



LOUISIANA DEPARTMENT OF
EDUCATION



**Annual Financial Report
Submission User Guide *for*
Business Managers**

August 2025

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System Overview

The *Annual Financial Report (AFR) System* enables the Louisiana Department of Education (LDOE) to collect, consolidate, and review computerized fiscal data from public school system and/or charter schools and selected public schools to support LDOE management decisions; and to respond to various requests for educational financial data. The system also supports the mandated fiscal accountability program requiring the *computerization, audit, and evaluation* of financial information from local school's systems for use with development of the *Minimum Foundation Program (MFP)* and fund distribution. Directing legislation includes *Revised Statutes 17:7(2)(c) thru (7)(2)(e), 17:25(A)(2), and 17:92*.

Other uses of the collected data include preparation of the *Annual Financial and Statistical Report* to the Governor and the Legislature; and to satisfy various fiscal information requirements of the Legislature, US Census Bureau, National Center for Education Statistics (NCES), National Education Association (NEA), and other governmental and/or private agencies.

The AFR system is administered by the Louisiana Superintendent of Education. Each public school system and/or charter school shall implement a computerized fiscal data system that, at minimum, will provide all financial data required by the state system and will make these data available in the appropriate input formats.

The submitted fiscal data are not accepted as complete by the LDOE until the school system and/or charter school has adequately corrected or resolved MFP audit questions regarding the data.

How Collected Data is Utilized

Each submitted *Annual Financial Report (AFR)* to the Louisiana Superintendent of Education provides a summary of financial activities for the school system and/or charter school or selected school during the fiscal year being reported (i.e., preceding July 1- June 30), together with the status of selected funds and/or account groupings as of the end of that fiscal year (June 30). The report must conform to the formats and instructions provided by this user's guide.

Further explanation and definition of the account classification structure, accounting terminology, and specific codes applicable to the AFR report are contained within the [*Louisiana Accounting and Uniform Governmental Handbook*](#), which may be reviewed, downloaded, and/or printed from the Department's. Questions regarding the handbook should be directed to the Office of School System Financial Services.

Data Summary: The electronic reporting and review of fiscal data at the level of detail contained in each school system and/or charter school or agency financial database would be time/resource; consuming and unnecessary. Therefore, aided by recommendations from the Education Finance Advisory Committee, the Department selected a limited set of AFR transaction records for summarizing the year's fiscal data.

Each transaction is identified by a seven-digit **Keypunch Code** for ease of cross reference and economy in transmission of data: for example, the Keypunch Codes for *revenue and other sources of funds* transactions are tied to **Source Codes** defined within the *Louisiana Accounting and Uniform Governmental Handbook*; the *expenditures and other uses of funds* are cross referenced to specific **Object Code** and **Function Code** combinations; and *balance sheet items* are identified to groupings of **Balance Sheet Account Codes**. Keypunch Codes are also assigned to specific line items of data giving *fund balances, ad valorem and sales/use tax* information, and other account groupings such as *fixed assets, long-term debt*, and the status of *proprietary and fiduciary funds*.

Questions involving selection of the proper Keypunch Code under which to summarize a specific financial activity should be directed to the Division of School Finance.

Fund Categories

The financial data representing revenues and other sources of funds, expenditures and other uses of funds, governmental fund balances, and balance sheet status are reported in the AFR using the record format in Table I, Page 3.30 of the [*Louisiana Accounting and Uniform Governmental Handbook*](#). Each of these transactions contains fields which depict the following categorization of governmental funds:

Capital Projects Funds. Used to account for major capital acquisitions or construction. This category excludes construction financed by proprietary or trust funds.

Debt Service Funds. Used to account for the accumulation of resources to pay principal and interest on general long-term debt that is recorded in the school system and/or charter school's General Long-Term Debt Account Group.

ESSA Funds. Special revenue fund established to account for Federal revenues acquired under the *Every Student Succeeds Act*, and which may be expended only for specified purposes.

Special Fund Federal. Consolidation of all revenue funds established for federally funded programs other than those acquired under the *Every Student Succeeds Act*.

Other Special Funds. Used to account for all funds from state or local revenue sources that may be legally expended only for specific educational purposes.

General Funds. Used to account for all financial resources except those required to be accounted for in another named fund category.

Presenting Numeric Data

Reporting of financial data within the AFR follows the basic accounting equation of **Assets = Liabilities + Equity**. Within this equation assets and expenses (as *reductions to equity*) are normally debit balances, while liabilities, equity and revenues (as *increases to equity*) usually have credit balances.

Data for all of these accounts should be reported within the AFR as **positive numbers** unless the total/balance of the specific field being reported is *contrary to its “normal” balance*. Thus, *negative entries* could include overdraft of a fund’s “Cash” asset account, the inadvertent overpayment of Accounts Payable (resulting in a debit balance), or a fund’s equity balance in which total liabilities exceed the fund’s assets. Special attention is needed for the *Prior Year Adjustments* transaction (Keypunch Code 0051194). This transaction represents the net equity increase (+) and/or decrease (-) adjustments identified since reporting the *Balances At End Of Year* (Keypunch Code 0051196) in last year’s AFR submission.

Balances at End of Year must be carried forward in the current report.

Balances at Beginning of Year, (Keypunch 0051195), the Prior Year Adjustments transaction is the only means for properly reporting the identified adjustments.

Collection Periods

Dates	Actions
Tuesday, September 2, 2025	Collection Opens for 2024-2025 Annual Financial Data. Refer to AFR User Guide for reports to run and verify after each submission including AFR630, Post Submission Audit Reviews. Validate all Fiscal Project Codes (FPC).
Tuesday, September 30, 2025	Collection Deadline for initial AFR submission for all Project Codes. Louisiana Revised Statute 17:92 requires LEA Annual Financial Reports be submitted to LDOE by December 31 st of each year.
Friday, October 31, 2025	Deadline to complete/final AFR for all FPCs for EXCELLENT rating (no outstanding AFR edit errors or unresolved issues)
Saturday, November 29, 2025	Deadline to complete/final AFR for all FPCs for GOOD rating.
Wednesday, December 31, 2025	Collection closes for 2024-2025 Annual Financial Data for error-free AFR submissions for all Fiscal Project Codes (FPCs) on December 31, 2025
Monday, December 29, 2025	Deadline to complete/final AFR for all FPCs for NEEDS IMPROVEMENT rating.
Wednesday, December 31, 2025	UNACCEPTABLE rating for all FPCs received on or after this date.

Table 1-Collection Periods

AFR System Elements

Additions: The total of all increases made to a specific Fixed Asset, Long-Term Debt, Proprietary Fund, or Fiduciary Fund line item account over the period of the report: i.e., 1 July-30 June. (Round to whole dollars.)

