



Required Services Reimbursement Program

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Program Overview

- The Required Services Program is intended to reimburse approved nonpublic schools for the actual cost of performing selected activities.
- Annual reimbursement of each approved nonpublic school shall be for providing school services, maintaining records and completing and filing reports required by law.
- The amounts to be reimbursed are always subject to audit and the amount appropriated by the legislature each year.

Program Overview (continued)

- Participation in the program requires that detailed records be maintained during the current school year documenting the actual amount of time dedicated to the performance of selected services.
- In the subsequent school year, reimbursement may be requested for the total actual cost incurred for these services. The reimbursement form must be submitted to the Louisiana Department of Education no later than September 30th each year.
- Reimbursement is based on the funds requested, subject to the audit process, and reduced in an amount equal to the appropriation unless funding is provided to meet the total amount requested, less audit adjustments.



School Eligibility Requirements

- The annual approval process of the state Board of Elementary and Secondary Education is intended to confirm that schools utilize a “curriculum of quality at least equal to that prescribed for similar public schools,” as required by the Louisiana Constitution. For more information regarding the annual approval process, contact the Louisiana Department of Education, Office of Portfolio at (504)258-1266 or nonpublicschools@la.gov, or visit the website at <https://www.louisianabelieves.com/schools/nonpublic-schools>
- A school must submit verification to the Louisiana Department of Education that a nondiscriminatory admissions policy is adhered to under the Brumfield vs. Dodd guidelines. For more information on regarding the Brumfield vs. Dodd approval process, contact the Legal Office at (225)342-3572 or visit <https://www.louisianabelieves.com/schools/nonpublic-schools/brumfield-v-dodd>

Determining Actual Cost

The following is required to determine the actual cost for which reimbursement may be requested:

1. Eligible employees. Refer to instructions *on IDENTIFICATION OF ELIGIBLE EMPLOYEES* on slide 7.
2. Annual salary of eligible employees. Refer to instructions on *CALCULATION OF HOURLY SALARY RATES* on slides 8-10.
3. Actual amount of time dedicated to performing eligible services. Refer to *MAINTENANCE OF MONTHLY AND QUARTERLY TIME RECORDS* on slides 11-13 for instructions.
4. Reimbursable services. Refer to *CATEGORIES OF SERVICES* on slides 16-17.



Identification of Eligible Employees

A school shall be reimbursed for only those services performed by a school employee. An **employee** is defined as someone whose salary or wages are paid for by the school. Individuals who perform services at the school but who are paid by contract services **do not** qualify to be included on the reimbursement request.

- Teachers who teach only religion classes are **not** eligible to be included in the reimbursement request.
- Teachers employed to teach only pre-kindergarten classes are **not** eligible to be included in the reimbursement request.
- **However**, if a religion teacher or pre-kindergarten teacher performs qualifying services for students in grades K through 12, then the time associated with these activities may be reimbursable. Examples are the official daily attendance (religion teachers only) recorded in homeroom or first period, transportation duty, and fire drills, etc. in the safety category.

Calculation of Hourly Salary Rates

The hourly salary rate of employees must be calculated according to the following formula:

HOURLY SALARY RATE = Salary divided by *Hours Employed per Year*

- The salary should include the annual base salary plus any pay earned for extra duties. ***Excluded*** from the gross salary should be any cost to the employer for social security, retirement, employee insurance dues, or other fringe benefits.
- For example, extra compensation earned for being employed as a department chairman, assistant administrator, or elective course instructor such as band, chorus, etc. may be included in the gross salary.
- An employee whose salary is paid for ***entirely*** with ***public*** funds from another ***public*** program may ***not*** be included in the Required Services Program reimbursement request. If an employee works in return for tuition and does not receive salary or wages from the school the employee should not be included in the Required Services Program reimbursement request.

Calculation of Hourly Salary Rates (continued)

- Extra pay earned by an employee who is employed to provide before- and after-school care services **should not** be included in the gross salary amount because these services are being paid for through fees.
- Extra pay earned by an employee for extra duties beyond normal teaching duties **can be** included in the gross salary amount (i.e., English Department Supervisor), although the hours associated with these duties are not reimbursable.
- If an employee is paid an hourly wage, not a salary, then the hourly wage amount should be reported on the reimbursement form.

