



**School System and Charter School**

**Business Manager and Financial Officer**

**Monthly Call Meeting**

**September 2024**



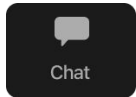
# Zoom Meeting Preparation



- Please make sure your phone or computer is muted to minimize background noise.
  - To do this, hover over the bottom left-hand side of your screen and click “Mute.”



- Please make sure you have turned off your camera to save bandwidth and prevent any connectivity issues.
  - To do this, hover over the bottom left-hand side of your screen and click “Stop Video.”



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

If you require an interpreter or have other accessibility needs for future LDOE meetings, please contact [LDOEcommunications@la.gov](mailto:LDOEcommunications@la.gov).



# Agenda

- **Required Submissions**
- **State Grants Update**
- **Federal Grants Update**
- **MFP Update**
- **Reporting Requirements**
- **AFR Reporting Update**
- **Federal Maintenance of Effort**
- **Call Dates and Slide Deck Links**
- **Resources**

Please contact [schoolfinancehelpdesk@la.gov](mailto:schoolfinancehelpdesk@la.gov)



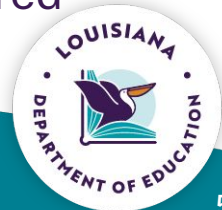
# Required Submissions



# Periodic Expenditure Reports (PERs)

- PERs are currently not being submitted by many school systems on or before deadline.
- Non-submission is a problem because PERs support education requirements for federal grants.
- Tools are being implemented to encourage school systems to comply with the due dates to include but not limited to reminder emails from eGMS.
  - PER Submission Deadlines are:
    - **3/31 due 4/15**
    - **6/30 due 7/15**
    - **9/30 due 11/15**
    - **12/31 due 1/15**
- Please arrange your work plans such that compliance with the required deadlines can be improved.

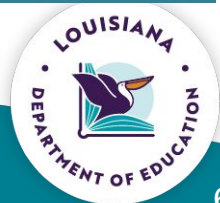
Please contact [ldoe.federalclaims@la.gov](mailto:ldoe.federalclaims@la.gov)



# School Systems General Fund Budgets

- 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.
- September 30 -deadline to submit the officially adopted budget and statute-required documents to LDOE.
- Required documents to be submitted to the LDOE include:
  - General Fund Budget Form A (Excel Document)
  - School System Adopted Budget
  - Signed and dated signature sheet.
- General Fund Budget documents can be found on the [Business Manager Support Library](#) webpage.

Please contact [schoolfinancehelpdesk@la.gov](mailto:schoolfinancehelpdesk@la.gov)



# Annual Financial Report (AFR) Data Collection

- September 3 - AFR data collection opened via the LEADS portal.
- September 30 - deadline to submit the initial Annual Financial Report to LDOE.
- Required documents and templates can be located on the AFR LEADS Support Page [\(\[leads.13.doe.louisiana.gov/lug/AFR/AFR.htm\]\(https://leads.13.doe.louisiana.gov/lug/AFR/AFR.htm\)\)](https://leads.13.doe.louisiana.gov/lug/AFR/AFR.htm)

For questions on fiscal data and auditor review process, contact [staudit@la.gov](mailto:staudit@la.gov). For questions on technical support, contact [systemsupport@la.gov](mailto:systemsupport@la.gov)

Please contact [schoolfinancehelpdesk@la.gov](mailto:schoolfinancehelpdesk@la.gov)



# State Grants





# Differentiated Compensation Allocation

State funds provided by Legislature intended to assist school systems and schools with their unique market needs in the recruitment and retention of teachers by providing different stipends for different jobs.

## Allocation Methodology

- Number of teachers as reported in the latest available staffing data multiplied by \$289.93 plus retirement benefits at the FY 24-25 retirement contribution rates.
- Calculation uses the number of teacher positions reported in the Fall 2023 MFP staffing count.

## Funding Release

- Funding was released around September 5, 2024.

Guidance and allocation documents are posted in the Business Manager Support Library.



# Differentiated Compensation Allocation

Differentiated Compensation funding must be utilized for stipends in one or more of the four approved categories of uses. Stipends may be provided in any amount and are not required to be awarded in accordance with the allocated per teacher amount.

## Approved Uses of Funds

- Stipends for teachers in critical shortage area as determined by BESE (secondary math, secondary science, or special education) and/or;
- Stipends for Highly Effective Teachers (as defined in R.S. 17:381 through 3095 Bulletin 130. Section 309), and/or;
- Stipends for teachers working in High Need schools defined as those with an Economically Disadvantaged rate of 85% or greater, and/or;
- Stipends for teacher leadership positions such as classroom teachers appointed to lead weekly teacher collaborations, or serve as coaches.



