initial LEA: Yes  No  Private: Yes  No
   - Amendment LEA: Yes  No  N/A  Private: Yes  No

4. The services the LEA will provide to the private school have been agreed upon.
   - Initial LEA: Yes  No  Private: Yes  No
   - Amendment LEA: Yes  No  N/A  Private: Yes  No

5. When, where and by whom the services will be provided has been specified.
   - Initial LEA: Yes  No  Private: Yes  No
   - Amendment LEA: Yes  No  N/A  Private: Yes  No

6. How the services will be assessed and how the results of the assessment will be used to improve those services have been discussed.
   - Initial LEA: Yes  No  Private: Yes  No
   - Amendment LEA: Yes  No  N/A  Private: Yes  No

7. The site and scope of the services to be provided to the private school students and educational personnel have been determined.
   - Initial LEA: Yes  No  Private: Yes  No
   - Amendment LEA: Yes  No  N/A  Private: Yes  No

8. The LEA and private school have made decisions about the delivery of services. These decisions include a thorough consideration of the views of the private school officials on providing contract services through potential third party providers, by pooling funds, or by consolidating funds from other ESEA programs that provide similar services to private school students.
   - Initial LEA: Yes  No  Private: Yes  No
   - Amendment LEA: Yes  No  N/A  Private: Yes  No

9. The Professional Development needs of staff have been determined and PD activities for staff have been agreed upon, if applicable.
   - Initial LEA: Yes  No  Private: Yes  No
   - Amendment LEA: Yes  No  N/A  Private: Yes  No

10. The needs of the private school have been determined for these funds, if applicable.

Affirmations of Meaningful Consultation

11. Tactically meaningful consultation has occurred, and the LEA has considered the comments of the private school officials before decisions were made that affected the participation of eligible private school students, teachers, educational personnel and families.
   - Initial LEA: Yes  No  Private: Yes  No
   - Amendment LEA: Yes  No  N/A  Private: Yes  No

12. The services to be provided to meet the needs of eligible private school students have been agreed upon.
   - Initial LEA: Yes  No  Private: Yes  No
   - Amendment LEA: Yes  No  N/A  Private: Yes  No

If you have answered “No” to any of the above items, please identify the item number(s), the person responsible, LEA or private school, and a brief explanation for your response(s).
Process for Resolving Issues

- All attempts should be made with the LEA to resolve differences.
- Check with your Office of Field Services - Fred Williams
- File complaint if the following were violated:
  - Complete the consultation in a timely and meaningful manner
  - Consider the views of the private school
  - Provide equitable services.
Complaint is filed with Ombudsman

Complainant contacted OFS prior to filing complaint

- Yes
  - Contact complainant and refer to OFS
  - Send confirmation of receipt of notice to complainant, LEA & OFS

- No
  - Review complaint packet for completion
    - Yes
      - Make decision and send report to complaint, LEA and OFS
    - No
      - Appeal
        - Yes
          - Debriefing Superintendent on case
            - Yes
              - Case to USED
            - No
              - USED decision is debriefed with Superintendent
        - No
          - Summary of case to Superintendent
  - Contact complainant for further information

Equitable Service Compliant Process Flowchart

Make decision and send report to complaint, LEA and OFS

Appeal

Debriefing Superintendent on case

SUMMARY OF CASE TO SUPERINTENDENT

Case to USED

USED decision is debriefed with Superintendent

Case closed

No

Yes
Equitable Services for Private Schools

Section 1117(a)(3)(B) of the Every Student Success Act (ESSA) of 2015 requires that each state educational agency designate an Equitable Services Ombudsman to monitor and enforce the requirements of this section.

Specifically, the Ombudsman helps ensure equitable services for private school children, teachers, and other educational personnel.

The Michigan Department of Education (MDE) is providing clear guidelines for public school districts and private schools to ensure that equitable-services resources are proportionately shared and implemented under the federal statute.

The MDE supports strong collaboration between parties that results in a positive impact on students and teachers.

Duties

The Ombudsman:
- Monitors equitable services under Title I, Part A, Title II, Part A, Title III, Part A, Title IV, Part A
- Enforces equitable services under Title I, Part A, Title II, Part A, Title III, Part A, Title IV, Part A
- Monitors consultation between districts and private schools by reviewing documentation to ensure a timely, meaningful, and mutually agreed-upon plan
- Resolves disagreements between public school districts and private schools as outlined in the complaint process
- Collaborates with MDE’s Office of Field Services
- Provides information and/or training of equitable services.

Contact:
Theresa Nugent, Ph.D.
Phone: 517-335-0774
Email: esombudsman@michigan.gov

Resources
- Complaint Process for Private Schools
- Equitable Services Complaint to the Ombudsman
- ESSA Equitable Services Guidelines
  
http://www.michigan.gov/mde/0,4615,7-146-52730_628_53450--20.htm
Office of Partnership Districts

Support Staff

Office of Partnership Districts

CTPC
Critical Thinking Partners Corp

FAST
Focused Assistance and Support Team Unit (DPSCD)

PAL
Partnership Agreement Liaison Unit

A.R.E.
Accountability, Research, and Evaluation Unit
The Partnership Model

Districts:

– Are the drivers of their turnaround process
– Engage in improvement at district level
– Engage multiple stakeholders or partners
– Determine own measures for improvement
Partnership Model aligns with the three MDE Priorities

– Literacy
– Whole Child
– P-8
Current Status of Partnership Agreements

- **Current counts**
  - 33 districts
  - 112 schools
  - One ‘Cooperative CEO’ agreement (Benton Harbor)

- The most recent cohort of 21 new Partnership Districts were identified for Partnership District discussions based on having [Comprehensive Support and Improvement (CSI)](https://www.michigan.gov/education) schools identified in their districts.
Review of Goal Attainment

Process

• Evidence Submission and Benchmark Assessment
  • District Self-Assessment
  • Partner Assessment
  • MDE Assessment
• Structured Conference
• Status and Pathway Determination
Structured Conference Agenda

