

Cecil J. Picard LA 4 Early Childhood Program

2026-2027 Reporting and Payment Requirements

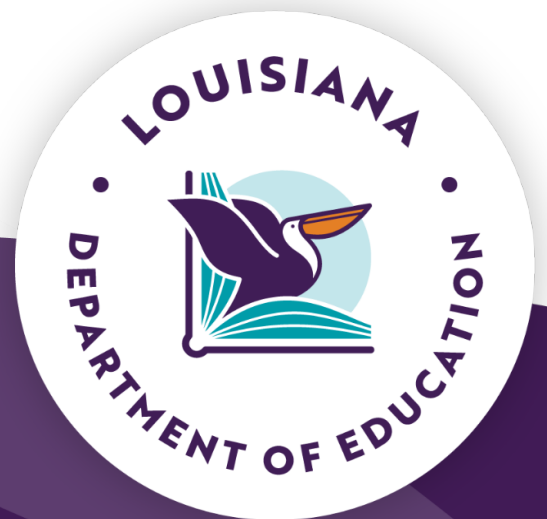


Table of Contents

2026-2027 Timeline..... 2

Compulsory Attendance.....3

Attendance Reporting..... 3

 LA 4 Monthly Reporting..... 4

 LA 4 Attendance Reporting and Payment Claim Form Instructions.....5

Staffing.....6

 Lead Teachers..... 6

Funding.....6

 Administrative Costs..... 7

 Collaborative Agreements/Diverse Delivery..... 8

 Mixed Provider Delivery Model..... 8

 Mid-Year Reallocations..... 8

Support Services..... 9

Suspension/Expulsion..... 9

Audit Requirements..... 9

Program Monitoring..... 9

Early Childhood Personnel Reference Guide.....10

2026-2027 Timeline

Action	Timeline/Due Date
LA 4 allocations approved by BESE	April 15, 2026
Classes begin	August 3, 2026
2026-2027 LA 4 Reporting and Payment Claim Forms e-mailed to all participating school systems/charters	August 21, 2026
Collaborative Agreement Waiver Request due	August 21, 2026
Onsite visits by third-party evaluators using the CLASS® assessment tool begin	September 1, 2026
Systems/charters submit Attendance Reporting and Payment Claim Form for the month of August	September 10, 2026
Systems/charters submit Attendance Reporting and Payment Claim Form for the month of September	October 9, 2026
Teaching Strategies GOLD® Checkpoints finalized	October 30, 2026
Systems/charters submit Attendance Reporting and Payment Claim Form for the month of October	November 10, 2026
Systems/Charters submit Attendance Reporting and Payment Claim Form for the month of November	December 10, 2026
Systems/Charters submit Attendance Reporting and Payment Claim Form for the month of December	January 8, 2027
LA 4 Support Services and Transportation Report (August 2026 - December 2026) due	January 15, 2027
Systems/Charters submit Attendance Reporting and Payment Claim Form for the month of January	February 10, 2027
Teaching Strategies GOLD® Checkpoints finalized	February 26, 2027
Systems/Charters submit Attendance Reporting and Payment Claim Form for the month of February	March 10, 2027
Systems/Charters submit Attendance Reporting and Payment Claim Form for the month of March	April 9, 2027
Systems/Charters submit Attendance Reporting and Payment Claim Form for the month of April	May 10, 2027
Teaching Strategies GOLD® Checkpoints finalized	May 31, 2027
LA 4 Support Services and Transportation Report (January 2027 - May 2027) due	June 4, 2027
Systems/Charters submit Attendance Reporting and Payment Claim Form for the month of May	June 10, 2027

NOTE: System/charter coordinators are responsible for checking the accuracy of all reports. Once the data has been submitted, it may not be edited once the deadline for reporting has passed. Prior to the deadline, however, coordinators may go into the form and adjust the data. Incomplete, missing, or untimely submission of data may result in the withholding of funds for that month.

