



School System and Charter School

Business Manager and Financial Officer

Monthly Call Meeting

October 2024



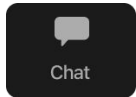
Zoom Meeting Preparation



- 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**
- **Reporting Requirements**
- **Annual Financial Report (AFR)**
- **Federal Maintenance of Effort**
- **Call Dates and Slide Deck Links**
- **Resources**

Please contact schoolfinancehelpdesk@la.gov



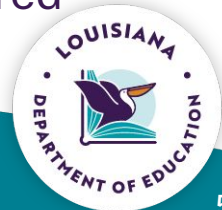
Required Submissions



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



2024 Federal Reimbursements Deadline

- The deadlines noted below are for federal awards ending on September 30, 2024:
 - eGMS Reimbursement Requests are due on or before November 15, 2024.
 - Periodic expenditure reports are due on or before November 15, 2024.



Charter Schools

1st Quarter Budget Submission

- The First Quarter Financial Budget Report for FY 2024-2025 is due by **October 31, 2024**.
- If your organization operates more than one charter school, you must submit the financial report for each individual school.
- For more details see the Instructions for Quarterly budgets tab in the Annual Budget Workbook.
-

Please contact charterfinancehelpdesk@la.gov



State Grants



FY 2024-2025 Nonpublic Textbooks Allocation

- The Nonpublic Textbooks Application is now available in eGMS.
 - Applicants are encouraged to ensure that the Nonpublic Textbooks contact information is updated and saved in eGMS.
- Orders for textbooks, etc. must be received between July 1, 2024 and June 30, 2025 to be eligible for reimbursement.
- Deadline to request reimbursement for Nonpublic Textbooks allocation is July 15, 2025.

Please contact nonpublicfinancehelpdesk@la.gov with questions



FY 2024-2025 Professional Improvement Plan (PIP)

- Quarter 1 activity forms were due on September 30, 2024.
 - Quarter 1 data is currently being processed.
- Quarter 2 activity forms are due on December 31, 2024.
- The following FY 24-25 resources are available in the ftp site.
 - PIP Guidelines
 - Employee PIP Update Form
 - PIP Activity, Transaction and Invoice Form

Please contact piplinehelpdesk@la.gov with questions



Other State Grants in FY 2024-25

- Continuing Allocations:
 - Agricultural Science Allocation - will be released in Spring 2025.

Federal Grants



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.

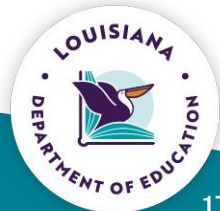
Within the Super App, school systems will:

- 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



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](#).
 - All staffing data must be submitted by **January 10, 2025**.

Please contact 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 mentor and resident staffing data must be submitted by **October 25, 2024** to be considered in MFP calculations

Please contact LDOEmphelpdesk@la.gov

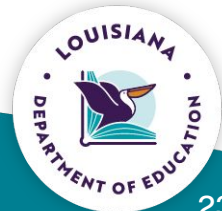


MFP Related Data Collections

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 data that is due on October 25, 2024.
- [Resident Teacher and Mentor Teacher Compensation Process Slide Deck](#)

Please contact LDOEmphelpdesk@la.gov



MFP Related Data Collections

Staff Vacancy Data Collection

- All staffing data for vacancy positions must be submitted by **November 15, 2024.**

Please contact LDOEmphelpdesk@la.gov



International Associate Teachers Stipends

International Associate Teacher Stipends

- This program supports the cost of employing first-year international teachers for language instruction with an installation stipend of \$6,000
- Stipends must be provided to International Language Associate teachers by the school system in which they are employed.

The allocation schedule was provided in the September Budget Letter in the Level 4 tab. The September Budget Letter is located in the [MFP Library](#)

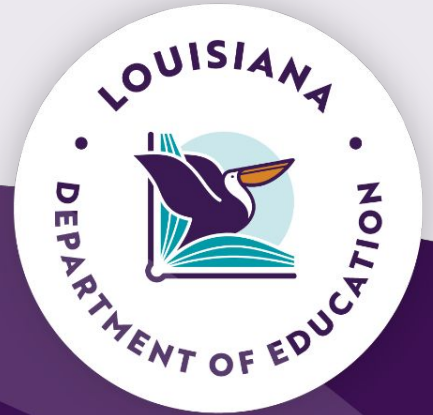
The funding was released to participating school systems on October 18, 2024.

The IAT Program contact for eligible districts have received pertinent information to further address this topic.