1. RGA Protocol Overview
2. District Presentation
3. Lunch
4. Collaborative Conversation
5. Review Summary
• Who attends a Review of Goal Attainment Conference?
  Partnership Districts
  Partners of Partnership Districts
  Michigan Association of School Boards
  Michigan Department of Education
  MDE Office of Partnership Districts
  Teacher Leadership
Review of Goal Attainment

Review Summary

• Apply the business rules for status and pathway determinations
  – On-Track
  – Off-Track with Progress
  – Off-Track with Limited Progress

• If off-track, there will be a 24-month Review of Goal Attainment (RGA)
## Business Rule Metrics

### SCHOOL PERFORMANCE LEVEL BUSINESS RULE METRICS

<table>
<thead>
<tr>
<th>On Track</th>
<th>Metric Values</th>
</tr>
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<tbody>
<tr>
<td>A district that is On Track has:</td>
<td>Met 100% of all process, outcome, and State level assessment benchmarks</td>
</tr>
<tr>
<td>Method 1</td>
<td>Met all benchmarks</td>
</tr>
<tr>
<td>Method 2</td>
<td>Met most or all process benchmarks, and Met most outcome benchmarks utilizing local data</td>
</tr>
<tr>
<td>Method 3 (If state benchmark present)</td>
<td>Met most or all process benchmarks, and Met some academic outcome benchmarks utilizing local data (if present), and Met some State level assessment data outcome benchmark</td>
</tr>
</tbody>
</table>

| Method 1 | Met at least two-thirds (66.67%) of process benchmarks and Met at least two-thirds (66.67%) of outcome benchmarks utilizing local data |
| Method 3 (If state benchmark present) | Met at least two-thirds (66.67%) of process benchmarks, Met at least two-thirds (66.67%) of outcome benchmarks utilizing local data (if present), and Met at least one-third (33.33%) State assessment outcome benchmark(s) |

<table>
<thead>
<tr>
<th>Off Track with Progress</th>
<th>Metric Values</th>
</tr>
</thead>
<tbody>
<tr>
<td>A district that is Off Track with Progress has:</td>
<td>Met at least one-third (33.33%) of process benchmarks and Met at least one-third (33.33%) of outcome benchmarks utilizing local data</td>
</tr>
<tr>
<td>Method 1</td>
<td>Met some process benchmarks, and Met some outcome benchmarks utilizing local data</td>
</tr>
<tr>
<td>Method 2 (If state benchmark present)</td>
<td>Met some process benchmarks, and Met at least one outcome benchmark utilizing local data (if present), or Met at least one State level assessment data outcome benchmark</td>
</tr>
</tbody>
</table>

| Method 3 (If state benchmark present) | Met at least one-third (33.33%) of process benchmarks, and Met at least one (1) local outcome benchmark (if present), or Met at least one (1) State assessment outcome benchmark |

<table>
<thead>
<tr>
<th>Off Track with Limited Progress</th>
<th>Metric Values</th>
</tr>
</thead>
<tbody>
<tr>
<td>A district that is Off Track with Limited Progress has:</td>
<td>Met less than one-third (33.33%) of process benchmarks, and Less than one-third (33.3%) of its outcome benchmarks utilizing local data, or None of its State level assessment data outcome benchmarks</td>
</tr>
<tr>
<td>Method 1</td>
<td>Met few or none of its process benchmarks, and Met a few or none of its outcome benchmarks utilizing local data, or Met none of its State level assessment data outcome benchmark</td>
</tr>
<tr>
<td>Method 2 (If state benchmark present)</td>
<td>Met few or none of its process benchmarks, and Met none of its State level assessment data outcome benchmark</td>
</tr>
</tbody>
</table>
### Results of 18-month RGA Conferences

<table>
<thead>
<tr>
<th></th>
<th>Bridgeport-Spaulding</th>
<th>Saginaw Jessie Loomis Elem</th>
<th>Saginaw High School</th>
<th>Kalamazoo</th>
<th>Eastpointe</th>
<th>Pontiac</th>
<th>River Rouge</th>
<th>Muskegon Heights</th>
<th>DPSCD</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Number of Goals/Number Attained</strong></td>
<td>5/11</td>
<td>3/9</td>
<td>4/6</td>
<td>26/30</td>
<td>2/2</td>
<td>16/18</td>
<td>12/12</td>
<td>14/14</td>
<td>49/79</td>
</tr>
<tr>
<td><strong>Status</strong></td>
<td>Off Track with Progress</td>
<td>Off Track with Progress</td>
<td>Off Track with Limited Progress</td>
<td>On Track</td>
<td>On Track</td>
<td>On Track</td>
<td>On Track</td>
<td>On Track</td>
<td>On Track</td>
</tr>
<tr>
<td><strong>24-month review Aug/Sept 2019</strong></td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>No</td>
<td>No</td>
<td>No</td>
<td>No</td>
<td>No</td>
<td>Yes</td>
</tr>
<tr>
<td>A district that is successful has:</td>
<td>As evidenced by:</td>
<td>Points Earned</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>----------------------------------</td>
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<td></td>
</tr>
<tr>
<td>• Met most student academic and non-academic performance outcome goals utilizing local district data</td>
<td>• Met at least two-thirds (66.7%) of student academic and non-academic performance outcome goals utilizing local data</td>
<td>• 45 points</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>• Met some of student academic performance outcome goals utilizing state data</td>
<td>• Met at least one third (33.3%) of student academic performance outcome goals utilizing state data</td>
<td>• 30 points</td>
<td></td>
<td></td>
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</tr>
<tr>
<td>• All of the district’s partnership CSI school(s) overall Index values increase from the initial year value to the final year value</td>
<td>• All CSI partnership school(s) overall Index score(s) have increased at least 5% of the initial value (first year) to the final year value</td>
<td>• 25 points</td>
<td></td>
<td></td>
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<td></td>
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</tr>
</tbody>
</table>
### Evaluation of Partnership Agreement Component Table

