

**FY 2024-2025
BESE
Agreed Upon Procedures (AUP)
Schedule Glossary
Prepared by
Louisiana Department of Education (LDOE)
August 2025**

Schedule		LDOE Contact Information
1	General Fund Instructional and Support Expenditures and Certain Local Revenue	SchoolFinanceHelpdesk@la.gov
2	Class Size Characteristics	LDOE Data System Support

Schedule 1: General Fund Instructional and Support Expenditures and Certain Local Revenue Sources for the Year Ended June 30, 2025

General Fund Instructional and Support Expenditures and Certain Local Revenue Sources For the Year Ended June 30, 2025			
	Column A		Column B
General Fund Instructional and Equipment Expenditures			
General Fund Instructional Expenditures:			
Teacher and Student Interaction Activities:			
Classroom Teacher Salaries	\$XXX		
Other Instructional Staff Activities	XXX		
Instructional Staff Employee Benefits	XXX		
Purchased Professional and Technical Services	XXX		
Instructional Materials and Supplies	XXX		
Instructional Equipment	XXX		
Total Teacher and Student Interaction Activities			\$XXX
Other Instructional Activities			XXX
Pupil Support Services	XXX		
Less: Equipment for Pupil Support Services	XXX		
Net Pupil Support Services			XXX
Instructional Staff Services	XXX		
Less: Equipment for Instructional Staff Services	XXX		
Net Instructional Staff Services			XXX
School Administration	XXX		
Less: Equipment for School Administration	XXX		
Net School Administration			XXX

Total General Fund Instructional Expenditures (Total of Column B)			\$XXX
Total General Fund Equipment Expenditures (Object 730; Function Series 1000-4000)			\$XXX
Certain Local Revenue Sources			
Local Taxation Revenue:			
Constitutional Ad Valorem Taxes			\$XXX
Renewable Ad Valorem Tax			XXX
Debt Service Ad Valorem Tax			XXX
Up to 1% of Collections by the Sheriff on Taxes Other than School Taxes			XXX
Sales and Use Taxes			XXX
Total Local Taxation Revenue			\$XXX
Local Earnings on Investment in Real Property:			
Earnings from 16th Section Property			\$XXX
Earnings from Other Real Property			XXX
Total Local Earnings on Investment in Real Property			\$XXX
State Revenue in Lieu of Taxes:			
Revenue Sharing - Constitutional Tax			\$XXX
Revenue Sharing - Other Taxes			XXX
Revenue Sharing - Excess Portion			XXX
Other Revenue in Lieu of Taxes			XXX
Total State Revenue in Lieu of Taxes			\$XXX
Nonpublic Textbook Revenue			\$XXX
Nonpublic Transportation Revenue			\$XXX

Schedule 1 Definitions:

Classroom Teacher Salaries:

Total general fund salary expenditures for those employees meeting the definitions contained in the *Louisiana Accounting and Uniform Governmental Handbook* (LAUGH) for Object Code 112 and the 1000-Series Function Codes (excluding Function Code 1600 – Adult Education) and is assigned teaching responsibilities that comprise more than 50% of the individual’s duties.

Other Instructional Staff Salaries:

Total general fund salary expenditures for those employees meeting the definitions contained in the *LAUGH* for the 100-Series Object Codes and the 1000-Series Function Codes (excluding those included in Classroom Teacher Salaries)(excluding Function Code 1600 – Adult Education).

Instructional Staff Employee Benefits:

Total general fund employee benefits expenditures for those employees meeting the definitions contained in the *LAUGH* for the 200-Series Object Codes and the 1000-Series Function Codes (excluding Function Code 1600 – Adult Education).

Purchased Professional and Technical Services:

Total general fund purchased professional and technical services expenditures meeting the definitions contained in the *LAUGH* for the 300-Series Object Codes and 1000-Series Function Codes (excluding Function Code 1600 – Adult Education).

Instructional Material and Supplies:

Total general fund instructional materials and supplies expenditures meeting the definitions contained in the *LAUGH* for the 600-Series Object Codes and the 1000-Series Function Codes (excluding Function Code 1600 – Adult Education).