Attendance is due on the 10th of each month by 12:00 p.m. When a deadline falls on a weekend (e.g., in October 2026, January 2027, and April 2027), the submission must be submitted to the LDOE by close of business on the Friday before.

Compulsory Attendance

Programs shall adhere to Bulletin 741: Louisiana Handbook for School Administrators, which establishes the following requirements and definitions:

Beginning with the 2022–2023 school year, children who attain the age of five years on or before September 30 of the calendar year in which the school year begins are required to attend a public or nonpublic day school or participate in an approved home study program until reaching the age of 18. **Any child under the age of seven who is formally enrolled in school is also subject to compulsory attendance requirements** (§1103, Compulsory Attendance, A(1)).

“**Tardy**” is defined as including, but not limited to, a student **leaving school or checking out without excuse prior** to the regularly scheduled dismissal time. It does not include instances in which a student is late to class due to transitioning between classes during the school day (§1103, Compulsory Attendance, I).

Student absences at the elementary and secondary levels are categorized as **excused absences, unexcused absences, or suspensions/expulsions**.

Excused absences are those **not counted for truancy purposes** and include absences resulting from extenuating circumstances as defined in §1103 (§1105, Absences and Attendance, A).

Unexcused absences include any absences that **do not meet the criteria for excused absences**. This includes, but is not limited to, absences due to employment, including agricultural and domestic work, even within the student’s own home or for parents or tutors, unless such work is part of an approved instructional program (§1105, Absences and Attendance, B).

Suspension or expulsion refers to absences resulting from disciplinary removal of a student from the regular instructional setting. Such absences are **not considered truancy** unless the student fails to attend an assigned alternative education placement (§1105, Absences and Attendance, C).

Attendance Reporting

Each school system must **keep daily attendance records** for all children in the LA 4 Program. The Department will provide each LA 4 early childhood coordinator with edit access to a Google sheet to report daily attendance. In a traditional model, in order to be counted as present for attendance purposes, a student must be present **a minimum of four (4) hours of the six (6)-hour instructional period**.

Each month, the school system will **report to the Department** through its online monthly *LA 4 Early Childhood Program Attendance Reporting and Payment Claim Form*, the **number of LA 4 funded children who were present for 74% of the scheduled school days each month**. This data must be collected at the local level.

School systems must **develop a system to collect attendance data** (e.g., class roll books, JPAMS, POWERSCHOOL reports, etc.). **All documentation of attendance must be maintained at the local level and does not need to be submitted to the Department for the purposes of payment**. It may be requested, however, for desk review monitoring and/or audit purposes.

Documentation for excused absences (e.g., doctor’s notes, funeral notices, etc.) must also be kept on

file for a minimum of three years. All such documentation should be submitted as part of the desk review monitoring process. Excused absences should not be calculated against a child's monthly attendance percentage. In other words, if a child has an approvable, documented absence, then those days are not counted as "absent."

A child may be disenrolled from the program, at the discretion of the school system, if he/she fails to meet the 74% attendance requirement for **two consecutive months due to unexcused absences**. Suspensions or expulsions of children should be an action of last resort, and ONLY after the program has exhausted every means possible (e.g., counseling, mental health evaluation, SBLC meeting, etc.) to address challenges exhibited.

LA 4 Monthly Reporting

To receive **payment**, an LEA must **submit monthly attendance reports** for all children participating in the LA 4 program. Funds will be disbursed only for children **present for at least 74% of the month**.

LEAs must **submit monthly enrollment and attendance reports** for each child funded with LA 4 funds **by the date outlined in the reporting timelines**. **Failure to submit timely data will result in a forfeiture of payment that cannot be recouped in subsequent months.**

LEAs will need to **submit detailed enrollment and attendance information** for LA 4 children monthly **via the LA 4 Attendance Reporting and Claim Form**.