**Process Goals and Indicators of District Systems Implementation and Actions**

<table>
<thead>
<tr>
<th>A district that is successful has:</th>
<th>As evidenced by:</th>
<th>Points Earned</th>
</tr>
</thead>
<tbody>
<tr>
<td>• Met most process or system-oriented goals as stated within the PA</td>
<td>• Met at least two-thirds (66.7%) of process-oriented goals</td>
<td>35 points</td>
</tr>
<tr>
<td>• Implemented most of the strategies and professional learning goals and benchmarks as stated in the PA</td>
<td>• Implementation of at least two-thirds (66.7%) of action items for strategies and professional learning</td>
<td>25 points</td>
</tr>
<tr>
<td>• Implemented most of the actions by the governing board and district leadership as stated in the PA</td>
<td>• Implementation of at least two-thirds (66.7%) of action items for governing board and district leadership</td>
<td>20 points</td>
</tr>
<tr>
<td>• Implemented most of the actions by the partnership district, ISD/RESA, and the MDE as stated in the PA</td>
<td>• Implementation of at least two-thirds (66.7%) of action items identified for the Partnership District, ISD/RESA, and the MDE</td>
<td>20 points</td>
</tr>
</tbody>
</table>
Next Level of Accountability

• Examples:
  – Closure
  – Reconstitution
  – ISD Intervention
  – Increased Supports from the MDE

• Section 22p Status
What Have I Learned

• OPD should be about creating/revising systems for Partnership Districts—then scores will increase

• Need ISD’s involved with each Partnership District
As identified in MCL 388.1621h, below are guidelines for developing 21(h) fund request(s)

* Determination of funding is driven by the applicant’s ability to demonstrate:*
* A rationale that shows a clear and direct connection to the Partnership Agreement Goals*
* A clear and direct connection to at least one of the three MDE priorities (literacy, whole child, and P-8)*
* A clear and direct connection to the proposed activity category or categories as listed below:
  - Professional development for teachers
  - Professional development for district and/or school leadership
  - Increased instructional time
  - Teacher mentors
  - An innovative initiative that directly has a positive impact on student academic growth and proficiency
* Clarity on effectiveness metrics for proposed activities
* Effectiveness data for previously funded activities
The Office of Partnership Districts Comprehensive Guide is now available. This comprehensive guide outlines the processes and procedures of the three-year Partnership Agreement. The Office of Partnership Districts Comprehensive Guide is a “living document” and will be revisited, refined and updated in alignment with any future legislative changes or thoughtful recommendations. The Comprehensive Guide can be found on the Michigan Department of Education’s website at: https://www.michigan.gov/documents/mde/Final_OPD_Comprehensive_Guide.2019.05.02_654285_7.pdf
ACCOUNTING & AUDITING ALERT - AUDITS

- Gloria Suggitt
- Rebecca Dean
- Caitlin Hengesbach
ACCOUNTING & AUDITING ALERT - AUDITS

1. Audit Due Date – November 1, 2019
2. Electronic Filing Required
   A. One pdf document containing audited financial statements, single audit (if required), corrective action plan and management letters
   B. Corrective Action Plan required to be a separate document (2CFR part 200) on school district letterhead
   C. Summary Schedule of Prior Audit Findings for both financial statement findings and Federal program findings
   D. Submission must be less than 4MB in size
   E. No added security/password protection or zip files
3. Corrective Action Plans

- Uniform Grant Guidance, 2CFR part 200 requires the auditee to prepare a corrective action plan for each finding in the audit report. The corrective action plan must provide:
  - The planned corrective action
  - The name of the contact person responsible for the corrective action
  - The anticipated completion date

- The “view of responsible officials” included with most audit findings does not meet the definition of a corrective action plan unless it includes all of the above requirements.

- The corrective action plan is now required to be a separate document on school district letterhead.
ACCOUNTING & AUDITING ALERT - AUDITS

4. Uniform Budgeting & Accounting Act (MCL 141.437-440)
   A. Establishes budget and accounting requirements for local governments
   B. MDE analysis at the General Fund level only: total revenue, total expenditures, total financing sources (uses), and ending General Fund Balance.
   C. MDE has set an allowable violation of 0% for the 2018-2019 school fiscal year. This means that all violations for expenditures in excess of budget and for underachieved revenues and financing sources (uses) that negatively affect the ending General Fund balance will generate a letter from MDE – Office of Financial Management. The letter will require:
      1. Budgeting Procedures/Policies
      2. Answer to six questions identifying how the violation occurred and how it will be corrected
ACCOUNTING & AUDITING ALERT - AUDITS

5. Fraud, Illegal Acts, Contract Violations, Grant Violations, Abuse

Auditors are required to report known or likely violations directly to parties outside the audited entity in the following two circumstances:

When entity management fails to satisfy legal or regulatory requirements to report such information to external parties specified in law or regulation.

When entity management fails to take timely and appropriate steps to respond to know or likely fraud, illegal acts, violations or provisions of contracts or grant agreements, or abuse that is likely to have a material effect on the financial statements and involves funding received directly or indirectly from a government agency.
6. PAL REPORTS

- Must say FINAL on the report to be the Final version
- Total Entitlement is the number on the Total Distribution line in the Total Column
- Pilot amounts are considered Entitlement
- Total Bonus is the number on the Total Distribution line in the Bonus Column
- The “Entitlement Dollars” line between the tables is the eligible amount, not necessarily the amount that was actually paid to the district
- The lower table is a breakdown of usage and balances
PAL REPORT

USDA Food Distribution
Recipient Entitlement Balance Report
School Year 2014-2015