# Certificated & Support Staff Stipend Allocation

State funds provided by Legislature intended to support a stipend for Certificated and Support Staff. Funding will be allocated at a rate of \$2,000 for certificated staff and \$1,000 for Support Staff.

## Allocation Methodology

- Calculation methodology and staff data mirror the MFP Level 4 pay raise allocations inclusive of retirement benefits at the FY 24-25 retirement contribution rates.
- The number of certificated and support staff positions utilized in the calculation were reported in the Fall 2023 MFP staffing count.

## Funding Release

- Funding was released around September 13, 2024.

## Distribution Deadline

- Stipends must be distributed no later than December 15, 2024 unlike in prior years when the distribution date was determined by the school system.

Guidance and allocation documents will be posted in the Business Manager Support Library



# Stipend Approval and Implementation

## Approval and Implementation Requirements

- Both the Certificated and Support Staff and the Differentiated Compensation stipends must be presented to and adopted by school boards prior to releasing payments to employees (required by Act 1 of 2012).
- Both stipends must be reported in the school system salary schedule documents notated as stipends, and should not be added to the permanent salary pay scales.
- Louisiana Legislative Auditors will require independent CPA firms to include testing for proper approval during the Single Audit within the State Agreed Upon Procedures testing.



# State Grants - FY 2024-25

## Continuing Allocations



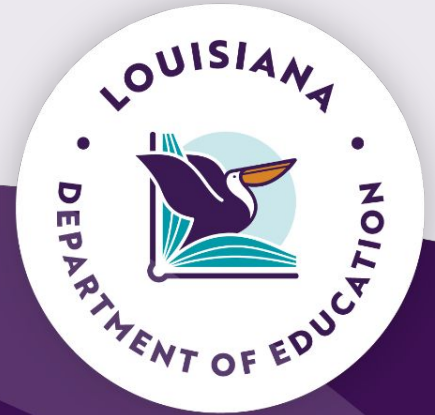
# State Grants in FY 2024-25

- Continuing Allocations:
  - Education Excellence Fund (EEF) -will be released around September 23
  - Professional Improvement Program (PIP) -ongoing allocation
  - Nonpublic Textbook and Textbook Administration -will be released on September 25
  - Agricultural Science Allocation -will be released in Spring 2025.

Please contact [schoolfinancehelpdesk@la.gov](mailto:schoolfinancehelpdesk@la.gov)

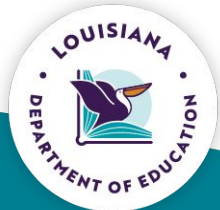


# Federal Grants



# High Cost Services

- Funding for High Cost Services Round 2 includes Federal funds.
  - Federal Funding availability ends September 30, 2024.
  - All claims must be submitted on or before November 15, 2024.





# Amended Liquidation Protocols



# Amended Liquidation Protocols

- In an effort to afford LEAs the fullest range of flexibility in drawing down the ESSER III funding, LDOE is implementing amended liquidation protocols.
  - These amended protocols apply to the ESSER III funding (formula and incentive) only.
- The amended protocols will allow LEAs additional time to liquidate:
  - Goods
  - Services
  - Construction projects



# Amended Liquidation Protocols

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

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



# FY 2025-2026 Super App Overview and School System Planning Guide



# Super App Overview

The Super App is a comprehensive application that allows LEAs to plan for their needs, access their formula funds, and apply for competitive funds on one timeline.

Within the Super App, school systems will:

- identify key strategies by answering every application question;
- budget all formula funds toward those strategies; and
- request and receive competitive funds to support CIR/UIR-specific strategies\*.

<b>Original Application</b> Launches in October Deadline to submit: 1/23	Approval of CIR/UIR-A Strategy	The LDOE will review answers to designated questions within the Super App to approve the school system's CIR and UIR strategies and grant <b>competitive funds</b> . <i>Please note: Only school systems with CIR/UIR-A sites (with the exception of Strong School Systems) will be considered for competitive funds to meet the <a href="#">federal requirement for each school system's ESSA plan</a> (20 USC §6312).</i>
<b>Amendment 1</b> Opens late April Deadline to submit: 6/30	Approval of Super App	The LDOE will review school system budgets for <b>formula</b> and <b>competitive funds</b> to ensure that each expenditure is allowable under the specific grant.