LA 4 Attendance Reporting and Payment Claim Form Instructions

Preparing the Spreadsheet:

1. Enter the District/LEA name and the name of the person completing the form.
2. Any days that the school or school system is closed (e.g., holidays, weather, etc.) must be identified by selecting a "C" from the dropdown in each cell.
3. Select the correct Site Code from the drop down menu for each child that you are entering. The Site Name will auto populate. **NOTE: If a child relocates within your LEA during the course of the month, the child should only be listed once.** All attendance should be reported cumulatively for that month on one line and the child listed as enrolled at the site they were attending on the last day of the month.
4. Complete the LASID and child name information. **The LASID should be the state-issued unique ID number.** Do not enter the child's whole name. **To protect the privacy of children, please only enter their first initial and the first two letters of their last name.**

Capturing Attendance:

5. Days when the child is absent (**unexcused**) **should be identified with a "0"** by selecting "0" from the dropdown in each cell. (See example row 17 on the Instructions tab.)
6. Days that the child presents a valid doctor's excuse (**excused absences**), **they should be marked present (by selecting "1") and that day highlighted in yellow.** Excuses should be kept on file for monitoring and audit purposes. (See example row 18 on the Instructions tab.)
7. Children with late start dates must attend 74% of their scheduled school days. Ex. Mary starts school on October 21. She must attend 5 days to meet the requirement. **Days a child is not enrolled should be identified with a "-" by selecting the dash ("-") from the dropdown.** **NOTE: A dash does not indicate a closure or absence. It ONLY identifies if a child has been enrolled or has dropped.** (See example row 19 on the Instructions tab.)
8. **Children who disenroll for any reason must meet the full 74% of the scheduled school days requirement in order to be reimbursable.** Ex. Johnny's family relocates. His last day of school is October 11. Since he only attended 7 days (33%), he does not meet the requirement. (See example row 20.) However, Charles' last day was October 25. He attended 17 days, meeting the requirement, and is eligible for payment. (See example row 21 on the Instructions tab.)

Completion and Submission:

9. Children that are flagged as duplicates are highlighted in red in column C. The duplicate status of these entries must be resolved prior to the signing of the LA 4 Attendance Reporting and Payment Claim Form. Once the attendance information has been captured for each child, the appropriate authority within each LEA must sign the certification.
10. Our office will begin reviews on the date indicated in the reporting timeline, so please ensure that you have completed the attendance and signature for that month by the deadline.

Staffing

Lead Teachers

All lead teachers must meet **at least one** of the following requirements:

- a. A valid and current Louisiana teaching certificate* in PK-3, Birth to Kindergarten, Nursery School, Kindergarten, Early Interventionist, or Noncategorical Preschool Handicapped;
- b. A Practitioner License in PK-3;
- c. A valid and current Louisiana teaching certificate in Elementary Education and an Out-of-Field Authorization to Teach (OFAT) in PK-3, Birth to Kindergarten, or Early Interventionist; † ‡
- d. An Out-of-State Certificate in PK-3, Birth to Kindergarten, or Early Interventionist; ‡
- e. An uncertified teacher with a baccalaureate degree and a Temporary Authority to Teach (TAT) or Temporary Employment Permit (TEP); ‡

*An Early Childhood Ancillary Certificate does not fulfill the requirement of a “valid and current Louisiana teaching certificate” for lead teachers in LA 4 classrooms.

† The employment, retaining, or reemployment of any person as a lead teacher who is qualified in any way other than as provided in option a. or b. may occur only if such teacher can document consistently working toward obtaining the qualifications in option a) or b) in compliance with the requirements of state board rule or is otherwise deemed qualified in accordance with rules adopted by the state board.

‡ Options c., d., and e. are permissible only if no qualified applicant with a certificate as provided in option a or b has applied for the position. The superintendent of the employing school system must submit a sworn affidavit attesting to this.

Funding

LEAs are allocated funded seats annually through the coordinated funding request process. The **total per pupil amount for the 2026-2027 academic year** for the 6-hour instructional portion of the day is **\$5,580**.