Instructional Equipment:

Total general fund instructional equipment expenditures meeting the definitions contained in the *LAUGH* for Object Codes 730-739 and the 1000-Series Function Codes (excluding Function Code 1600 – Adult Education).

Other Instructional Activities:

Total general fund other instructional activities expenditures meeting the definitions contained in the *LAUGH* for the 400, 500, and 800-Series Object Codes and the 1000-Series Function Codes (excluding Function Code 1600 – Adult Education).

Pupil Support Services:

Total general fund pupil support activities expenditures meeting the definitions contained in the *LAUGH* for the 2100-Series Function Codes.

Equipment for Pupil Support Services:

Total general fund pupil support activities expenditures meeting the definitions contained in the *LAUGH* for Object Code 730 and the 2100-Series Function Codes.

Instructional Staff Services:

Total general fund instructional staff services expenditures meeting the definitions contained in the *LAUGH* for the 2200-Series Function Codes.

Equipment for Instructional Staff Services:

Total general fund instructional staff services expenditures meeting the definitions contained in the *LAUGH* for Object Code 730 and the 2200-Series Function Codes.

School Administration:

Total general fund school administration expenditures meeting the definitions contained in the *LAUGH* for the 2400-Series Function Codes.

Equipment for School Administration:

Total general fund school administration expenditures meeting the definitions contained in the *LAUGH* for Object Code 730 and the 2400-Series Function Codes.

Total General Fund Equipment Expenditures:

Total general fund equipment expenditures meeting the definition contained in the *LAUGH* for Object Code 730 and the 1000 – 4000-Series Function Codes.

Constitutional Ad Valorem Taxes -

Total revenue meeting the definition contained in the *LAUGH* for Revenue Code 1111.

Renewable Ad Valorem Taxes -

Total revenue meeting the definition contained in the *LAUGH* for Revenue Code 1112.

Debt Service Ad Valorem Taxes -

Total revenue meeting the definition contained in the *LAUGH* for Revenue Code 1113.

Up to 1% of Collections by the Sheriff on Taxes other than School -

Total revenue meeting the definition contained in the *LAUGH* for Revenue Code 1114.

Sales and Use Taxes -

Total revenue meeting the definition contained in the *LAUGH* for Revenue Code 1130.

Earnings from 16th Section Property -

Total revenue meeting the definition contained in the *LAUGH* for Revenue Code 1541.

Earning from other Real Property -

Total revenue meeting the definition contained in the *LAUGH* for Revenue Code 1542.

**Revenue Sharing –
Constitutional Tax –**

Total Revenue meeting the definition contained in the *LAUGH* for
Revenue Code 3810.

**Revenue Sharing – Other
Taxes –**

Total revenue meeting the definition contained in the *LAUGH* for
Revenue Code 3815.

Schedule 2 – Class Size Characteristics

School Type	Class Size Range							
	1-20		21-26		27-33		34+	
	Percent	Number	Percent	Number	Percent	Number	Percent	Number
Elementary								
Elementary Activity Classes								
Middle/Jr. High								
Middle/Jr. High Activity Classes								
High								
High Activity Classes								
Combination								
Combination Activity Classes								

NOTE: The Board of Elementary and Secondary Education has set specific limits on the maximum size of classes at various grade levels. The maximum enrollment in grades K-3 is 26, and the maximum enrollment in grades 4-12 is 33 students. These limits do not apply to activity classes such as physical education, chorus, band, and other classes without maximum enrollment standards. Therefore, these classes are included only as separate line items.

NOTE: October 1 Class data should be used to prepare this schedule.

The instructions to download the Class Detail Report are on the [EdLink 360 System Support webpage](#). These can also be accessed in Attachment A.