Print Date: 02/23/2016
Distributor: GLC-BR

FINAL

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<th></th>
<th>Processed</th>
<th>Brown Box</th>
<th>(Proc + BB) Total</th>
<th>DOD</th>
<th>Produce Pilot - Winter</th>
<th>Total Balance</th>
<th>(Bonus)</th>
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<td>4,100.61</td>
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<td>0.00</td>
<td>3,065.56</td>
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<td>March</td>
<td>4,327.02</td>
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<td>12,727.26</td>
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<td>12,727.26</td>
<td>2,480.50</td>
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<td>QTD (3)</td>
<td>6,415.16</td>
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<td>0.00</td>
<td>6,415.16</td>
<td>9,799.16</td>
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<tr>
<td>Total Distribution</td>
<td>40,717.49</td>
<td>0.00</td>
<td>40,717.49</td>
<td>10,424.26</td>
<td>2,894.03</td>
<td>54,023.66</td>
<td>82,320.22</td>
</tr>
</tbody>
</table>

Entitlement Dollars: $51,725.77 (269,993 Meals @ 0.2475 Meal Rate)

Adjusted Balance

http://lip.usdafoods.org/reports/PAL.php?member_id=1144&year_id=4

2/23/2016
7. Reporting Federal Revenue over $750,000 with no Single Audit

- District received in excess of $750,000 but did not expend $750,000
- Note should be included in the Financial Statements, with a reconciliation
- Example:

  Revenues from Federal Sources – Statement of
  Revenues, Expenditures and Changes in Fund Balance $ 817,596

  Federal expenditures related to ARRA Qualified School
  Construction Bonds that are not required to be reported
  on the Schedule of Expenditures of Federal Awards and
  are not covered by the Single Audit Act. (116,712)

  $ 700,88
Accounting & Financial Reporting Update

Christopher May - Financial Specialist
Accounting & Financial Reporting Update

- Accounting Manual (1022) Updates
- FID Updates
- ESSA School-Level Expenditure Reporting
Change Notice #28
   January 2019

Change Notice #29
   March 2019
NEW Section II Guidance

Section II E.17

As of July 1, 2017, district must have a policy addressing bad debt related to Food Service funds.

Bad debt defined as uncollectable meal balances for inactive students as of June 30th not collected by December 31st of same year (six months).

By December 31st, bad debt must be written off in Food Service Fund, covered by General Fund (or source other than FS Fund).

Collection efforts can continue on General Fund side (optional).
Food Service Bad Debt Write-Offs

- Accounting guidance for write-offs:
  - Debit  General Fund – Miscellaneous Expenditures (bad debt expense)
  - Credit General Fund – Cash
  - Debit  Food Service Fund – Cash
  - Credit Food Service Fund – Accounts Receivable

- This approach will not impact sales in the FS Fund, keep the Bad Debt expense outside of FS, and still ensure outside resources are moved/used to resolve “uncollectable” debt
Change Notice #29

- GASB #84 Supplemental Guidance (Section II E.18)

- Coding changes and additions necessary for GASB #84 implementation
Revenue Suffix Codes
- System currently allows invalid codes (>1000) for internal use
- Change to allow only 1022-defined codes beginning phase-in
  - 18-19: Warning, 19-20 and following: Error
- Check position of zeros in your Suffix Codes
  - (0010 – foundation, 1000 – invalid)
- Use “Other” coding dimension for internal tracking as needed
FID – Upcoming Changes

- **OPEB Liability**
  - Error check to ensure LEAs and ISDs report amount greater than zero on either Balance Sheet file upload or District Data Entry screen (most common)

- **State Aid Data Quality Checks**
  - Three checks (unrestricted, restricted SE, and restricted Voc Ed) being removed from District File Status screen
  - Data quality checks will continue being done internally, verify accurate Major Class and Suffix Code usage
The per-pupil expenditures of Federal, State, and local funds, including actual personnel and actual nonpersonnel expenditures of Federal, State, and local funds disaggregated by source of funds, for each local education agency and each school in the State for the preceding fiscal year.
## Sample School-Level Expenditure Data

<table>
<thead>
<tr>
<th>Enrollment</th>
<th>Elementary School</th>
<th>High School</th>
<th>Middle School</th>
</tr>
</thead>
<tbody>
<tr>
<td>Site-Level Federal Expenditures Per-Pupil</td>
<td>$212.90</td>
<td>$308.20</td>
<td>$3.71</td>
</tr>
<tr>
<td>Site-Level State/Local Expenditures Per-Pupil</td>
<td>$7,495.85</td>
<td>$6,069.32</td>
<td>$6,917.08</td>
</tr>
<tr>
<td><strong>Total Site-Level Expenditures Per-Pupil</strong></td>
<td><strong>$7,708.74</strong></td>
<td><strong>$6,377.52</strong></td>
<td><strong>$6,920.79</strong></td>
</tr>
<tr>
<td>Central-Level Federal Expenditures Per-Pupil</td>
<td>$396.93</td>
<td>$396.93</td>
<td>$396.93</td>
</tr>
<tr>
<td>Central-Level State/Local Expenditures Per-Pupil</td>
<td>$2,537.50</td>
<td>$2,537.50</td>
<td>$2,537.50</td>
</tr>
<tr>
<td><strong>Total Central-Level Expenditures Per-Pupil</strong></td>
<td><strong>$2,934.44</strong></td>
<td><strong>$2,934.44</strong></td>
<td><strong>$2,934.44</strong></td>
</tr>
<tr>
<td><strong>Total Expenditures Per-Pupil</strong></td>
<td><strong>$10,643.18</strong></td>
<td><strong>$9,311.95</strong></td>
<td><strong>$9,855.22</strong></td>
</tr>
</tbody>
</table>

Excluded Expenditures: $1,283,254.94

Preschool Instruction Expenditures: $358,280.85

Nonpublic Expenditures

Other Schools Expenditures
(A) Enrollment: Fall FTE

(B - D) Site-Level Expenditures: Expenditures reported with a building code
   - Function 1xx & 24x at minimum
   - Exclusions (Adult Education, Capital Outlay, Community Services, etc.)
   - NEW: Preschool Instruction expenditures will also be separately excluded

(E - G) Site Share of Central Expenditures: Expenditures reported without a building code
   - Exclusions (Adult Education, Capital Outlay, Community Services, etc.)