Funds are available to **children who meet age and income eligibility requirements (200% or less of the Federal Poverty Level)**. **Classes shall be provided at no cost** except for the applicable lunch cost to the child or their family for any child who is ineligible to receive reduced price meals.

Families in a temporary living arrangement due to loss of housing or economic hardship (**homeless**) and **children in foster care are considered categorically-eligible**.

Tuition may be charged for any child who does not meet eligibility requirements (200% or less of the Federal Poverty Level). Such children may be charged for all or part of the LA 4 class, in an amount not to exceed that necessary for the system to provide the LA 4 class to the child and, in any case, no more than the average amount expended per pupil on those children from whom no tuition may be required, excluding any amount attributable to the provision of classroom space and utility costs.

Payments to the LEA shall be suspended at any time a determination is made that the LEA is not in compliance with state or federal regulations specified in this document or has falsified or not upheld

signed assurance statements provided to the Department of Education. Payments may be renewed upon **guideline compliance being achieved** and/or resolving problems related to signed assurance statements. Recovery of any payments lost during any period of suspension shall be at the discretion of BESE pursuant to the BESE appeal system.

The LEA must use LA 4 funding to supplement funding from other sources for programs or classes of early childhood education (or enrichment activities) and **maintain funding commensurate with previous years. LEAs should not supplant existing funding sources with LA 4 funding.** If prior funding sources are unavailable and do not relate to LEA failure to properly request funding or to properly implement the program, **a written request for an exception** should be submitted with the application along with appropriate documentation.

Administrative Costs

Administrative costs should be **no more than 10 percent** of an entity's total allocation. The cost of salaries and related benefits should be calculated only for the percentage of time personnel work on LA 4 pre-K-funded activities.

The following are considered administrative costs:

- General administration or coordination of program, including accounting and payroll functions
- Salaries associated with performing administrative functions
- Supplies, equipment, travel, postage, utilities, and office space related to the administration of a program
- Activities related to eligibility determinations
- Preparation of program plan, budget, and schedules and
- Program monitoring

The following are considered non-administrative costs:

- Direct cost of providing program services including client activities, assessment, case management, etc.
- Salaries associated with performing service functions
- Supplies, equipment, travel, postage, utilities, and office space related to the performing of service functions
- Evaluations and audits of service functions
- Technology/management information systems not related to payroll, personnel, or other administrative functions

The following are not considered allowable costs, even if they are related to program operations:

- Purchase of vehicles
- Renovation, construction, or purchase of building used for program operation
- Payment of bad debts or interest payments as a result of credit arrangements
- Medical services
- Payment of ongoing basic needs (cash, food, or housing) beyond four months
- Services provided to elderly adults without minor children and single adults without children
- Purchase of alcohol
- Services or materials deemed inappropriate in relation to service delivery

Collaborative Agreements/Diverse Delivery

For an academic year in which the per pupil allocation for the LA 4 program is **\$5,000 per child or more, each participating school system shall use at least 10% of the total increase in funding over the previous academic year** to provide LA 4 classes through collaborative agreements with non-school system providers.

Collaborative agreements may include, but shall not be limited to, the following options:

- The participating school system may lease physical space from a non-school system provider for an LA 4 class.
- The participating school system may provide a lead teacher with the non-school system provider supplying the physical space and all other personnel, materials, or supplies needed to meet LA 4 program requirements.
- The non-school system provider supplies the physical space and all of the teaching and ancillary personnel, materials, and supplies needed to meet LA 4 program requirements.

The Department recognizes that this may prove to be too difficult of a task for some school systems due to various contributing factors. **A waiver may be requested** by submitting an **LA 4 collaborative agreement waiver request by Friday, August 21**. A formal written response will be provided to all requests.

Mixed Provider Delivery Model

Beginning with the 2023-2024 academic year, [R.S. 17:24.8](#) requires that each city, parish, or other local public school board shall work to **develop a mixed provider delivery model for full-day, year-round, high-quality prekindergarten instruction** to each child residing within the boundaries of the school district who is eligible for a prekindergarten program.