Please contact [LDOE.grantshelpdesk@la.gov](mailto:LDOE.grantshelpdesk@la.gov) with questions.

\*competitive funds can only be requested for CIR/UIR-A labeled schools (with the exception of Strong School Systems).



# School System Planning

The 2025-2026 Next Level Vision for Success School System Planning & Budgeting Workbook, including 2025-2026 Super App questions, will be released **October 17**.

## New for 2025-2026

- The Next Level Vision for Success School System Planning & Budgeting Workbook serves as a one-stop resource for all school system planning needs.
- Super App questions and funding are aligned to the LDOE's updated educational priorities.
- The updated application in eGMS automates the review process and simplifies the steps of Super App submissions to ensure alignment with ESSA requirements for labeled schools.
- LEAs will be required to identify ESSA-required comprehensive support and improvement strategies to improve student outcomes.

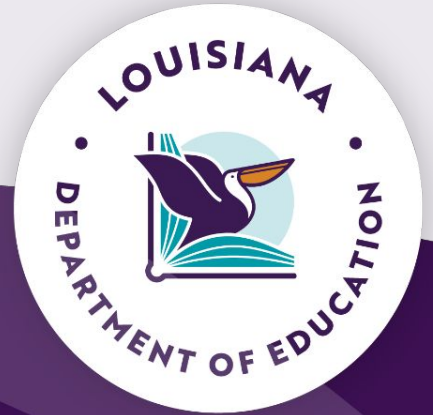
Please contact [LDOE.grantshelpdesk@la.gov](mailto:LDOE.grantshelpdesk@la.gov) with questions.  
Include "School System Planning" in the subject



# School System Planning Key Dates

Date	Item
October 17	2025-2026 School System Planning and Budgeting Workbook released
December 31	Final 2024-2025 ESSA formula funds loaded in Super App
January 23	2025-2026 Super App (competitive portion) due
Feb.-March	LDOE reviews competitive Super App submissions and provides feedback on plans and budgets
Feb.-May	School systems conduct nonpublic school consultations
April	Super App competitive allocations sent to BESE for approval
May 1	Allocations for 2025-2026 loaded in Super App
June 30	Deadline to submit 2025-2026 Super App Amendment 1
July 1	2025-2026 Super App grant period begins; Systems begin implementing 2025-2026 School System Plan

# MFP Formula Update



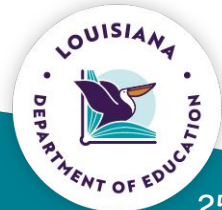


# MFP Related Data Collections

## Student Data Collection via EdLink 360:

- October 1, 2024 MFP student count data collection drives the October MFP Mid-Year Adjustment
  - February 1, 2025 student count is reconciled to October 1, 2024 student count and payments will be adjusted, upward or downward, in March 2025
- Student counts are being submitted through the new EdLink system this year
  - EdLink student data collection is underway and closes **October 18, 2024**.
  - All student data must be submitted by **October 18, 2024** to be considered in MFP calculations
- Students must be counted and reported per the official MFP Membership Definition located in the [MFP Library](#)

Please contact [LDOEmphelpdesk@la.gov](mailto:LDOEmphelpdesk@la.gov)

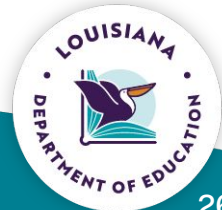


# MFP Related Data Collections

Staff Data Collection via EdLink 360 (October 1 Class: Student and Staff)

- October 1 staffing data collection drives the following funding allocations:
  - Pay Raises -2019-20, 2021-22, & 2022-23 certificated staff and support workers
    - Projected pay raise cost calculated in July will be reconciled to the October staffing data to create a final allocation in March
    - Pay raise guidance may be viewed in the [MFP Library](#)

Please contact [LDOEmphelpdesk@la.gov](mailto:LDOEmphelpdesk@la.gov)

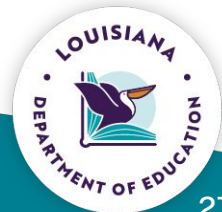


# MFP Related Data Collections

## Staff Data Collection via EdLink 360 (Mentor and Resident Teacher Collection)

- October 1 staffing data collection drives the following funding allocations:
  - Mentor Stipends
  - Resident Stipends
- October 1 staffing data collection drives the following funding allocations:
  - EdLink staffing data collection is underway and closes **October 25, 2024**.
  - All staffing data must be submitted by **October 25, 2024** to be considered in MFP calculations