Calculation of Hourly Salary Rates (continued)

Hours Employed per Year is defined as:

- **Administrators:** 50-week per year schedule, 40 hours per week, or 2,000 hours.
- **Teachers, Guidance Counselors, Librarians:** 180 days, five and one-half hours daily, or 990 hours.
- **Nonprofessional Support/Part-time Employees (Secretarial, Maintenance, etc.):** actual number of hours worked in a regular school year.



Maintenance of Monthly & Quarterly Time Records

- Each employee must maintain a daily record of actual time spent performing qualifying services. Time may not be recorded in any other increment such as quarterly or annually.
- The time record must clearly state the employee's name, position, school year, month/day/year, categories of services, and hours dedicated to each service.
- Daily time should be recorded on each day that services were provided. For example, it is unacceptable to record time on the first day of the month and then draw a line across the page to indicate that this identical amount of time was spent each day.
- Daily time is recorded in minutes.



Maintenance of Monthly & Quarterly Time Records (continued)

- Time records should cover the entire school year from ***August until the end of school. For 12-month employees (administrators), time records should also be maintained during the summer.***
- Activities that take place during the months of June, July, and August should be included on the reimbursement request for the following school year.
- Time dedicated to completing the reimbursement request form may not be included as time requested for reimbursement.

Maintenance of Monthly & Quarterly Time Records (continued)

- Time records must be maintained by the school and are subject to audit by the Louisiana Department of Education.
- Time record forms are provided to record daily time in two options: monthly or quarterly formats. Either format may be utilized to record time dedicated to eligible services.
- All of the Required Services Reimbursement Program Forms are provided on the website <https://www.louisianabelieves.com/resources/library/nonpublic-schools> entitled “Required Service Time Log Monthly or Quarterly” for use in maintaining daily records.

REQUIRED SERVICES TIME LOG (MONTHLY)

School Name: _____
 Employee's Name: _____
 Title: _____

Month: _____
 School Year: _____

(Make sure time is entered in MINUTES.)

		M	T	W	Th	F	M	T	W	Th	F	M	T	W	Th	F	M	T	W	Th	F	M	T	W	Th	F	Total Time
	DATE																										
1	Pupil Attendance																										0
2	Record Maintenance																										0
3	Nonpublic School Annual Data Collection																										0
4	Transportation																										0
5	Safety																										0
9	Teacher Certification																										0
10	Continuing Education																										0

The hours documented above represent the actual amount of time I dedicated to providing services which are required and eligible for reimbursement.

Employee's Signature _____ Date _____

Note: This form and all supporting documentation are considered public record under L.R.S. 44.1 and 44.31.

REQUIRED SERVICES TIME LOG (QUARTERLY)

School Name: _____

Time Period: _____

Employee's Name: _____

School Year: _____

Title: _____

(Make sure time is entered in MINUTES.)

	M					T					W					Th					F					Quarterly Total															
	M	T	W	Th	F	M	T	W	Th	F	M	T	W	Th	F	M	T	W	Th	F	M	T	W	Th	F		M	T	W	Th	F	M	T	W	Th	F					
DATE																																									
1 Pupil Attendance																																									0
2 Record Maintenance																																									0
3 Nonpublic School Annual Data																																									0
4 Transportation																																									0
5 Safety																																									0
9 Teacher Certification																																									0
10 Continuing Education																																									0

The hours documented above represent the actual amount of time dedicated to providing services which are required and eligible for reimbursement.

Employee's Signature _____

Date _____

Note: This form and all supporting documentation are considered public record under L.R.S. 44.1 and 44.31.

Prepared by the Office of State Finance & Policy/Louisiana Department of Education

Categories of Services

The following is a description of each category of services that qualify for reimbursement:

1. PUPIL ATTENDANCE:

Activities associated with the collection of attendance data required to be reported in the Nonpublic Schools Annual Statistical Report. Such activities include:

2. RECORD MAINTENANCE:

Activities associated with the maintenance of student cumulative records as required by Bulletin 741 and Senate Bill 252 passed in the 1999 Regular Session of the Legislature for Nonpublic Schools.