A mixed provider delivery model means a program between the school board and one or both of the following:

- Quality-rated child care providers, as defined by the State Board of Elementary and Secondary Education, operating and overseeing programs on school property, pursuant to an agreement with a city, parish, or other local public school board
- Quality-rated child care providers, as defined by the State Board of Elementary and Secondary Education, operating and overseeing private child care within the boundaries of the school district with at least one infant and one toddler classroom and offering prekindergarten seats in their private program, pursuant to an agreement with a city, parish, or other local public school board

The city, parish, or other local public school board shall **ensure** that the implementation of a mixed provider delivery model for prekindergarten instruction **does not disrupt the stability of infant and toddler child care** in their community and that the **new seats created through the mixed provider delivery model are distributed equitably among quality-rated child care providers**.

Mid-Year Reallocations

Based on October enrollment for the 6-hour instructional program, **allocations may be amended** if the program **does not fill 95% of their allocated seats**. Programs serving more than their allocated number of children may be awarded supplemental funds, provided funds are available. In order to receive supplemental funds, **programs must document children served over allocation** through local funding. This documentation should be through attendance tracking on the program's attendance tracking sheet.

Support Services

Programs shall provide support services, which include but are not limited to the following:

- vision/hearing screening and referrals
- parental involvement activities
- linkages to services such as G.E.D., adult literacy training, and referrals for medical, housing/utilities assistance, etc.

Documentation of all support services (such as an in-school vision screening and ophthalmologist referrals) may be requested during program monitoring.

Suspension/Expulsion

Schools/LEAs should not deem a child ineligible for a pre-K seat for reasons other than **income and age**. This includes medical issues (including toilet training), guardianship, clothing, transportation, and more. Should a school/LEA consider it necessary to prevent a child from enrolling or consider disenrolling a child for any reason, the **school/LEA must have exhausted all possible options to keep a child enrolled**. Before a child is disenrolled or expelled, there should be **documentation of multiple conversations with families** to develop a plan that would help a child be successful in their educational experiences. This **plan must be kept on file** at the site and **updated with the family** at each parent-teacher conference.

Audit Requirements

Systems/charters are subject to audits by, but not limited to, the following:

- Local School System or Chartering organization
- Legislative Auditors
- Department of Education Auditors
- Any other fiscal audits deemed necessary

All documentation, including budget and reimbursement information, shall be kept on file in the possession of the grantee **for a period no less than three years**.

Program Monitoring

School systems and charter schools will be monitored annually for, at a minimum, **student eligibility and attendance**. A copy of the “Pre-K Program Desk Review Documentation Checklist” will be provided prior to monitoring.

All LA 4 classrooms located in **licensed spaces** will be regularly monitored by the Office of Early Childhood Care and Education - Division of Licensing, for compliance with **Bulletin 137**.

The Department will monitor compliance with child safety and welfare standards through ongoing monitoring activities. These activities will include, at a minimum, **one unannounced site visit each year** and the **timely review and investigation of reports alleging noncompliance** with child safety and welfare standards.

Programs are expected to cooperate fully with all monitoring activities and provide access to **facilities, records, personnel and other information necessary to assess compliance**. When areas of noncompliance are identified, the Department may require corrective action and take additional measures as appropriate in accordance with applicable laws, regulations, and Department policies.

Early Childhood Personnel Reference Guide

Staff Member	Department	Contact Information
Kishia Grayson Education Consultant 4	Office of Assessment, Accountability, and Analytics	kishia.grayson@la.gov
Louisiana Department of Education Early Childhood Programs Support Staff		
Tameca Jeanpierre Assistant Director	Appropriations Control (Reimbursements)	tameca.jeanpierre@la.gov
Terry Simoneaux Program Consultant	Office of Statewide Monitoring	terry.simoneaux@la.gov