(H) Total School Expenditures: \((D + G) / A\)
   - This figure should be used for comparisons
Federal & State/Local Disaggregation
- Federal: Grant Codes 400-899
- State/Local: All remaining expenditures

Shared time and other expenditures outside district
- FID will allow usage of nonpublic building codes
- Report card will have separate exclusion for expenditures coded to “Other Schools Outside of District (since there will be no corresponding Enrollment figure for those expenditures)

Exclusions (even if reported with building code)
- Capital Outlay, Community Services, Preschool Instruction, etc.
How This Affects Your Reporting

- Enhanced reporting beginning 2016-17
  - 100% of Function Codes 11x, 12x and 24x at building level (some were previously 80%), FID **Warning** in 2016-17, **Error** in 2017-18 and following

<table>
<thead>
<tr>
<th>Building Level Expenditures are Reported for the Required Functions.</th>
<th>Functions 1XX and 24X must be reported at the building level. A valid building code must be reported with these expenditures</th>
</tr>
</thead>
</table>

- Functions 13x and Objects 6xx and 82xx are not subject to this requirement
- New FID warning anticipated for 2018-19 reporting if no expenditures reported in a building with pupil count >0
Other functions reported with a building code will be included at building-level on your report card!! *(encouraged)*

Additional Function Codes at building level (support services) may be required in the future
  - Pupil Support, Instructional Staff Support, etc.
  - Some states being more prescriptive than others in defining “Site” vs. “Central” costs

School-level expenditure preview functionality in FID this year
Upcoming Review Opportunities

- Calculation methodology applied to 2017-18 data (final) and sample data files emailed to superintendents and FID users.
  - For internal use only, this data will not be publicly posted and no changes are permitted.
  - Intended to help districts identify coding issues in accounting systems and fix prior to beginning 2018-19 reporting

- New system report in FID allowing districts to generate school-level data file with calculation methodology applied.
  - Available once FID files are uploaded (even before submission)
  - Intended to identify remaining issues since Spring 2019 sample and fix prior to final submission.
### What to Look For

<table>
<thead>
<tr>
<th>District Code</th>
<th></th>
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<th></th>
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<tbody>
<tr>
<td><strong>Values</strong></td>
<td><strong>Sum of A-Building FTE (ENROLLMENT)</strong></td>
<td><strong>Sum of B-Building Federal Per Pupil</strong></td>
<td><strong>Sum of C-Building Other Per Pupil</strong></td>
<td><strong>Sum of D-Site Level Total Per Pupil</strong></td>
<td><strong>Sum of E-District Central Federal Per Pupil</strong></td>
<td><strong>Sum of F-District Central Other Per Pupil</strong></td>
<td><strong>Sum of G-Central Expenditures Per Pupil</strong></td>
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<tr>
<td></td>
<td>304</td>
<td>1191.17</td>
<td>16709.98</td>
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</tr>
</tbody>
</table>
Recommendations

- Ensure your Superintendent, Board, and other district leadership are aware of this new data that will be visible to the public in early 2020.

- Increase usage of building codes (where practical) in other Support Services functions
  - Anything remaining at district-level (00000) will be distributed among all buildings based on Fall FTE

- Ensure correct Grant Codes are being used accurately for Federal vs. State/Local disaggregation

- Be prepared to answer questions about spending “inequity”
  - Is district prepared to justify expenditure differences and tell its story?
Additional Resources

- ESSA School-Level Financial Reporting webpage
  - https://www.michigan.gov/mde/0,4615,7-140-6605-471058--,00.html
  - Two MDE memos detailing school-level requirement, Michigan’s approach to compliance, and upcoming review opportunities
  - Calculation methodology
  - Additional information, guidance, FAQs, etc. will be posted here

- Interstate Financial Reporting
  - https://edunomicslab.org/interstate-financial-reporting/
GASB Statement #84 – Fiduciary Activities

- 2019-20 implementation for school districts
- Objective is to improve guidance regarding the identification of fiduciary activities for accounting and reporting purposes
  - Other governmental entities have typically handled fiduciary activities differently, school districts have been outliers
- See Section II E.18 of the Michigan Public School Accounting Manual for full GASB #84 Supplemental Guidance
How This Affects School Districts

- Many school districts exercise administrative control (or at least have the ability to) over student/school activity funds
  - This means these funds do not meet the criteria of Fiduciary Funds under GASB #84 and must be moved/reclassified to governmental funds
    - General Fund or new Special Revenue Fund
  - Additional FID and Audit reporting (regardless of classification)
  - Budgeting of activity funds being moved to a governmental fund
  - Legal considerations
Supplemental Guidance from 1022

- Introduction/Summary
- Considerations When Classifying Funds
- Legal Considerations
- Accounting Changes
  - New & Modified Account Codes
- Accounting Guidance
  - Journal Entries (Student/School Activities & Private Purpose Trust Funds)
- Budgeting Considerations
- Changes Affecting Audited Financial Statements
- Examples
Legal Considerations

- Prohibited uses of school district, ISD, PSA funds
  - Section 380.1814 – Revised School Code

- Many custodial funds previously considered Agency Funds will now become part of governmental funds and subject to above restrictions

- Work closely with legal counsel to ensure allowability of expenditures new to governmental funds
Activity previously kept in Agency Funds being moved to a governmental fund will now be subject to budgeting requirements of the Uniform Budgeting and Accounting Act (UBAA).