Balance (Beginning): The balance of a specific Fixed Asset, Long-Term Debt, Proprietary Fund, or Fiduciary Fund line item account as of the beginning of the reporting period: i.e., 1 July.

Note: The Beginning (i.e., July 1, 20XX) Balance for a specific Table III or IV line item account in this year's report must be the same as the Ending (i.e., June 30, 20XX) Balance from the prior year's report. (Round to whole dollars.)

Balance (Ending): The balance of a specific Fixed Asset, Long-Term Debt, Proprietary Fund, or Fiduciary Fund line item account as of the end of the reporting period: i.e., 30 June. This figure is the sum of the line item's Beginning Balance and the related Additions, less the related Deletions. (Round to whole dollars.)

Capital Projects Funds: Governmental funds used to account for major capital acquisitions or construction. These funds are not used for construction financed by proprietary or trust funds. (See Louisiana Accounting and Uniform Governmental Handbook for further detail. Round to whole dollars.)

Combined Debt and Non-Debt Rate: Total sales and use tax rate for the school system and/or charter school. The 5-character numeric field has an implied decimal (999v99); therefore, a tax rate of three-and-one-quarter percent (i.e., 3.25 %) would be entered as 00325.

Debt Service Amount: School system and/or charter school sales/use tax revenues dedicated to interest and principal amounts on outstanding debt. (Round to whole dollars.)

Debt Service Funds: Governmental funds used to account for the accumulation of resources to pay principal and interest on general long-term debt that is recorded in the entity's General Long-Term Debt Account Group.
(See Louisiana Accounting and Uniform Governmental Handbook for further detail. Round to whole dollars.)

Deletions: Total of all deletions made to a specific Fixed Asset, Long-Term Debt, Proprietary Fund, or Fiduciary Fund line item account over the period of the report: i.e. 1 July-30 June.
(Round to whole dollars.)

District/Ward Rate Levied (Low/High): Separate data fields for the lowest and the highest school tax millages levied by the school board on a school system and/or charter school or ward basis: i.e. as opposed to a parish-wide basis. The associated revenues are reported as "School system and/or charter school/Ward Revenue From

Tax,” Table II (Sec A); and the number of school taxing school system and/or charter schools involved is reported as “Number of School system and/or charter schools,” Table II (Sec A). Each 5-character numeric field has an implied decimal (999v99); therefore, rates of one-and-three-quarter mills (i.e., 1.75 mills) and two- and-one-tenth mills (i.e., 2.1 mills) would be entered as 00175 and 00210, respectively. Note: Where only one millage rate applies (i.e., to one or more taxing school system and/or charter schools/wards, but not parish-wide), then enter the same rate for “Low” and for “High.”

District/Ward Revenue From Tax: Revenue collected from a category of school taxes (for example: all renewable taxes) levied by the school board on an individual taxing school system and/or charter school/ward basis as opposed to a parish wide basis.

Note: Entry of School system and/or charter school/Ward Revenue also requires entries for “School system and/or charter school/Ward Rate Levied (Low/High),” Table II (Sec A), and “Number of School system and/or charter schools,” Table II (Sec A). (Round to whole dollars)

Federal Every Student Succeeds Act (ESSA) Funds: Special revenue fund established to account for Federal revenues acquired under the Every Student Succeeds Act (ESSA) to be expended for only specified purposes. (See Louisiana Accounting and Uniform Governmental Handbook for further detail. Round to whole dollars.)

General Funds: Revenue fund used to account for all financial resources except those required to be accounted for in another of the fund categories named within Table I of the Annual Financial Report (AFR). See Louisiana Accounting and Uniform Governmental Handbook for further detail. Round to whole dollars.

Keypunch Code: The unique code assigned by the Louisiana Department of Education (LDOE) to each separate line item of the Annual Financial Report, including specific totals and sub-totals. A separate Keypunch Code has been assigned each applicable revenue source code, balance sheet account, unique combination of object and function codes used in reporting expenditures, and to selected entries representing fund balances and/or adjustments, fixed assets, long-term debt, and tax information. See AFR User’s Guide for Keypunch Codes and the Louisiana Accounting and Uniform Governmental Handbook for related accounting codes: e.g. source, object, etc.

WARNING: Keypunch Codes have become primary identifying data within LDOE (and some LEAs) financial database systems; thus, any subsequent reuse and/or redefinition of a specific code may prohibit the ability to consolidate and/or compare data from different reporting cycles.

Local Educational Agency (LEA) Site Codes: LEA Code of the school system and/or charter school or agency submitting data. Labs and Charters submit AFR data by Site Code. See Table 2 on the next page.

Parish/City School System and/or Charter School Site Codes

1 Acadia Parish	26 Jefferson Parish	51 St. Mary Parish
2 Allen Parish	27 Jefferson Davis Parish	52 St. Tammany Parish
3 Ascension Parish	028 Lafayette Parish	053 Tangipahoa Parish
4 Assumption Parish	29 Lafourche Parish	54 Tensas Parish
5 Avoyelles Parish	30 LaSalle Parish	55 Terrebonne Parish
6 Beauregard Parish	31 Lincoln Parish	56 Union Parish
7 Bienville Parish	32 Livingston Parish	57 Vermillion Parish
8 Bossier Parish	33 Madison Parish	58 Vernon Parish
9 Caddo Parish	34 Morehouse Parish	59 Washington Parish
10 Calcasieu Parish	35 Natchitoches Parish	60 Webster Parish
11 Caldwell Parish	36 Orleans Parish	61 West Baton Rouge Parish
12 Cameron Parish	37 Ouachita Parish	062 West Carroll Parish
13 Catahoula Parish	38 Plaquemines Parish	063 West Feliciana Parish
14 Claiborne Parish	039 Pointe Coupee Parish	064 Winn Parish
15 Concordia Parish	040 Rapides Parish	65 City of Monroe School System and/or Charter School
16 DeSoto Parish	041 Red River Parish	66 City of Bogalusa School System and/or Charter School
17 East Baton Rouge Parish	042 Richland Parish	67 Zachary Community School System and/or Charter School
018 East Carroll Parish	043 Sabine Parish	68 City of Baker School System and/or Charter School
019 East Feliciana Parish	044 St. Bernard Parish	69 Central Community School School System and/or Charter School
020 Evangeline Parish	045 St. Charles Parish	
21 Franklin Parish	046 St. Helena Parish	
22 Grant Parish	047 St. James Parish	
23 Iberia Parish	048 St. John the Bapt. Parish	
24 Iberville Parish	049 St. Landry Parish	
25 Jackson Parish	050 St. Martin Parish	

Table 2-Parish/City School Site Codes

Non-Debt Service Amount: School system and/or charter school sales/use tax revenues dedicated to operating expenses. (Round to whole dollars.)

