



School System and Charter School

Business Manager and Financial Officer

Monthly Call Meeting

August 2024



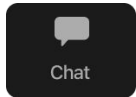
Zoom Meeting Preparation



- 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.



Agenda

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

Please contact schoolfinancehelpdesk@la.gov



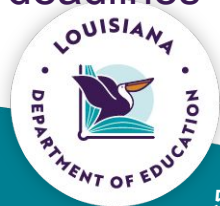
Required Submissions



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



Charter Schools Annual Budgets

- The FY 2024-2025 Annual Charter School Operating Budgets were due on Thursday, August 1, 2024.
- If the Annual Operating Budget submitted by August 1 is not adopted in accordance with the Louisiana Local Government Budget Act, submittal of the budget adopted in accordance with the Budget Act is required no later than September 30.
- A signed and dated Statement of Affirmation must be submitted with the annual budget workbook, which can be found in the Charter School Resources on the [Business Manager Support Library](#) webpage.

Please contact charterfinancehelpdesk@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



State Grants



State Grants - FY 2023-24



Special Education Camera Maintenance Allocation

- Provides for one time payments to assist with maintenance costs associated with the purchases of cameras for special education classrooms.
- Allocation should be housed in a restricted fund/account and utilized for intended purposes only.
- Unspent funds should remain in restricted account as “fund balance.”

Funds were issued to school systems in June 2024.

Please contact schoolfinancehelpdesk@la.gov



State Grants - FY 2024-25

Resulting from 2024 Legislative Session



State Grants in FY 2024-25

- Highlights of state grants from 2024 Legislative Session:
 - Certificated and Support Staff Stipend Allocation (\$2,000/\$1,000)
 - Differentiated Compensation Allocation
 - Apprenticeship and Internship Allocation
 - Tutoring Allocation

Please contact schoolfinancehelpdesk@la.gov

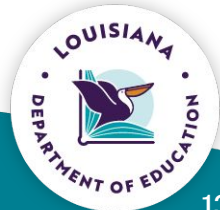


Certificated & Support Stipends

- Provides for one time stipend payments.
- \$2000 for certificated employees and \$1000 for support employees.
- Calculation methodology and data mirror the MFP pay raise allocation.
- Includes retirement benefits at the FY 24-25 retirement rates.
- Stipends must be distributed no later than December 15, 2024.

Guidance document and allocation will be posted in the weekly LDOE newsletter and Business Manager Support Library by August 27th. Funds will be released in early September.

Please contact schoolfinancehelpdesk@la.gov



Differentiated Compensation

- Provides funding to allow school systems to address their unique market needs in the recruitment and retention of teachers.
- Allocation methodology is based on the number of teachers as reported in the latest available staffing data.
- Stipends are not required to be awarded in accordance with the amount that was allocated per teacher.
- Includes retirement benefits at the FY 24-25 retirement rates.

Guidance document and allocation is posted in the [Business Manager Support Library](#). Funds will be released September 5, 2024.

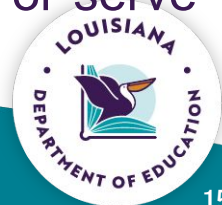
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Differentiated Compensation

- Allocations may be utilized in **any** of the following areas:
 - Stipends for teachers in critical shortage area as determined by BESE (secondary math, secondary science, 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.

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Approving & Releasing Stipend Payments

- The certificated/support stipends and the differentiated compensation stipends must be presented and adopted by school boards prior to compensating employees (required by Act 1 of 2012).
- Both stipends must be reported in the system's salary schedule documents notated as stipends, and should not be added to the permanent salary pay scales.
- Louisiana Legislative Auditors will include testing for proper approval during Single Audit testing through State Agreed Upon Procedures.

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Tutoring Allocation

- Provides for an allocation to implement high dosage tutoring during the instructional day.
- Total allocation of \$30 Million was divided evenly by the number of qualifying students in grades K through 5 to generate a per pupil allocation.
- Each school system was provided an allocation based on the number of qualifying students multiplied by the per pupil.

Systems will be required to submit a plan for these funds prior to release of funds. Guidance document and allocation is posted in the [Business Manager Support Library](#).

Please contact schoolfinancehelpdesk@la.gov



State Grants - FY 2024-25

Continuing Allocations



State Grants in FY 2024-25

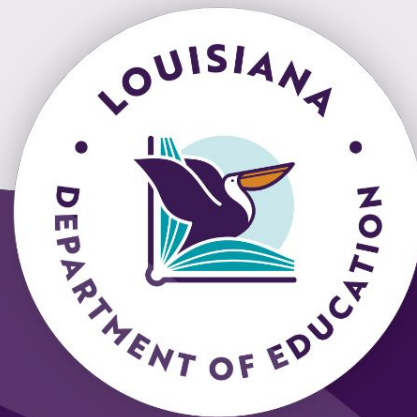
- Continuing Allocations:

- Education Excellence Fund (EEF) - will be released in Fall 2024
- Professional Improvement Program (PIP) - ongoing allocation
- Nonpublic Textbook and Textbook Administration - will be released in Fall 2024
- Agricultural Science Allocation - will be released in Spring 2025.