3. NONPUBLIC SCHOOL ANNUAL DATA COLLECTION:

Activities associated with the preparation of the Nonpublic School Annual Data Collection. This report includes data such as: grades taught at the school, number of student instructional days, number of faculty and students, number of high school graduates (from prior year) and other student demographic information.

Categories of Services (continued)

4. TRANSPORTATION:

Activities associated with planning or scheduling transportation services for students, and monitoring the loading and unloading of students from buses or cars.

5. SAFETY:

Activities associated with ensuring the school is in compliance with all applicable local, state, or federal government health and safety regulations. These activities may include safety drills (fire, tornado, hurricane, and chemical spills), testing (pesticide, lead, asbestos), and health and safety standards.

6. TEACHER CERTIFICATION:

Activities associated with the paperwork required for teachers to obtain certification for the first time, or maintain and update certification information.

7. CONTINUING EDUCATION:

Activities associated with the minimum two (2) days of professional development to ensure compliance with Nonpublic School Bulletin 741 regulations. A day as defined in Bulletin 741 consists of “330 minutes of instructional time”. The most hours that can be claimed is 11 (2 days at 5.5 hours a day).

Summary Time Record Form Preparation Instructions

- The ***SUMMARY TIME RECORD FORM*** does not replace the monthly/quarterly time logs maintained throughout the year.
- This form must be prepared in addition to the time log and essentially summarizes the information contained in the monthly/quarterly time logs.
- The difference between the monthly/quarterly time logs and the ***SUMMARY TIME RECORD FORM*** is that the latter must be submitted with the reimbursement request form.
- The monthly/quarterly time logs must be submitted for review only if specifically requested by Department staff.
- The employee name, position, gross annual or hourly salary, school year, and hours dedicated to providing services under each of the eligible categories must be included in the ***SUMMARY TIME RECORD FORM***.
- Hours should be entered from the total column of the REQUIRED SERVICES TIME LOG so that the two forms match.
- The form must be signed by each individual employee affirming the following:

I hereby certify that I actually performed the services for which reimbursement is sought and that the information submitted by me is true and accurate.

Summary Time Record Form

REQUIRED SERVICES SUMMARY TIME RECORD FORM

Employee	Position	Gross Annual Salary	School Year

Pupil Attendance	Record Maintenance	Nonpublic School Data Collection	Transportation	Safety	Teacher Certification	Continuing Education

I hereby certify that I actually performed the services for which reimbursement is sought and that the information submitted by me is true and accurate.

Note: This form and all supporting documentation are considered public record under L.R.S. 44:1 and 44:31.

Employee's Signature

Date

Reimbursement Form

REIMBURSEMENT FORM PREPARATION INSTRUCTIONS:

1. All schools must use the REQUIRED SERVICES REIMBURSEMENT FORM Excel spreadsheet provided on the Louisiana Department of Education website. To locate the form go to <https://www.louisianabelieves.com/resources/library/nonpublic-schools> and select the Reimbursement Form 20XX-20XX.
2. Open the Excel file, then save and rename the file:
 - Go to File
 - Save As
 - Select the appropriate drive
 - Enter the new name of the file and click save. Include the school year in the name of the file.
 - a. This entire document is called a *workbook*; it contains two *worksheets*, “**Form**” and “**Summary**”. These worksheets are accessed by selecting the appropriate tab at the bottom left corner of the screen.
 - b. Completing the “**Form**” Worksheet
 - c. Click on the “**Form**” tab at the lower left corner of screen to make it your active worksheet.

Reimbursement Form (continued)