Number of School system and/or charter schools: Number of school taxing school system and/or charter schools within the school board's jurisdiction that have one or more school system and/or charter school/ward millages levied: i.e. millages other than parish-wide rates.

Note: Entry requires associated reporting of "School system and/or charter school/Ward Revenue from Tax," Table II (Sec A), and School system and/or charter school/Ward Rate Levied (Low/High)," Table II (Sec A).

Parish-wide Rate Levied: School tax millage levied by the school board on a jurisdiction-wide basis. The five-character numeric field has an implied decimal (999v99); therefore, a rate of two-and-one-half mills (i.e., 2.5 mills) would be entered as 00250.

Web AFR On-line System Users (Only): Key this rate with a decimal: for example, 2.50.

Parish-wide Revenue from Tax: Revenue collected from a category of school taxes (for example: all constitutional taxes) levied by the school board on a jurisdiction-wide basis. (Round to whole dollars.)

School Year (Fiscal Year): Beginning year of the fiscal year covering the school session being reported.

Sign Field: Used to indicate whether the associated numeric field (i.e., the preceding field) is to be treated as a positive or as a negative number in mathematical computations.

Site Code: Code assigned by LDOE within the Sponsor/Site (SPS) Database to each school or site within a school system and/or charter school or agency. The first three positions of the site code will consist of the school system and/or charter school or agency's LEA code. See *Table 2*.

Applicability

- a. The LSU or Southern University lab schools and ALL public charter schools (i.e., Types 1, 2, 3, 4, and 5) must enter the applicable site codes within each record of their AFR reports. Note: Do not enter central office site codes (i.e., _ _ _ 700) or special education administrative center site codes (i.e., _ _ _ 000) since any revenues, expenditures, etc., associated with these sites should be distributed among the agency's schools following the guidance from LDOE/Division of School Finance.
- b. City/parish school system and/or charter schools that have one or more charter schools (Types 1, 3, and/or 4) must enter their LEA Code, followed by "XXX", within each AFR record. For example, the East Baton Rouge Parish School Board would contain 017XXX in the site code field of each AFR record.
- c. The site code field of each AFR record should be left blank for RSD-LDOE; and for those city/parish school system and/or charter schools that DO NOT have Types 1, 3, and/or 4 charter schools.

Special Fund Federal: Consolidation of all revenue funds established for federally funded programs other than those acquired under the Every Student Succeeds Act (ESSA). (Round to whole dollars.)

System Indicator: The unique code identifying the automated data reporting system to which the data belongs. The entry must always be "AFR" for Annual Financial Report records.

Total Ad Valorem Tax: Total revenue from a category of school taxes levied jurisdiction-wide (for example, all debt service taxes), plus total revenue from the same category of school system and/or charter school/ward school taxes.

Note: The amounts reported for the four categories of taxes in Table I, Section 1.a, Ad Valorem Taxes- Gross (i.e., Key punch Codes 0000300 through 0000400) should equal the tax revenues reported in Table II, Section A, Ad Valorem Taxes (Key punch Codes 0062220 through 0062650).

Total Funds: The total (by each line item) of the general, special, Federal ESSA, special fund Federal, debt service, and capital projects fund entries reported for that line item. (Round to whole dollars.)

Total Sales and Use Taxes: Total school system and/or charter school revenues from sales and use taxes. This total should agree with the sum of debt service and non- debt service revenues for the same report line item.

Note: The amounts reported for Table I, Section 1.b, Sales and Use Taxes - Gross (Keypunch Code 0000500) should be the same as the tax revenues reported in Table II, Section B, Sales and Use Taxes (Keypunch Codes 0063300 thru 0063320). (Round to whole dollars.)

Business Manager Responsibilities

The following sections address specific areas of responsibility affecting the accurate collection, reporting, and interpretation of *Annual Financial Report (AFR) System* data.

Organization Responsibilities

Each public school system and/or charter school is required to maintain a means of tracking and reporting its financial activities and status that meet the requirements of the Louisiana Revised Statutes, applicable State and Federal regulations, and the policies of the Board of Elementary and Secondary Education (BESE). The public school system and/or charter school is responsible for accurately reporting these fiscal data to the Louisiana Department of Education (LDOE), on a timely basis, in accordance with the requirements, methods, and schedules prescribed by this guide.

LDOE/Office of School System Financial Services

The Office of School System Financial Services will provide other elements of the Louisiana Department of Education and the Public School system and/or charter schools with policy guidance and interpretation of the Louisiana Revised Statutes, applicable State and Federal regulations, and BESE policies as they pertain to the required reporting of public school system and/or charter school fiscal data within the *Annual Financial Report (AFR) System*.

School System and/or Charter School AFR Contacts and Coordinators

Business Managers must contact the School system and/or charter school Coordinator to request site changes. School system and/or charter schools are requested to notify LDOE/Data Management if the AFR contact needs to be changed or updated.

Required Tools

Pre-formatted Excel AFR Templates will be sent to all school systems and/or charter schools requiring completion and AFR submission. A text (txt) file may also be uploaded.

User Access

User Access Authorization: If you are a new user or if you have a User ID and are authorized to access other LDOE Edlink Annual Financial Report, you will need to be granted authority to access the School/Site by requesting permission through the Edlink Security application. If access is authorized, the appropriate User ID, password, and security profile will be assigned according to categories of organizations making the requests.

User IDs are not to be shared among users. Users will be held individually accountable for all system access and any violations recorded under their User ID. Notification of the User ID and temporary password will be communicated to the user in confidence by e-mail.

The Principal or School Administrator must notify the School Security Coordinator of changes in status for users (i.e. if a user no longer needs access or due to termination or job reassignment). Such updates are critical to the security of the LDOE data systems.

User ID Suspension, Revocation, and Reactivation: If a User ID has been revoked due to sign-on or resource access denials, the User ID may be reactivated and/or resumed only by the ITS Security Coordinator after a review of the circumstances and a discussion with the user. User IDs will be revoked in any of the following circumstances:

- **At the scheduled end of consulting or temporary labor engagements.**
- **During an investigation of an actual or suspected security violation, and revocation is requested by management.**
- **Upon management request and/or direction due to termination.**

Passwords may be reset at any time, or if forgotten, using the LDOE Edlink Password Reset System. For instructions on resetting your password, see the section LDOE Edlink Password Reset System in this guide.

Edlink AFR System

The automated Edlink AFR System provides access to the AFR System and all other web- and server-based LDOE data collection and reporting systems. As new LDOE data systems are developed for web and server-based use, their corresponding user IDs will be added to security folders that grant appropriate access and privileges.

Edlink Portal Users will have access to all data systems for which their user ID is approved, as well as "one-stop" access to certain universal services, including user guides for all LDOE data systems, security request forms, and reference tables. The system and service links that are approved and available to the logged-in user will be displayed on the.