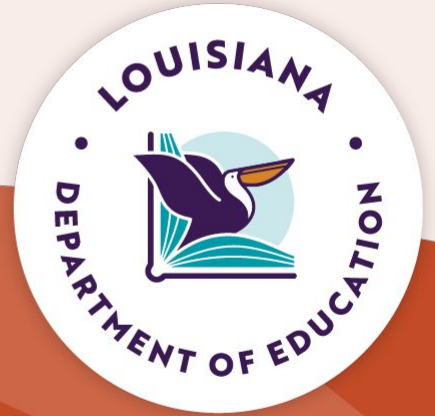
Please contact LDOEmphelpdesk@la.gov



Reporting Requirements in 2024-25



Approved General Fund Budgets



Approved General Fund Budgets

The [Approved General Fund Budget Listing](#) is available for reference in the Business Manager Support Library under the General Fund Budget Section of the webpage.



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



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.

[Act 370 Information](#)

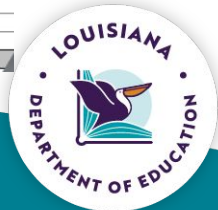


NEW Act 370 Reporting Requirements

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 Key punch 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 | | | |



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.

NOTE: This information must also be uploaded to Department of Treasury's transparency website in the Spring.

[Act 370 Information](#)



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

[Act 370 Information](#)



NEW Act 370 Reporting Requirements

Semi-Annual Contract Reporting

- Two (2) different types of data files are required to be uploaded to Department of Treasury's website in the Spring.
 - Report that includes a listing of all contracts.
 - Report that includes a listing of all expenditures (object codes 300-800).
- Each system user must have log in credentials (provided by Treasury's office) to upload data files to Department of Treasury's website.
- Training webinars will be hosted by Department of Treasury on October 31, 2024 and December 9, 2024.



NEW Act 370 Reporting Requirements

Semi-Annual Contract Reporting

- Systems must create a report (excel or csv file) with the following data elements for contracts.
 - Vendor Name
 - Expenditure Type (function number)
 - Expenditure Type (object number)
 - Expenditure Description
 - Contract Begin Date
 - Contract End Date
 - Board Approved Date
 - Contract Amount
 - Contract's Funding Source



NEW Act 370 Reporting Requirements

Semi-Annual Expenditure Reporting

- Systems must create a report (excel or csv file) with the following data elements for expenditures.
 - Vendor Name
 - Expenditure Type (function number)
 - Expenditure Type (object number)
 - Expenditure Description
 - Expenditure Amount
 - Funding Source



Annual Financial Report (AFR)



Annual Financial Report (AFR) Post Submission Process

- Once the AFR has been submitted, systems are required to access exception reports to identify data errors and complete required responses.
- The Post Submission Audit Report (PSAR) in LEADs provides a listing of the issues for review.
- Other 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. For questions on technical support, contact systemsupport@la.gov

Please contact schoolfinancehelpdesk@la.gov



Annual Financial Report (AFR) Post Submission Process

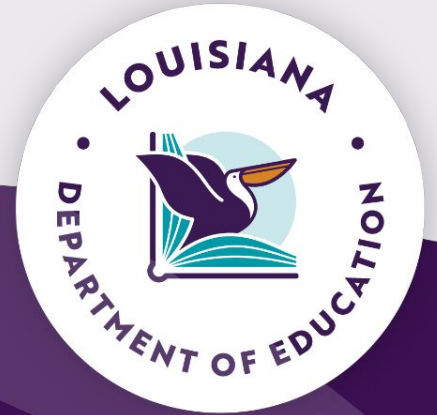
- Once a system business manager has reviewed their PSAR report and identified corrections are needed, a revised AFR should be uploaded via LEADS
- Once all corrections have been made based on the PSAR, the next step is for system business manager to access the AFR Review Checklist and the Response to AFR Checklist from the AFR LEADS support page.
- Complete and signed forms should be submitted to staudit@la.gov

For questions on fiscal data and auditor review process, contact staudit@la.gov. For questions on technical support, contact systemsupport@la.gov

Please contact schoolfinancehelpdesk@la.gov



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

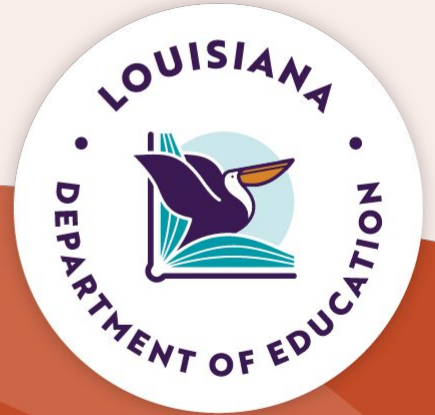
For technical inquiries or support with eGMS, contact jason.berard@la.gov



Important Reminders



Upcoming Webinars and Monthly Call

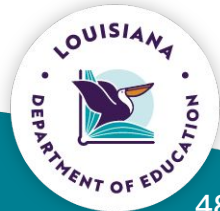


Upcoming Webinars

Staffing Data Collection Webinar: [October 25 at 2:00 p.m.](#)

Act 370 Training Webinars (hosted by Department of Treasury)

- October 30
- December 9



Reminders



- The October Business Manager Monthly Call will be held on November 20, 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