- Must be included in initial 19-20 adopted budget (before July 1, 2019)

- Single revenue, expenditure, and balance sheet entries may be used for budgeting all student/school activities in a given fund
  - Not necessary to report details for every individual student/school activity

- A district may choose to use prior year inflow and outflow totals (or other trend data) for initial budgeting purposes
Prior Period Adjustment entries should be used to restate fund balances as needed

- Not related to prior period activity, but GASB #84 requires retrospective adoption

A single revenue, expenditure, and balance sheet entries may be used for reporting all student/school activities in a given fund

- Grant Codes 900-999 and/or Program Codes 600-999 may be used for internal tracking and differentiation between activity types
Accounting Changes – New Codes

- Fund Code 29 – Student/School Activity Funds
- Balance Sheet Major Class Code 732 – Committed Fund Balance (Student Activity Fund)
- Balance Sheet Major Class Code 791 – Net Position (Fiduciary Fund)
- Revenue Major Class Code 178 – Other Private Purpose Trust Income
- Expenditure Function Code 296 – Other Student/School Activity Expenditures
- Expenditure Function Code 298 – Other Private Purpose Trust Expenditures
- Expenditure Object Code 7920 - Other Student/School Activity Expenditures
- Expenditure Object Code 7930 - Other Private Purpose Trust Expenditures
Accounting Changes - Revised Codes

- Fund Code 28 - Renamed to “Public Purpose Trust Fund” (previously “Private Purpose Trust”)
- Fund Code 6x - Renamed to “Fiduciary Funds” (previously “Agency Funds”)
- Revenue Major Class Code 179 - Added Allowable Funds 6x
Accounting Guidance

**Accounting for Student/School Activities in General Fund (11) or Student/School Activity Fund (29)**

**Revenue**
- Major Class 179 – Other Student/School Activity Income
  - Suffix 0000 – Not associated with any specific program or grant

**Expenditure**
- Function 296 – Other Student/School Activity Expenditures
  - Object 7920 – Other Student/School Activity Expenditures

**Balance Sheet**
- Major Class 732 - Committed Fund Balance - Student/School Activity Fund
Accounting Guidance

**Accounting for Student/School Activities in Fiduciary Funds (6x)**

Revenue  
Major Class 179 - Other Student/School Activity Income  
Suffix 0000 – Not associated with any specific program or grant

Expenditure  
Function 296 - Other Student/School Activity Expenditures  
Object 7920 - Other Student/School Activity Expenditures

Balance Sheet  
Major Class 791 – Net Position
Accounting Guidance

**Accounting for Private Purpose Trust Funds in Fiduciary Funds (6x)**

Revenue
- Major Class 178 - Other Private Purpose Trust Income
- Suffix 0000 - Not associated with any specific program or grant

Expenditure
- Function 298 - Other Private Purpose Trust Expenditures
- Object 7930 - Other Private Purpose Trust Expenditures

Balance Sheet
- Major Class 791 - Net Position
GASB #84 – In Summary

- Administrative control over what are currently your Agency Funds will play the most significant role in determining whether an activity should be reported in a fiduciary fund or a governmental fund.
  - Even if administrative control is not currently being exercised, would the district have the ability to intervene in the event of misspent funds or other questionable activity?
  - If any aspect of control or administrative involvement – governmental fund

- Discuss your student activity funds with principals, staff advisors, etc. to help determine proper classification under GASB #84
- Discuss details with your auditor (classification) and legal counsel (allowable exp.)
- Review Section II E.18 of the Michigan Public School Accounting Manual
More to come this afternoon!!
Questions?

Christopher May
Financial Specialist
Office of Financial Management,
State Aid & School Finance
517-335-1263
MayC@michigan.gov
Health and Nutrition Services
Community Eligibility Provision (CEP)

- Optional Program for schools that have a high number of Directly Certified Students
- Increase in overall number of CEP Schools
- Accurate Point of Service and corresponding documentation
Economically Disadvantaged Students in CEP Schools

- Direct Certification Reports from the Michigan Student Data System (MSDS)
  - Documentation to Extend Eligibility

- Homeless, Migrant, Runaway Lists

- Household Information Survey (AKA Household Information Report)
31A At-Risk Funding and the School Breakfast Program

• Per Section 31a(6), LEAs operating a school breakfast program **are to use up to $10/student** for the costs associated with the operation of this program. This is not an optional expenditure of Section 31a funds.

• In the 31A Annual Program and Fiscal Report (APFR)
Hot Topics in School Nutrition Finance

- Paid Lunch Equity (PLE) Exemption
- Bad Debt Requirement
- Excess Fund Balance and Equipment Approval
- Lessons from Procurement Reviews
Paid Lunch Equity Exemption

Exemption

• PLE Exemption for SY18/19
  • Zero or positive Fund 25 balance as of January 31st, 2018
  • Business as usual for negative fund balance
• PLE Exemption for SY19/20
  • Zero or positive Fund 25 balance as of December 31st, 2018

Document

• Supporting evidence for an exemption
  • Detailed GL that clearly indicates balance
• Completion of the PLE Tool in its excel format
  • Student prices and October meal counts every year
Bad Debt Policy

MDE Admin Memo #4 - Bad Debt & FAQs SY 2017/2018

- Written policy required July 1, 2017
- *Inactive* students negative balances must be made whole in the food service fund by December 31st and then written off in the POS system, every year
- Can be tracked and collected by business office after December 31st
Excess Fund Balances

USDA Program Regulation 7 CFR Part 210.14(b) requires an SFA to limit its net cash resources to an amount that does not exceed 3 months average expenditures.

USDA Program Regulation 7 CFR Part 210.19(a)(1) requires each SFA to submit a formal Excess Fund Balance Spend Down Plan of Action.

Each spring, SFA is required to fill out the online plan of action form and upload any supporting documents in GEMS/MARS.

SFA must spend down excess funds by June 30th of the current year, or request a carryover extension.
2 CFR Part 200.407 & 200.439 requires prior written approval for equipment and capital expenditures over $5,000 or the SFA’s capitalization threshold, whichever is less.

Exception: Items on the USDA Pre-approved list if the cost is below $25,000 cumulatively per building per year.

Failure to obtain MDE’s prior approval results in an unallowable cost.

Formal Vs. Informal Procurement

Is the purchase valued over the small purchased threshold?

Federal = $250,000 (Services)
Michigan = $100,000 (Food)
Michigan = $24,459 (Non-Food/Supplies)
Local = Varies

SFAs must adhere to the most restrictive threshold set in all situations.