Edlink Account Set-Up (New User)

Accepted Browsers

Google Chrome



Microsoft Edge



Figure 1-Accepted Browsers

Existing Edlink Portal Users should select, Sign In and enter User ID and Password.

Request Access to Site/s by skipping to *Page 23*. If access was previously granted, skip to *Page 26* to begin submission of the Annual Financial Report.

New Edlink Portal Users should open the [Edlink Portal](https://ldoe.edlink.la.gov/) at <https://ldoe.edlink.la.gov/>.

Create an Account and follow instructions on the upcoming pages. AFR's cannot be submitted unless the Site Authorized Business Manager accesses the Edlink Portal, completes the AFR Report and submits the AFR Report.

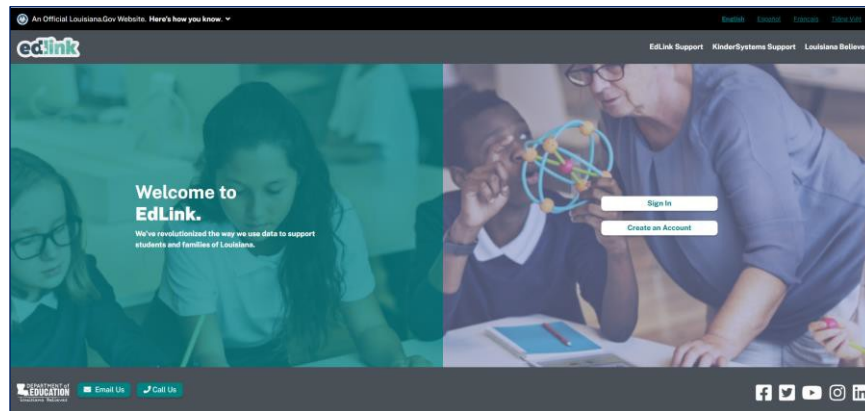


Figure 2-Edlink Portal

Next, read the shorts excerpts and select, **Continue to MyLA**. If a **MyLA** account was previously established, **STOP**. **Do not create a second account**.

Retrieve User ID and/or Reset Password, see Page XXX for instructions. Once the User ID and Password are obtained or reset, return to **Figure 2** and **Sign In**.

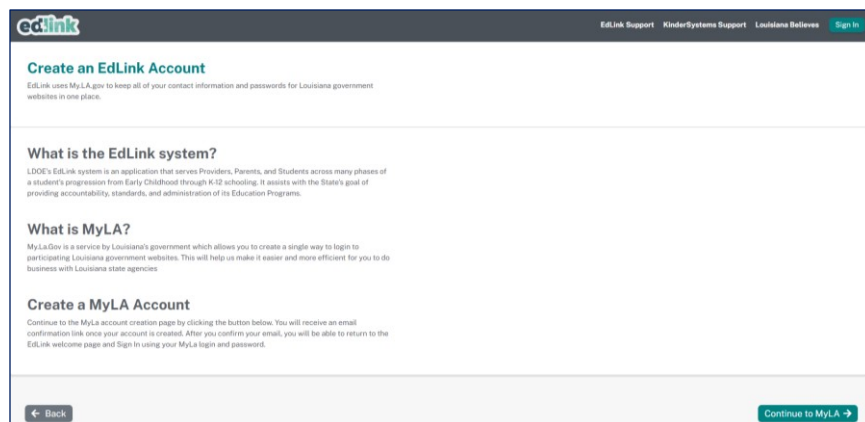


Figure 3-Continue to MyLA Account Creation

The page will navigate to display the image below. Do not Sign In! Scroll down to Section 1 and begin entering the required information. Read the instructions for each Section carefully.

Beginning with Section 1, enter your first name and last name. A middle name or initial is not require. Enter your name how you are recognized by your Site administrators.

Section 2, create a User ID, keeping between 8-10 characters. Only the -@_ are special characters permitted.



In Section 3 of Figure 5, enter a 6 digit randomly chosen Pin#. Repeat the Pin# in the next box. The numbers selected cannot be consecutive or of the same digit (123456 or 888888).

In Section 4, please use the email address provided by your site. If you lose access to this email due to separation, update your email in MyLA as soon as possible. If you do not have a site-provided email address, please enter a personal email that you can access immediately to confirm your account registration.

Figure 5-Entering Information into MyLA

Review the information and select, **Create Your Account**. The image below in **Figure 6** is displayed. Read the instruction carefully. Allow 3-5 minutes to receive the link in your email in box before requesting a new link be sent.

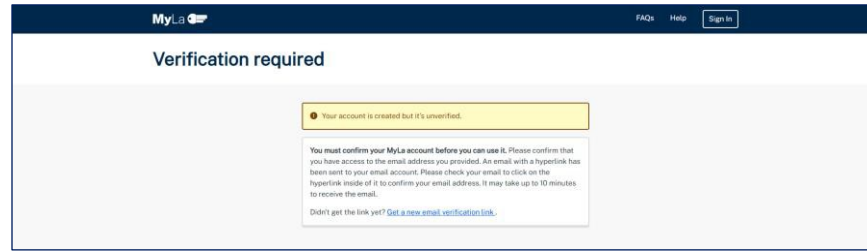


Figure 6-Verify Email

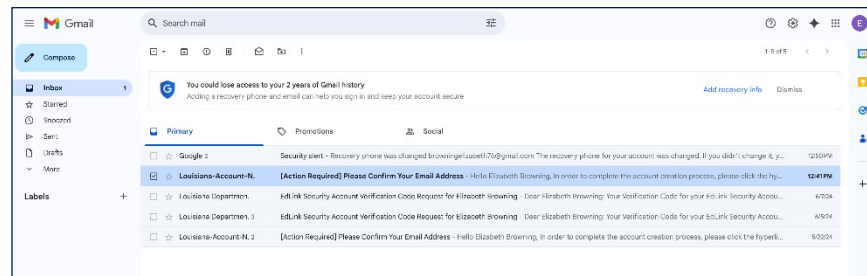


Figure 7-Check Inbox

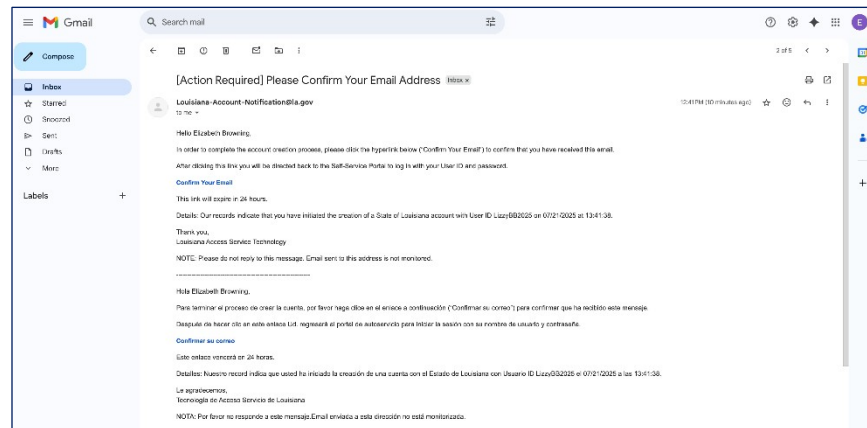


Figure 8-Confirm Email

Edlink Portal Login

Sign In to the [Edlink Portal](#), as shown in *Figure 9*. The New User Dashboard will be displayed. If you have forgotten your User ID and Password, see [Forgotten User ID/Reset Password](#) for assistance.