Excel FORM LAST UPDATE JULY 2011

REQUIRED SERVICES REIMBURSEMENT FORM																	
SCHOOL YEAR: 20XX-20XX																	
NAME	Annual Salary	Hourly Rate	Hours of Service	Pupil Attendance	Hours of Service	Record Maintenance	Hours of Service	Nonpublic School Data Collection	Hours of Service	Transportation	Hours of Service	Safety	Hours of Service	Teacher Certification	Hours of Service	Continuing Education	
Administrators (2000 hours/year)																	
1			\$0.00		\$0		\$0		\$0		\$0		\$0		\$0		\$0
2			\$0.00		\$0		\$0		\$0		\$0		\$0		\$0		\$0
3			\$0.00		\$0		\$0		\$0		\$0		\$0		\$0		\$0
4			\$0.00		\$0		\$0		\$0		\$0		\$0		\$0		\$0
5			\$0.00		\$0		\$0		\$0		\$0		\$0		\$0		\$0
6			\$0.00		\$0		\$0		\$0		\$0		\$0		\$0		\$0
7			\$0.00		\$0		\$0		\$0		\$0		\$0		\$0		\$0
8			\$0.00		\$0		\$0		\$0		\$0		\$0		\$0		\$0
9			\$0.00		\$0		\$0		\$0		\$0		\$0		\$0		\$0
10			\$0.00		\$0		\$0		\$0		\$0		\$0		\$0		\$0
11			\$0.00		\$0		\$0		\$0		\$0		\$0		\$0		\$0
12			\$0.00		\$0		\$0		\$0		\$0		\$0		\$0		\$0
13			\$0.00		\$0		\$0		\$0		\$0		\$0		\$0		\$0
14			\$0.00		\$0		\$0		\$0		\$0		\$0		\$0		\$0
15			\$0.00		\$0		\$0		\$0		\$0		\$0		\$0		\$0
Subtotals for Administrators				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	
Teachers (990 hours/year)																	
1			\$0.00		\$0		\$0		\$0		\$0		\$0		\$0		\$0
2			\$0.00		\$0		\$0		\$0		\$0		\$0		\$0		\$0
3			\$0.00		\$0		\$0		\$0		\$0		\$0		\$0		\$0

d. Select cell A3, and change the years to the appropriate school year, ex. 20XX-20XX.

Reimbursement Form (continued)

- e. Enter the name (column B) of each full-time administrator, teacher, librarian, and counselor that actually performed the eligible duties throughout the school year. Employees should be categorized according to the duties and responsibilities each performs for the majority of the time employed.
- For example, an Assistant Principal who also teaches two classes would be classified as an Administrator, since the assistant principal duties comprise 50 percent or greater of the assigned responsibilities.
- f. Then enter the annual salary for full-time employees (column C) only ONCE. The hourly rate for this group of personnel will automatically be calculated in the form.
- g. Enter the name of the part-time and nonprofessional support personnel.

Reimbursement Form (continued)

- h. Enter the hourly rate paid to each part-time and nonprofessional support personnel by dividing the gross salary by the actual number of hours employed in a regular week.
- The hourly rate for part-time employees who are paid a salary should be computed based on the gross annual salary divided by the actual number of hours employed annually.
 - Enter the hours of service for each appropriate category across the row. Once the actual hours of service for each category have been entered, the dollar amount for that category will also automatically compute.
- i. Enter the number of hours of service for each employee in each applicable category.
- j. The Reimbursement Form will automatically calculate the amount for each category by employee.
- k. The Reimbursement Form will automatically calculate the totals for each category to determine the total amount requested for reimbursement by category.

Reimbursement Form (continued)

3. Completing the “Summary” Worksheet

- a. Click on the “**Summary**” tab at the lower left corner of screen to make it your active worksheet.
- b. Select cell G2, and change the years to the appropriate school year, ex. 20XX-20XX.
- c. Complete each item of the **Summary Page** (Federal ID#, Name of School, address, contact person, site code, parish, diocese, school administrator, phone #, fax #, and contact email) by placing the cursor on the appropriate blank line and entering the data.
- d. The “**Summary of Totals**” section will be automatically calculated when the corresponding totals are calculated in each category on the separate worksheet located in the **Form** section. Data cannot be manually entered in this section of the summary page.
- e. The summary page of the request form should be completed with the school information and signed by the school administrator with the following certification:

I hereby certify that the activities for which reimbursement is requested are mandated by State Law or regulation or requirement of state department, state agency, or local school board; are not an integral part of the teaching process; were actually performed by employees of this school and I understand that false statements will be subject to civil and criminal penalties

Reimbursement Form (continued)

f. "Summary" tab example:

REQUIRED SERVICES REIMBURSEMENT FORM									
School Year: 20XX-20XX									
Ed Finance ID #:	FOR LDOE USE ONLY				Site Code:				
Federal ID #:					Name of Civil Parish:				
Name of School:					Name of Diocese:				
Address:					School Administrator:				
City:					Phone Number:				
Zip Code:					Fax Number:				
Contact Person:					Contact E-mail:				
SUMMARY OF TOTALS									
TOTAL REQUESTED:	\$0	Pupil Attendance	Record Maintenance	Nonpublic Data Collection	Transportation	Safety	Teacher Certification	Continuing Education	
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	
<p><i>I hereby certify that the activities for which reimbursement is requested are mandated by State Law or regulation or requirement of a state department, state agency, or local school board; are not an integral part of the teaching process; were actually performed by employees of this school, and I understand that false statements will be subject to civil and criminal penalties.</i></p>									
Administrator's Signature:					Date:				
<small>Last updated July 2011</small>									

According to L.R.S. 44:1 and 44:31, the Required Services Reimbursement Claim form and all supporting documentation are public records and subject to audit.

Submitting the Required Services Reimbursement Packet

A school must submit the entire Required Services reimbursement packet ([Required Service Time Log \(Monthly or Quarterly\)](#); [Required Service-Reimbursement Form 20XX-20XX](#); [Required Service-Summary Time Record Form 20XX](#)) to the Louisiana Department of Education no later than September 30 each year. If September 30 falls on a Saturday then the deadline is Friday, September 29, if September 30 falls on a Sunday then the deadline is Monday, October 1.

Schools must submit the completed electronic files via e-mail to NonPublicFinanceHelpDesk@la.gov.

Please ensure you receive a confirmation email from our office stating we have received your submission. If you do not receive confirmation within 48 hours please contact our office at 225-342-3617.

The electronic file must be labeled with the school's name, Site Code, school year, and file type.

Example: ABCD Academy of Learning, 12345L, 2021, Signed PDF

Records Retention Policy

The following list of records must be prepared, maintained, and must be available for review by the Department of Education staff upon request:

- 1. TIME RECORD** – Daily time record for each employee included on the reimbursement form showing the amount of time spent providing services
- 2. SALARY RECORD** – Contract and payroll records for each employee for whose time reimbursement is requested
- 3. CATEGORIES OF SERVICES:**
 - a. Pupil Attendance – Roll books and attendance reports and list of homeroom or first period teachers.
 - b. Record Maintenance – Student Cumulative Records.
 - c. Nonpublic School Annual Data Collection – Copy of report.
 - d. Transportation – “Duty Schedule”, map of school with notations on plans for loading and unloading.
 - e. Safety – Testing reports, documentation of safety drills.
 - f. Teacher Certification – Current teacher certificates.
 - g. Continuing Education – Agendas and sign-in sheets for school professional development days reimbursement is being requested.

Commonly Asked Questions

Can we continue to claim minutes for tasks completed at home in online zoom meetings? Do all required services stop March 13th?

You may count services that were performed over your distance learning process, for example attendance and records keeping would be allowable because the process could be conducted. Meanwhile, fire drills and other qualifying safety items would not be allowable.

We're working on our Required Services for the 2019-2020 school year. A question has come up about the time spent with vendors while getting quotes for cleaning/disinfecting due to covid19. Are we allowed to charge minutes consumed during this time? The vendor had to view every inch of the facility to get an accurate picture of what would need to be done, since there are guidelines to be followed to protect our students and employees.

Unfortunately, that would not be allowable. The only allowable changes for this year is attendance and records keeping since we are conducting distance learning. For safety and drills that would normally be conducted that will have to be blank for the time period schools have been closed.

When is the deadline for submissions? Also, I know the format changed slightly last year as to how you guys wanted to receive the information. Still a zip drive and no hard copies?

The deadline is September 30th, and the schools are more than welcome to send it over email, thumb drive, or any other electronic media.

Commonly Asked Questions (continued)

How is the state handling the required services documentation since we were required to shut down for nearly the entire 4th quarter of the school year?

Required Services is still being handled the same as if we were in buildings teaching. If you conducted attendance through distance learning, that counts. If you conducted records maintenance from outside the office that time counts. Safety Drills and items that cannot be conducted as part of distance learning will need to remain blank for those periods.

Has there been any changes from the state yet? Also, is there any change to them because of the situation with Covid-19? I assume we can still record information if we are still in school (online). I am guessing we can still conduct attendance at the beginning of the school day, record maintenance at the end of the quarter and where record maintenance applies to other staff members besides teachers?