Please contact schoolfinancehelpdesk@la.gov



Federal Grants

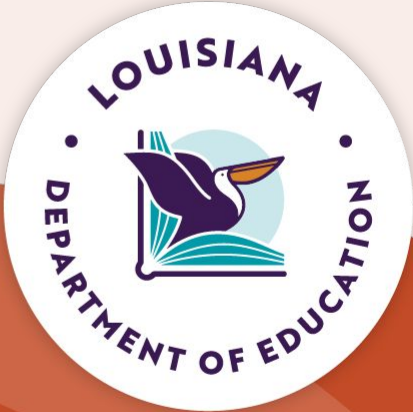


High Cost Services

- 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*.

Original Application 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 competitive funds . <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 federal requirement for each school system's ESSA plan (20 USC §6312).</i>
Amendment 1 Opens late April Deadline to submit: 6/30	Approval of Super App	The LDOE will review school system budgets for formula and competitive funds to ensure that each expenditure is allowable under the specific grant.

Please contact 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 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



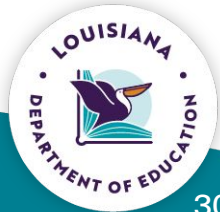
MFP Formula Update



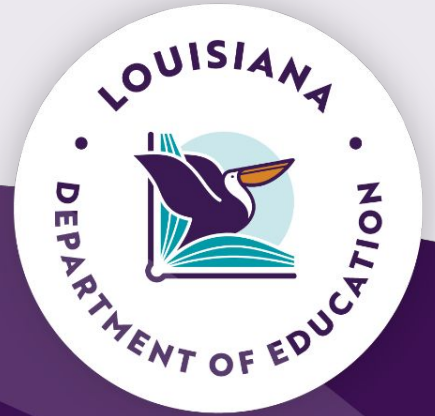
2024-25 CDF Payment

- The initial CDF Payment was released August 14, 2024.
- Guidance document and allocation is posted in the [MFP Library](#)

Please contact LDOEmphelpdesk@la.gov



New Requirements in 2024-25



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.



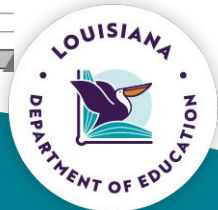
NEW Act 370 Reporting Requirements

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
<u>Revenues</u>						
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				
Total Revenues		0015000	\$0	\$0		
Other Sources of Funds	5000	0051000				
TOTAL REVENUES AND OTHER SOURCES OF FUNDS		none	\$0	\$0		
<u>Expenditures</u>						
Instruction:						
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				
Total Instruction		0024190	\$0			

SAMM



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](#)



Annual Financial Report



2023-2024 AFR Reporting Update



Annual Financial Report (AFR)

- AFR data collection opens September 3, 2024.
- AFR data collection will remain in LEADS for the FALL 2024 collection period.
- FY 2023-2024 AFR documents and templates will be released via the AFR LEADS Support Page and on the [Business Manager Support Library](#) by August 23, 2024.

EDLINK AFR Reporting Update

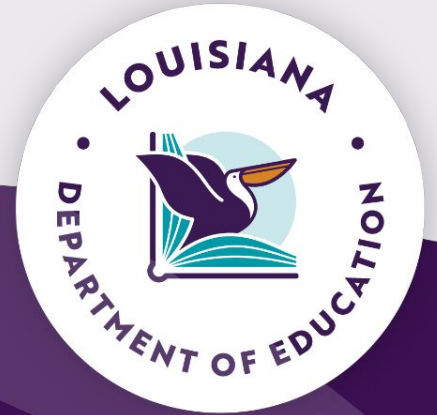


EdLink Update for Annual Financial Report (AFR)

- AFR EdLink will go live for all school systems to report for FY 2024-2025 AFR Reporting cycle.
- Release to all school systems with training will begin in Spring 2025.



Federal Maintenance of Effort



Maintenance of Effort (MOE)

All MOE applications are currently available with an August 30 deadline.

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

For technical inquiries or support with eGMS, contact jason.berard@la.gov



Important Reminders



Upcoming Webinars and Monthly Call



Upcoming Webinars

- August 27, 2024 at 2 p.m.- Quarterly Collaboration for Business Managers.
 - Topic of discussion will be the utilization of Differentiated Compensation Allocation.
- September 5, 2024 at 2 p.m. - Annual Financial Report Training Webinar
- September 16, 2024 at 2 p.m. - Student Data Collection Training Webinar
- October 24, 2024 at 2 p.m. - Staffing Data Collection Training Webinar

The zoom links for each webinar will be posted in the Systems Weekly Newsletters.



Reminders



- The September Business Manager Monthly Call will be held on September 25, 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