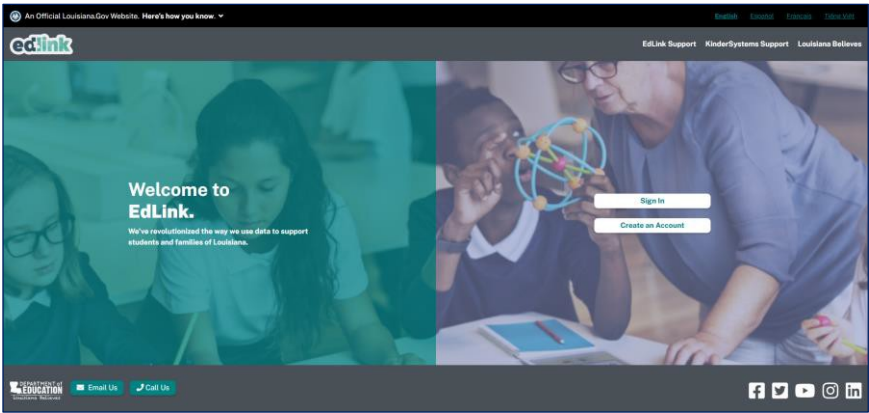


Figure 9-Edlink Portal Login

New User Personal Profile (Required)

The New User Personal Profile (Required) After signing into Edlink, the New User Profile will automatically be displayed. The profile will need to be completed before a Staff ID is issued and the Account Type is classified with LDOE. In the *User Account Type*, select “*I am a PK-12 Public School Employee*”.

The image shows a 'User Account Type' selection screen. It has a title 'User Account Type' and a sub-header 'Review the choices below and select the appropriate type of account. This will help LDOE process your request for a StaffID and route any potential reviews to the correct department.' Below this is a section titled '*Choose the type of role you need' with several radio button options. The option 'I am a PK-12 Public School employee' is selected. To the right of the options, there is a callout box that says 'If PK-12 Public Schools is selected, entering your Social Security Number is mandatory.' The other options are: 'I am an Early Childhood Center provider or employee', 'I am a PK-12 Non-Public School employee', 'I am a Parent (or Guardian) of a student in the Home Study Program', 'I am working for an External Partner', and 'I am working as a State employee with the Louisiana Department of Education'.

Figure 10-User Account Type

As shown in the upcoming images, provide your personal information in the sections below. Enter your correct birthdate, Social Security Number (PK-12 Public Schools), Identification Number (hover over the text box for identification options), Issuing State (Louisiana is at the top), Gender, and Race. Please enter your telephone number. Additional information was recorded during your initial account setup in My.la.gov. A Staff ID will be issued after saving.

Confirm your Social Security Number (SSN) and Date of Birth (DOB) before moving on to the next step. Take a moment to carefully review each section of your information. Make any necessary corrections, then scroll down and confidently click on *Save and Submit*.

Name and Contact
Provide your information in the fields below.

Member Name
Prefix
*First Name
Middle Name
Last Name
Suffix

Contact Information
*Primary Phone Number
Secondary Phone Number
*Email Address
MyLA UserID
Staff ID

Address Information
Physical Address
Mailing Address
*Street Name 1
Street Name 2
*City
*State
*Zip
*Parish/County

Personal Information
The information below is used to validate your identity in the eScholar system. If you have an existing StaffID, your MyLaOne account will be linked to that ID. If you do not have one, then a new StaffID will be created.
*Date of Birth
*SSN
*Identification Number
*Issuing State
*Gender
*Race

[Save and Submit](#) [Cancel and Logout](#)

Figure 11-Personal Information

Forgotten User ID/Password Reset

At Sign In, if you've forgotten your User ID or Password, Click on the blue link below the Sign In box. By doing this, you can retrieve your User ID and/or Reset your Password.

MyLa

FAQs Help

Sign In
*User ID
*Password
Show Password
Sign In

Need help? [Click here to get help logging in.](#)

Figure 12-Forgotten User ID/Password Reset

Enter your registered email into the bottom left corner box to request that your USER ID be emailed to you.

In the top right corner box, enter your User ID and email address to request a Password Reset Link.

Check your email inbox for a message from LDOE. If you requested your User ID, the email will contain this information. If you requested a Password Reset Link, the email will contain a temporary password. Snap a pic or write down the password. The password is case-sensitive, so be careful when copying the characters).

Close all Edlink and MyLA pages. Log back into the [Edlink Portal](#) using your User ID and the temporary password. Once you've gained access, the temporary password must be entered again before a new password can be entered. Confirm your new password and select, Save.

MyLA Account help

Resend Verification Email
Never got your email verification? Enter your email address and we'll send you a new verification.
* Email Address
[Email Address Field]
[Send verification Email]

Forgot your password?
Enter your User ID and email and we'll send you a link to reset your password.
User ID
[User ID Field]
Email Address
[Email Address Field]
[Send Password Reset Link]

Forgot your User ID?
Enter your email and we'll send you the information.
Email Address
[Email Address Field]
[Send User ID Reminder]

Want to know more?
MyLA will replace outdated ways of signing in to Louisiana government websites. Read our Frequently Asked Questions and get to know MyLA.
[Read the FAQs]

Figure 13-MyLA Account Help

Sign Out of all MyLA and Edlink pages. Log back into the [Edlink Portal](#) using your User ID and new Password. After successfully signing in, return to the *New User Dashboard* and *New User Profile*.