Schedule 2 Definitions:

- Elementary School: Any school whose grade structure falls within the range PK-8 and does not fit the definition for Middle/Junior High School.
- Middle/Junior High School: Any school whose grade structure within the range 4-9, includes grades 7 or 8, and excludes grades PK-3 and 10-12.
- High School: Any school whose grade structure falls within the range 6-12 and includes grades in the 10-12 range, or any school that includes only grade 9.
- Combination School: Any school whose grade structure falls within the range PK-12 and is not described by any of the above definitions. These schools generally contain some grades in the K-6 range and some grades in the 9-12 range. Examples include grade structures such as K-12; K-3, 9-12, and 4-6, 912. Non-graded schools (schools with no grade structure) are also considered combination schools.
- Activity Classes are those instructional units or sections where the student enrollment count is allowed to exceed 33 students. The teaching approach, materials, and equipment in an activity class facilitate large group instruction. Examples of activity classes are Band, Voice, Choir, Physical Education, etc.

NOTE: The State Department of Education (LDOE) will subsequently publish data related to Schedule 2 as Section II, Item 5, of the Annual Financial and Statistical Report (AFSR).

Attachment A – Auditor CLASS Details Report Request Guidance

Auditors Request for CLASS Detail Report

Beginning in the 2021-2022 School Year, LDOE moved Calendar, Student, and Staff level data to the EdLink360 reporting system. EdLink360 was designed to improve business processes and overall usability, consolidate data silos into one source of truth, connect data and programs to reduce multiple logins, and build a data warehouse with meaningful visualizations, comprehensive reporting, and program evaluation.

School Systems receiving Auditor requests for the CLASS Detail Report can no longer pull the SISR20 and SISR21 reports, as the legacy system SIS has been decommissioned. This data can now be found in EdLink 360 for the current and prior school years to the current collection date.

CLASS Collection Information

Pulling CLASS Detail Data:

- Log in to [EdLink360](#)
- Navigate to the CLASS Validation Report
 - [Usage and Data/Data Validation/CLASS Validation](#)

NOTE: This is a count of all students submitted in the CLASS Collection, not those enrolled as of 10/1. For classes and students enrolled on 10/1, navigate to the [Usage and Data/Class Data Reports/Class Enrollment as of 10/1](#) dashboard in EdLink. Detailed instructions are also found below in the **Class Information as of 10/1** section of this document.

[Data Processing](#)
[Data Quality](#)
[Data Validation](#)
[Staff Data Reports](#)
[Student Data Reports](#)
[Class Data Reports](#)

[Student Validation](#)
[Staff Validation](#)
[Class Validation](#)
[Assessment Validation](#)
[Graduates and 12th Graders](#)

Filter Data

000 (District)

2024-2025

Class

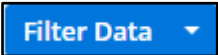
Clear All Filters

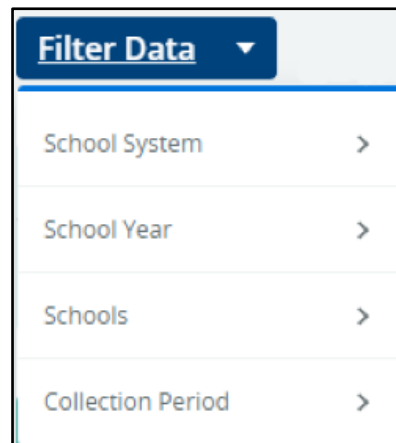
Notes:

Class Counts

Class schedule submission should include all students' class schedules and their expected class schedules. Updates should be made in real time as they happen.
Class Size Counts are used in Schedule 6 of your annual audit assurances.

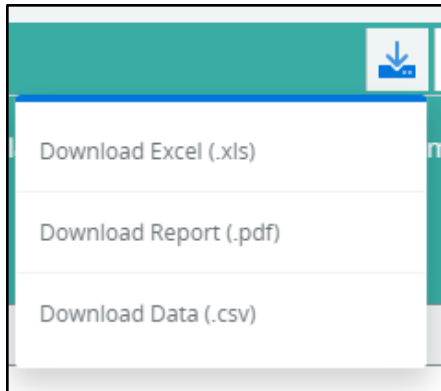
SCHOOL SYSTEM	VALIDATION MEASURE NAME	CLASS, 2024-2025
	Total Classes	
	Total value-added model classes	
	Class Enrollment 01-20	
	Class Enrollment 21-26	
	Class Enrollment 27-33	
	Class Enrollment 34+	

- The filter  can be used to populate data by School System, School Year, Schools, or Collection Period.