You can conduct an informal purchase

You must conduct a formal purchase
Common Findings for Procurement

- Lack of documentation for micro, small and/or formal purchases
- Lack of affirmative action documented in procurement procedures
- General procurement procedures insufficient for child nutrition programs
Special Education Updates, Maintenance of Effort and Excess Cost

Michigan School Business Officials MDE/CPA Workshop
Kellogg Center
June 5, 2019
Agenda

- Introductions
- OSE Finance Updates
- LEA Maintenance of Effort Updates
- Excess Cost
- Q & A
Introductions
Office of Special Education
Finance Updates
OSE Finance Updates

- New staff
- New staffing structure
- Website
- Technical assistance
Program Fiscal Reviews (PFRs)
Program Fiscal Reviews

- Monitors assigned by region
  - Common Findings
    - Unapproved Personnel
      - https://www.michigan.gov/mde/0,4615,7-140-6598_88188---,00.html
    - Unallowable Costs
      - https://www.michigan.gov/documents/mde/StateAid_IDEA_PartB_Section611_Allo
        wable_Costs_519694_7.pdf
  - Proportionate Share
  - Lack of Documentation
Local Educational Agency
Maintenance of Effort
Maintenance of Effort

- Two standards
  - Eligibility and Compliance – An LEA must budget and expend at least the same amount of either local, or state and local, funds on a total or per capita basis.
  - LEA MOE Eligibility and Compliance requirements are tested at the ISD level in the aggregate including the ISD’s LEAs and public school academies (PSAs).
  - 2017-18 fiscal year and moving forward includes all ISDs/LEAs/PSAs in the aggregate regardless of whether districts receives federal IDEA, Part B funding.
Maintenance of Effort

Status:

- LEA MOE Eligibility and Compliance testing in Catamaran
- 2017-18 Compliance Testing – Went “live” April 23, 2019. All ISD’s met MOE Compliance under at least one of four methods
- 2019-20 Eligibility Testing – on schedule for June 2019
Excess Cost
Excess Cost

- An LEA must use IDEA funds to pay only the excess cost of providing special education and related services for children with disabilities in a given school year.
- **Calculates elementary and secondary schools separately**
- Not a year-to-year comparison
- Tests whether or not the LEA spent a minimum average amount for the education of elementary and secondary school children with disabilities before using IDEA funds.
Excess Cost

- Calculation (Appendix A)
  - **a.** First the LEA must determine the total amount of its expenditures for elementary school students from all sources—local, State, and Federal (including Part B)—in the preceding school year. Only capital outlay and debt services are excluded.
  - **b.** Next, the LEA must subtract from the total expenditures amounts spent for:
    - (1) IDEA, Part B allocation,
    - (2) ESSA, Title I, Part A allocation,
    - (3) ESSA, Title III, Parts A and B allocation,
    - (4) State and local funds for children with disabilities, and
    - (5) State or local funds for programs under ESSA, Title I, Part A, and Title III, Parts A and B.

These are funds that the LEA actually spent, not funds received last year but carried over for the current school year.
Excess Cost

- Calculation (Appendix A) (continued)

- **c.** Except as otherwise provided, the LEA next must determine the average annual per student expenditure for its elementary schools dividing the average number of students enrolled in the elementary schools of the agency during the preceding year (including its children with disabilities) into the amount computed under the above paragraph. The amount obtained through this computation is the minimum amount the LEA must spend (on the average) for the education of each of its elementary school children with disabilities. Funds under Part B of the Act may be used only for costs over and above this minimum.
Excess Cost

- Calculation (Appendix A) (continued)
  - d. Except as otherwise provided, to determine the total minimum amount of funds the LEA must spend for the education of its elementary school children with disabilities in the LEA (not including capital outlay and debt service), the LEA must multiply the number of elementary school children with disabilities in the LEA times the average annual per student expenditure obtained in paragraph c above. Funds under Part B of the Act can only be used for excess costs over and above this minimum.
Excess Cost

- Status:
  - LEA Excess Cost Testing will be in Catamaran
  - LEA Excess Cost system is currently being developed in Catamaran
  - Followed the development of the MOE Eligibility and Compliance Testing development
  - Have received further clarification from federal technical assistance centers
  - Student counts/costs to be considered
  - Timing of testing
Excess Cost

- Status (continued):
  - Will be continuing to work with MSBO sub-group on development, training and implementation planning
  - Will include Single Audit perspective (members on the sub-group)
  - Will include all ISDs/LEAs/PSAs in the aggregate testing.
  - The following slides are some screenshots of the Excess Cost testing in Catamaran.
**Excess Cost**

**Excess Cost District Data Form**

Fields with * are required.

3. Enter the amount of **state and local funds** your district spent during the 2017-18 school year on all elementary students and secondary students.

- In answering this question, be sure to include ALL state and local expenditures. This includes things like food services, capital projects, debt service, sinking funds, Career Technical Education, General Fund, Special Education Fund, Adult Education Fund, etc.
- Do not include any federal expenditures.
- If you are filing this out as an ISD, do not include transfers to Districts and ISDs, as those expenditures will be recorded by such Districts.

**District Notes**

Districts may use this space to jot down notes and/or upload files for future reference. This information will not be reviewed by the ISO or MDE and is strictly for Districts' reference. It will be available when Excess Cost must be completed next year.
Excess Cost
Excess Cost

Excess Cost District Data Summary

Arenac Eastern School District (06010) Nov2018

Last Modified: 2/13/2019 9:39:08 AM by Alex Karren

Here is the data you provided. Look it over to make sure it is correct. When you are finished, click Submit to ISD.