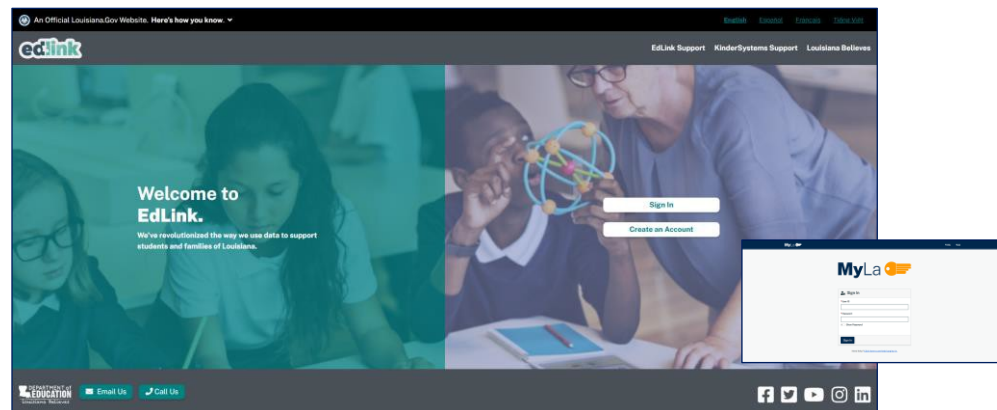


Figure 14-Edlink Portal

New User Dashboard

The New User Dashboard is displayed, as shown in *Figure 15*. All new and existing providers retain the New User Dashboard until a new license has been approved or Entity Role Request has been approved by LDOE.

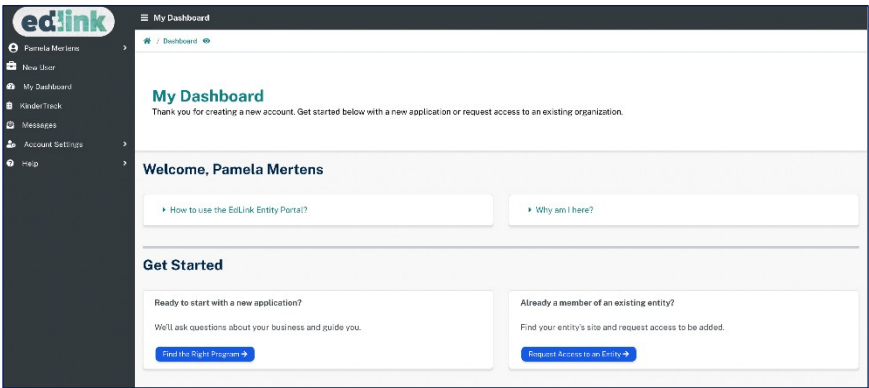


Figure 15-New User Dashboard

Request Access to Schools

Select the grey Edlink Security button to begin the access request process, as shown in *Figure 16*.

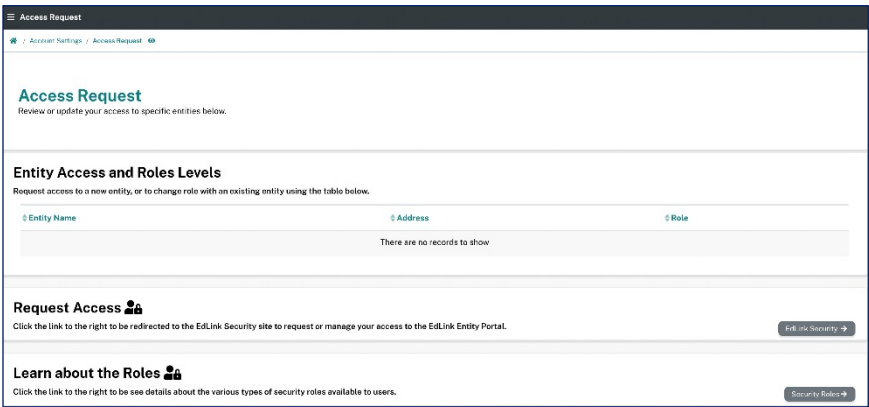


Figure 16-Access Request

Select, *Permission Request* from the purple, left-side menu, as shown in *Figure 17*.



Figure 17-Permission Request/Edlink Security

Next, skip the Permission Request Type and select **K-12 Public Schools** for the Organization, as shown in **Figure 18**.

The screenshot shows the 'Permission Request' form with the following sections:

- Permission Request Type:** General User Access (selected), Security Administrator Access.
- Organization Selection:** Please make a selection based on your information system access needs. The dropdown menu is open, showing options: Early Childhood, K-12 Accountability, **K-12 Public Schools** (highlighted), Louisiana State Department of Education, and Nonpublic.
- Application Selection:** EdLink Ops Portal, Louisiana Education Portal, Supplemental Course Allocation, TEST Canopy LDOE Internal Use Only, Zedlink Help Portal.
- Location Filter:** (Empty box)
- Location Selection:** Please Enter Your Location (Empty box)
- Supervisor Selection:** (Empty box)

Figure 18-Organization/Edlink Security

Next, select **Edlink Ops Portal** in the Application Selection box, as shown **Figure 19**.

The screenshot shows the 'Permission Request' form with the following sections:

- Permission Request Type:** General User Access (selected), Security Administrator Access.
- Organization Selection:** Please make a selection based on your information system access needs. The dropdown menu is open, showing options: Early Childhood, K-12 Accountability, **K-12 Public Schools** (highlighted), Louisiana State Department of Education, and Nonpublic.
- Application Selection:** Canopy, EdLink 360 (Reports), EdLink 360 (Reports) - Staging, **EdLink Ops Portal** (highlighted), Louisiana Education Portal.
- Location Filter:** District (School System), Local (Site), District and Local.
- Location Selection:** Please Enter Your Location (Empty box)
- Supervisor Selection:** (Empty box)

Figure 19-Application Selection/Edlink Security

Next, select the school system (**District**) or charter school (**Local**), respectively, within the Location Filter box, as shown in the **inset image** and **Figure 20** below.

The screenshot shows the 'Permission Request' form with the following sections:

- Permission Request Type:** General User Access (selected), Security Administrator Access.
- Organization Selection:** Please make a selection based on your information system access needs. The dropdown menu is open, showing options: Early Childhood, K-12 Accountability, **K-12 Public Schools** (highlighted), Louisiana State Department of Education, and Nonpublic.
- Application Selection:** DCFS Child Abuse and Neglect Clearance System (CANS), EdLink 360 (Reports), EdLink 360 (Reports) - Staging (LDOE Internal Use Only), **EdLink Ops Portal** (highlighted), LDOE Professional Learning Platform.
- Location Filter:** **District (School System)** (highlighted), Local (Site), District and Local.
- Location Selection:** Please Enter Your Location (Empty box)
- Supervisor Selection:** (Empty box)

Inset Box Instructions:

- School Systems, select District (School System)**
- Charter Schools without their own LEA district code but under the jurisdiction of the local LEA, select Local.**
- Charter Schools with their own LEA district code, select District**

Figure 20-Location Filter/Edlink Security

Next, type in the first few letters of the school and watch for the results in the drop-down, as shown in **Figure 21**. Hover the mouse over the correct Site to make the selection blue. Click on the location to select it. Search with a partial address if the name of your school does not appear.