- Export  the list of CLASS Data Categories in one of the available formats: Excel (.xls), PDF (.pdf), or CSV (.csv).

NOTE: If there are more than 60,000 rows of data, please export the data as CSV.



- Exporting CLASS Count Rosters
 - Available Categories: Total Counts, Total value-added model classes, Class Enrollment 01-20, Class Enrollment 21-26, Class Enrollment 27-33, or Class Enrollment 34+.
 - Select the count total for the category and collection, and load the roster.

Class Counts



Class schedule submission should include all students' class schedules and their expected class schedules. Updates should be made in real time as they happen.

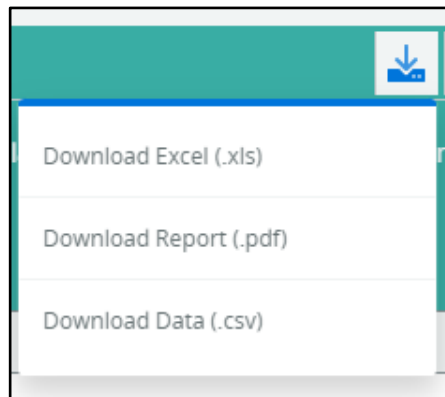
Class Size Counts are used in Schedule 6 of your annual audit assurances.

VALIDATION MEASURE NAME	CLASS, 2024-2025
Total Classes	<u>10,093</u>
Total value-added model classes	<u>2,643</u>
Class Enrollment 01-20	<u>4,681</u>
Class Enrollment 21-26	<u>3,707</u>
Class Enrollment 27-33	<u>1,425</u>
Class Enrollment 34+	<u>280</u>

- Find and select the course section number and load the roster by selecting the section number.

COURSE SUBJECT	COURSE CODE	COURSE NAME	SECTION
Foreign Language	122502	<u>SPANISH II</u>	<u>224233</u>

- Export  the list of CLASS Data Categories in one of the available formats: Excel (.xls), PDF(.pdf), or CSV(.csv).



NOTE: If there are more than 60,000 rows of data, please export the data as CSV.

Class Information as of 10/1

If the Auditor is requesting course information as of 10/1, the [Class Enrollments as of 10/1 dashboard](#) in EdLink can be used to provide:

1. class size,
 2. course code,
 3. course name,
 4. course section,
 5. class type,
 6. course start and end date,
 7. students enrolled in the course on 10/1, and
 8. the students' schedule start and end dates.
-
- Log in to **EdLink360**.
 - Navigate to the Class Enrollment as of 10/1 dashboard.
 - [Usage and Data/ Class Data Reports/Class Enrollment as of 10/1](#).
 - Class Enrollment Size can be obtained by sorting the “Number of Students” column and exporting the data.
 - To identify the students enrolled on 10/1, drill down to the roster by clicking on the course section number.
 - To identify the staff teaching the course on 10/1, drill down to the roster by clicking on the course section number.

 Data Processing Data Quality Data Validation Staff Data Reports Student Data Reports Class Data Reports										
Class Enrollment as of 10/1										
Filter Data X 2024-2025 Clear All Filters										
Courses with Students Enrolled on 10/1 Count Date Classes submitted during the October 1 CLASS collection where students are enrolled on the Oct 1 count date.										
SCHOOL YEAR	DISTRICT CODE	DISTRICT	SCHOOL CODE	SCHOOL	COURSE CODE	COURSE NAME	SECTION	NUMBER OF STUDENTS	CLASS TYPE	SCHOOL DEPARTMENT CODE
2024-2025					000010	COORDINATION/SUPERVISION		1	Activity Class	BG
2024-2025					010301	AGRISCIENCE I		13	Regular Class	BG

NOTE: All dashboards/data in EdLink can be exported in one of the following formats: Excel (.xls), PDF(.pdf), or CSV(.csv) by clicking on the download  icon.

If there are more than 60,000 rows of data to export, please export as CSV.