<table>
<thead>
<tr>
<th></th>
<th>Grade Levels</th>
<th>Elementary</th>
<th>Secondary</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Total Number Of Students, 17-18</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
</tbody>
</table>

|   | Federal Expenditures | $0 | $0 | $0 |
|   | Part B IDEA           | $0 | $0 | $0 |
|   | ESSA Title I, Part A  | $0 | $0 | $0 |
| 7 | ESSA Title II, Parts A & B | $0 | $0 | $0 |
| 8 | State And Local ESSA  | $0 | $0 | $0 |
| 9 | State And Local Spec Ed | $0 | $0 | $0 |
|10 | Number Of SWOs, 16-19 | 0  | 0  | 0   |
Excess Cost

Part 1 of 2

Excess Cost and Aggregate Threshold

Allegan Area Educational Service Agency (03000) Nov 2018

Last Modified: 10/18/2018 10:07:24 AM by The System


4 of 11 Districts have submitted Excess Cost data.
4 of 11 District Data Forms have been accepted by the ISO.

Expenditures

<table>
<thead>
<tr>
<th>Expenditures</th>
<th>Elementary</th>
<th>Secondary</th>
</tr>
</thead>
<tbody>
<tr>
<td>State and Local Expenditures</td>
<td>$129,000</td>
<td>$483,500</td>
</tr>
<tr>
<td>Federal Expenditures</td>
<td>$3,800</td>
<td>$4,500</td>
</tr>
</tbody>
</table>
## Excess Cost

### Part 2 of 2

### Required Deductions

<table>
<thead>
<tr>
<th></th>
<th>Elementary</th>
<th>Secondary</th>
</tr>
</thead>
<tbody>
<tr>
<td>Debt Service</td>
<td>$3,700</td>
<td>$7,600</td>
</tr>
<tr>
<td>Capital Outlays</td>
<td>$1,539</td>
<td>$2,102</td>
</tr>
<tr>
<td>Part II IDEA</td>
<td>$5,510</td>
<td>$1,414</td>
</tr>
<tr>
<td>ESSA Title I, Part A</td>
<td>$4,968</td>
<td>$17,548</td>
</tr>
<tr>
<td>ESSA Title III, Parts A &amp; B</td>
<td>$66,612</td>
<td>$4,510</td>
</tr>
<tr>
<td>State and Local ESSA</td>
<td>$5,751</td>
<td>$8,732</td>
</tr>
<tr>
<td>State and Local Special Education</td>
<td>$4,245</td>
<td>$8,721</td>
</tr>
</tbody>
</table>

### Excess Cost Threshold Calculation

<table>
<thead>
<tr>
<th></th>
<th>Elementary</th>
<th>Secondary</th>
</tr>
</thead>
<tbody>
<tr>
<td>Adjusted Expenditures, 17-18</td>
<td>$40,475</td>
<td>$417,273</td>
</tr>
<tr>
<td>Total Number of Students, 17-18</td>
<td>1600</td>
<td>2700</td>
</tr>
<tr>
<td>Average Annual Per-Pupil Expenditure, 17-18</td>
<td>$25</td>
<td>$155</td>
</tr>
<tr>
<td>Number of SDWs, 18-19</td>
<td>3380</td>
<td>66990</td>
</tr>
<tr>
<td>Anticipated Excess Cost Threshold, 18-19</td>
<td>$84,500</td>
<td>$10,383,450</td>
</tr>
</tbody>
</table>

MDE Office of Special Education
Maintenance of Effort vs. Excess Cost

- Center for IDEA Fiscal Reporting (CIFR) document on Key Differences between IDEA Local Education Agency Maintenance of Effort and Excess Cost Requirements
Single Point of Contact

- Single point of contact for ISDs, LEAs, and PSAs for IDEA Flowthrough, State Aid Reimbursement, and Pupil Accounting:
  - Sean McLaughlin, Financial Analyst, mclaughlins@Michigan.gov, (517) 241-7123
  - JL Purves, Financial Analyst, purvesj@Michigan.gov, (517) 241-7081
Single Point of Contact

- Breakout for single contact:

  Sean McLaughlin – Financial Analyst        Yellow
  Cindy Keller – Auditor
  
  JL Purves – Financial Analyst        White
  James Williams IV - Auditor
Office of Special Education Finance
Contact Information
Contact Information

- **John Andrejack**
  - Supervisor, Financial Manager, Program Finance
  - Phone: (517) 241-1235
  - andrejackj@michigan.gov

- **Scott Kemmer-Slater**
  - Financial Manager
  - Phone: (517) 335-1662
  - kemmerslaters@michigan.gov
Contact Information (Continued)

- **Sean McLaughlin**
  - Financial Analyst, Primary POC Region 1 (UP), 2, Wayne RESA
  - Phone: (517) 241-712
  - mclaughlins@Michigan.gov

- **JL Purves**
  - Financial Analyst, Primary POC Region 1 (Upper LP), 3, 4 (Except Wayne RESA)
  - Phone: (517) 241-7081
  - purvesj@Michigan.gov
Contact Information (Continued)

- Cindy Keller
  - Auditor, Program Fiscal Reviews
  - Phone: (517) 335-0450
  - kellerc2@Michigan.gov

- James Williams IV
  - Auditor, Program Fiscal Reviews
  - Phone: (517) 241-7125
  - williamsj32@Michigan.gov

- Joni Jay
  - Financial Analyst, ISD Flowthrough Allocations
  - Phone: (517) 241-4518
  - jayj1@Michigan.gov
Other - Questions and Answers
THE END

PRESENTED BY:

- Joe Polasek - State E-Rate Coordinator
- Dr. Terry Nugent – Equitable Services Ombudsman – MDE
- Dr. William Pearson – Partnership District Liaison – Office of Partnership Districts
- Gloria Suggitt – Single Audit Coordinator – Office of Financial Management
- Rebecca Dean – Auditor – Office of Financial Management
- Caitlin Hengesbach – Audit Manager – Office of Financial Management
- Christopher May – Financial Analyst – Office of State Aid & School Finance
- Melanie Brummeler – Manager – Office of Health & Nutrition Services
- Alyssa Sagolla – Financial Manager – Office of Health & Nutrition Services
- John Andrejack – Financial Manager – Special Education
- Scott Kemmer-Slater – Special Education
- Alex Kontras – Special Education