The screenshot shows the 'Permission Request' form with the following sections:

- Permission Request Type:** General User Access (selected), Security Administrator Access.
- Organization Selection:** Please make a selection based on your information system access needs. Options: Early Childhood, K-12 Accountability, **K-12 Public Schools** (selected), Louisiana State Department of Education, Nonpublic.
- Application Selection:** DDFS Child Abuse and Neglect Clearance System (CANS), EdLink 360 (Reports), EdLink 360 (Reports) - Staging (LDOE Internal Use Only), **EdLink Ops Portal** (selected), LDOE Professional Learning Platform.
- Location Filter:** District (School System) (selected), Local (Site), District and Local.
- Location Selection:** Please Enter Your Location. Input: alg. Results: **Algiers Charter School System** (highlighted in blue), 2401 Westwood Parkway, Suite 2001, New Orleans, LA 70114, District Code: 395, Site Code: 395.
- Supervisor Selection:** (Empty dropdown).

Figure 21-Location Selection/Edlink Security

Last, select, **AFR Business Manager** and Submit for LDOE Approval, as shown in **Figure 22**.

The screenshot shows the 'Role Permission Selection' form with the following sections:

- Permission Request Type:** General User Access.
- Organization Selection:** K-12 Public Schools.
- Application Selection:** EdLink Ops Portal.
- Location Selection:** Algiers Charter School System.
- Role Selection:** **AFR Business Manager** (highlighted in blue), SPS Board Chair, SPS District Administrator, SPS District Data Analyst, SPS Other Staff, SPS School Administrator, SPS School Data Analyst.
- Permission Selection:** ☒ AFR Business Manager.

Buttons: Submit, Close.

Figure 22-Role Selection/Edlink Security

Allow 24-48hrs for LDOE review and approval of your requests. An LDOE staff member will contact you if there are any questions pertaining to your requests. Sign out of all [Edlink Portal](#) and Edlink Security related pages. Upon LDOE approval, you will receive an email alerting you of the approval or rejection statuses of your requests. Sign In to the [Edlink Portal](#) to access your site, as shown in **Figure 9**.

Business Manager Dashboard

The Business Manager Dashboard automatically displays the current reporting year in the left-side menu, as shown in *Figure 23*. The page consists of all Sponsor related information. Sponsor Information is displayed on the main portion of the page for Sponsor Sites that you have approved access to. Unread Messages and Notifications may be accessed here, as well.

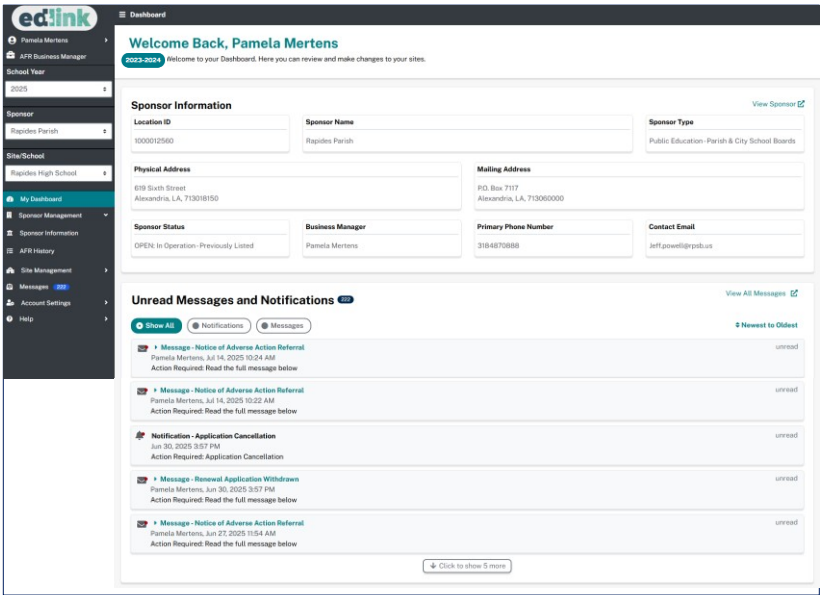


Figure 23- AFR Business Manager Dashboard

Sponsor Management

Sponsor Information consists of all Sponsor related information.

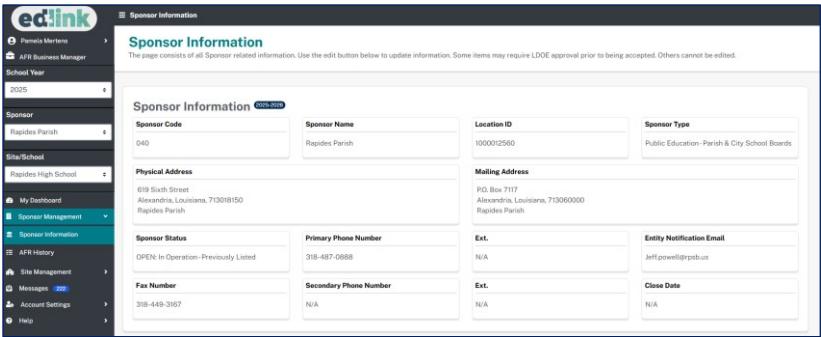


Figure 24- Sponsor Management/Sponsor Information

Figure 25-Sponsor Contacts/Additional Sponsor Info.

AFR History (Accessing and Completing AFR)

The AFR History page, includes all current and past submissions for your school system. Select, the **Actual** or **All** toggles to view AFR's. Use the filters to search for different school years, submission types and submission statuses. **Clear Filters** to see all submissions and information. The  icon allows viewing of previous AFR's. See Figure 26.

Figure 26-AFR History (Access and Complete AFR)

Begin the AFR by clicking on the  icon to the right of the **Not Started** status button.

AFR Submission Home Page

Edlink offers a convenient way to track all the information needed to complete your Annual Financial Report (AFR). Once you submit all the required information for each step, a green **Completed** badge will appear on the AFR Submission Home page. If any section is still incomplete, a yellow **Incomplete** badge will be visible. After you start a step, you can easily return to a previous section by clicking the *Return to Previous* button, or you can navigate back to the AFR Submission Home page using the *Return to AFR Submission Home* button. See Figure 27.

Annual Financial Report Submission

2023-2024 MD - Rapides Parish (School System)

[Return to AFR History](#)

Page Help

We have provided a way for you to keep track of all the information needed for you to complete your Annual Financial Report. After all required information is submitted within each step, you will see a green "Completed" badge on the AFR Submission Home page. If a section remains incomplete there will be a yellow "Incomplete" badge. Once you have started a step, you can always return to a previous section using the "Return to Previous" button or return to this Home page by using the "Return to AFR Submission Home" button.