Yes, if you are conducting normal operations, even online, you may count the time performing those pertinent required services. They will be counted exactly the same as if you were in normal operation.

I have a question regarding Required Services in light of COVID-19. As school is closed for 30 days, we will not be doing the required drills during this time, am I making note of this on the remainder of March and April on the monthly log?

Since required drills are not performed, you will not be able to claim these hours or these months. If you are performing "distance learning" or other online learning you can document time that other required services are conducted. The forms during these times in which services were not conducted will have to remain blank.

Commonly Asked Questions (continued)

Despite our school closure, we continue to work remotely. Is it possible to still claim some of the minutes we work at home? Following are some examples of the tasks we are performing that we normally claim:

- Faculty, Administration and Divisional meetings (Now through Zoom)
- Daily record maintenance
- Online class attendance
- Report Card Grading

Finally, in lieu of safety drills held at school, can our nurse send out health and safety emails to fulfill our two (2) monthly safety requirements?

Regarding counting hours for required services the following instances can be counted for hours:

- Faculty, Administration and Divisional meetings (Now through Zoom)***
- Daily record maintenance***
- Online class attendance***
- Report Card Grading***

You CANNOT count hours for safety drills held at school, by sending out health and safety emails. Those hours will have to be blank for the time period that the schools are/were closed.



Commonly Asked Questions (continued)

Who can sign an employee's hour summary form if they are no longer working at the school? (deceased or no longer working for the school)

The principal can sign in their place and he or she has to write a brief explanation below the signature explaining why they are signing for the employee.

How long must a school system retain their Required Services documentation?

School systems are required to retain their Required Services records for no less than 3 years.

Can a LEA claim hours worked to register students for the Scholarship Program and also to enter all of the information into LEADS?

No because it is not required service activity. It is an enrollment activity and related to the drawing of tuition – a requirement to participate in the program and receive funding. They have to register paying students and we do not pay them for that.

Can a school lock down for drug/gun searches be claimed under Safety?

No, because the State doesn't require the schools to perform them.



Commonly Asked Questions (continued)

As we wind down from SY 2020-21, please advise if there are any changes in the expectations for Required Services reporting. Will we continue to submit hard copy forms to document the services provided by the schools? Are there any changes to the forms?

We are moving to electronic only submission, this has been updated in our guidelines posted on our website. We have not received word on updates to the Required Services program and thusly must continue to keep the reporting procedures the same at this time. In the event changes are made all nonpublic entities will be notified through the nonpublic newsletter.

I am wondering if teachers were to do their professional development online, would that count as their two days of PD continuing education? Also, what kind of documentation is needed for their continuing education? We are planning to use an online based professional development/continuing education service to aid our teachers this year, in addition to monthly, school-provided PD.

Professional development online does count as their two days of PD continuing education. If there is a sign in roster, certificate of training, or signed time log any of those types of documentation would suffice as proof of training.

Under the salary section, do I add to the teacher's base salary the stipends for coaching a sport as well?

You can only claim 1 salary, and that should only be the salary for their main position. If they work 51% of the time as a teacher, that is the position and salary that should be claimed

Commonly Asked Questions (continued)

We have two hourly support staff that record services for transportation. They also work in Aftercare. Do I need to subtract out what was worked for aftercare from their base pay as an aid? (I don't even know if that is possible.)

No you do not need to subtract any additional time in your Aftercare program, not every school system has this so it is not equal to reduce a base salary by that amount.

For our new teachers, we had 2 days of training for them in July. Can we count those hours?

Yes professional development time does count. Understand that there is a limit on hours though, as is referenced in the instructions.

Can you tell me what is the total training hours that I can claim? I know there is a cap number on that but I can't seem to locate it in the instruction manual that I have.

The limit for hours per year is 11.

Is there a new instruction manual? Mine is dated August 2010.

Yes there is a new instruction manual. The new forms and manual are located on our website.
<https://www.louisianabelieves.com/resources/library/nonpublic-schools>

The salary is what is reported to the IRS, correct? With that said, for our principal, part of her salary is that she gets her insurance paid for her through the school. Should that be included in her salary or do you want her base salary?

We only need the base salary, any stipends, additional incentives or bonuses do not need to be reported for this allocation.