Please contact [LDOEmphelpdesk@la.gov](mailto:LDOEmphelpdesk@la.gov)

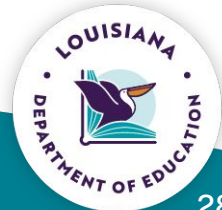


# MFP Related Data Collections

## 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 Slide Deck](#)

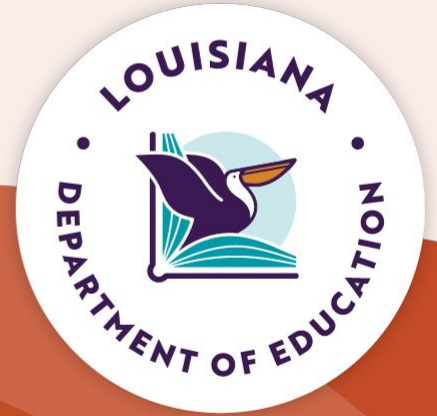
Please contact [LDOEmphelpdesk@la.gov](mailto:LDOEmphelpdesk@la.gov)



# Reporting Requirements in 2024-25



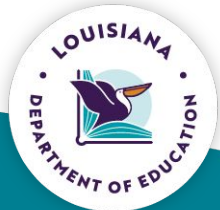
# BESE Agreed Upon Procedures



# BESE Agreed Upon Procedures

Testing is required for two schedules:

- **Schedule 1** - General Fund Instructional and Support Expenditures and Certain Local Revenue Sources for FY 2023-2024.
- **Schedule 2** - Class Size Characteristics (note: Data is provided through EdLinks 360 dashboard).



# Act 370 Reporting Requirements





# NEW Act 370 Reporting Requirements

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

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

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

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



# NEW Act 370 Reporting Requirements

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

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

ITEM	References		GENERAL FUND BUDGET			
	L.A.U.G.H. Source/Function Code	AFR Keypunch Code	Actual 2022-23	Budgeted 2023-2024	SemiAnnual (Q1 and Q2) 2023-24	SemiAnnual (Q3 and Q4) 2023-24
<b><u>Revenues</u></b>						
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				
<b>Total Revenues</b>		<b>0015000</b>	<b>\$0</b>	<b>\$0</b>		
Other Sources of Funds	5000	0051000				
<b>TOTAL REVENUES AND OTHER SOURCES OF FUNDS</b>		<b>none</b>	<b>\$0</b>	<b>\$0</b>		
<b><u>Expenditures</u></b>						
<b>Instruction:</b>						
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				
<b>Total Instruction</b>		<b>0024190</b>	<b>\$0</b>			



# NEW Act 370 Reporting Requirements

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

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

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

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

[Act 370 Information](#)



# Current Act 370 Reporting Requirements

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

**General Fund Budget** - No later than September 30 of each year, each public school governing authority shall post on its website its most recent budget and general summary in accordance with R.S. 17:88.

**Annual Audit Report** - Within 30 days of acceptance and approval by LLA, each public school governing authority shall post on its website its most recent annual independent audit.

NOTE: A review by LDOE staff revealed that systems are not in compliance with posting this information on their website. SFSS will be notifying systems who are not in compliance with this requirement.

[Act 370 Information](#)



# Federal Maintenance of Effort



# Maintenance of Effort (MOE)

**All MOE applications were due on August 30.** Best Practices in completing submissions

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

# Maintenance of Effort (MOE)

**MOE Adjustments** - The adjustment column in eGMS is provided to allow an LEA the opportunity to identify data that was not reported correctly in the AFR.

The LEA should:

1. Identify the KPC(s) in which the data was reported incorrectly
2. Identify the KPC(s) in which the data should be reported

# Maintenance of Effort (MOE)

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

For questions regarding the MOE review process, contact [fedaudit@la.gov](mailto:fedaudit@la.gov)

For technical inquiries or support with eGMS, contact [jason.berard@la.gov](mailto:jason.berard@la.gov)





# Important Reminders



# Upcoming Webinars and Monthly Call



# Reminders



- The October Business Manager Monthly Call will be held on October 23, 2024.
- Reminder with date and link will be posted in LDOE Weekly Newsletter
- The slide decks for the monthly call can be found in the [Business Manager Support Library](#) on the website.

Please contact [schoolfinancehelpdesk@la.gov](mailto:schoolfinancehelpdesk@la.gov)