1 - Helpful Links

Information to assist with AFR submission

Fill Out Step 1

2 - AFR File Submission

Upload completed AFR file

Fill Out Step 2

3 - AFR Edits

Review and verify each item in the Post-Submission Audit Report

Fill Out Step 3

4 - AFR Review Part 1

Review and verify Zero and Negative balance records

Fill Out Step 4

5 - AFR Review Part 2

Review the report and verify the salary & benefit data

Fill Out Step 5

6 - AFR Comparisons Part 1

Review and verify the Ad Valorem tax revenues and tax mileages

Fill Out Step 6

7 - AFR Comparisons Part 2

Review and verify the Sales tax revenue and tax rates

Fill Out Step 7

8 - AFR Comparisons Part 3

Review and verify: Prior year Ending Balance and Current Year Beginning Balance, Current Year Ending Balance and Balance Sheet Total Fund Balance and Balance Sheet Total Assets and Balance Sheet Total Liabilities and Fund Balance

Fill Out Step 8

9 - AFR Comparisons Part 4

Review and verify Capital Assets, Long Term Debt and Permanent Funds, and Prior Year vs Current Year Details

Fill Out Step 9

10 - AFR Comparisons Part 5

Review and verify Prior Year vs Current Year -Major Details and Every Student Succeeds Act (ESSA)- Maintenance of Effort (MOE)

Fill Out Step 10

11 - AFR Verifications

Review and verify Revenues and Weighted Expenditures

Fill Out Step 11

12 - Special Reporting

Enter sub-award information if applicable

Fill Out Step 12

13 - Other Reporting

Review and verify end of year balances and general fund balances

Fill Out Step 13

14 - Attestation

Certify your submission with an Authorized user's signature

Fill Out Step 14

Submit AFR to LDC

Figure 27-Annual Financial Report Submission

Step 1, Helpful Links-Links for common and frequently-used resources to assist with gathering data and completing the AFR. See Figure 28.

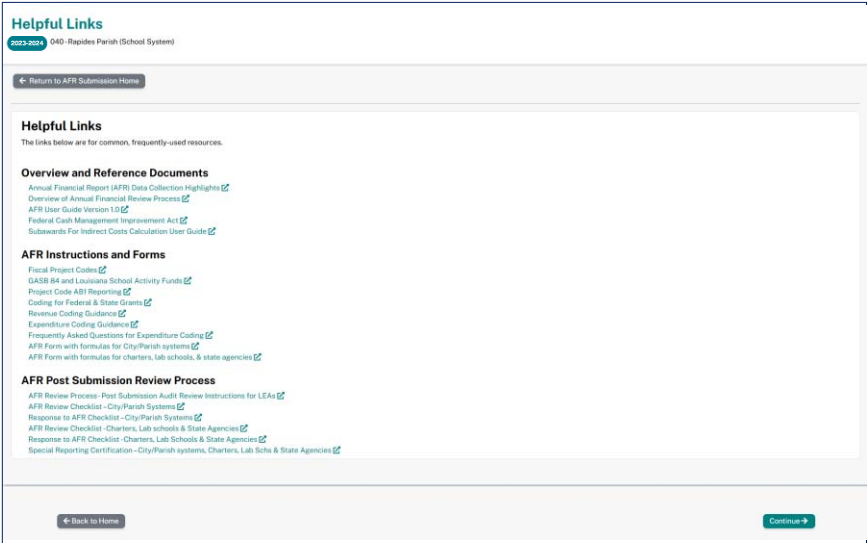


Figure 28-Helpful Links

Leave and Return to Complete AFR

If at any point you need to leave and return to complete the AFR, return to the Dashboard, select Sponsor Management and then AFR History. Locate the school, as before. Only this time, you'll see the In Progress status along with a  pencil/edit icon. Click on the icon to return to the AFR. See Figure 26.

Completed/To Do AFR Steps

Green Steps are Complete, Blue Steps have not been started and Yellow Steps are Incomplete. See Figure 29.

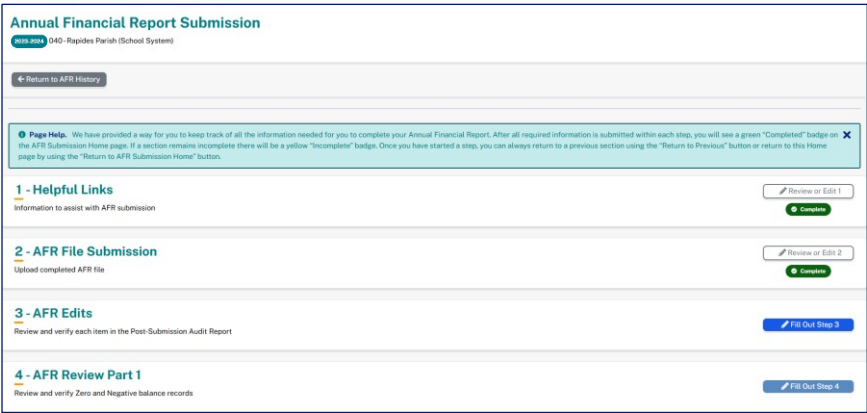


Figure 29-Completed Steps Example

Step 2, AFR File Submission you will find more information about the requirements for an AFR submission. An MS Excel workbook is provided as a template. Please fill in all required fields and do not modify the layout. This is critical for the EdLink system to validate that all the information is received and reviewed accurately. See *Figure 30*.

The screenshot displays the 'AFR File Submission' interface. At the top, a header bar includes a 'Return to AFR Submission Home' button. Below this, the 'Annual Financial Report Details' section explains the purpose of the AFR system and provides a 'View more details' link. The 'Fiscal Project Codes' section instructs users to select applicable codes from a list, including '2020-2021 Fiscal Project Codes' and 'Primary FPC' (with options like AAO-Basic AFR and AB1-Economically Disadvantaged). It also lists 'Secondary FPC(s)' such as DF1-Flood Preparation and Recovery, CV1-Governor's Emergency Education Relief Fund (GEERF)-I, CV3-Elementary and Secondary School Emergency Relief Fund (ESSERF)-II, SAF-Student Activity Funds, DH1-Hurricane Recovery, CV2-Elementary and Secondary School Emergency Relief Fund (ESSERF)-I, and CV4-American Rescue Plan Elementary and Secondary School Emergency Relief Fund (ESSERF)-III. The 'Upload Annual Financial Report (AFR)' section prompts users to download a template and provides 'Submission Instructions' (1-5). At the bottom, there is a file upload area for 'AFR File - AAO - Basic AFR (Applicable to all LEAs)' with a 'Choose File' button and a 'Browse' button. A file named 'AFR Submission AFR 23-24 AB1 10-25-2024.TXT' is shown with a 'Download' button.

Figure 30-AFR Details, Fiscal Project Codes and Upload AFR

Pre-Submission File Validation-The file submitted will be validated for accuracy and completeness prior to the Submission screening. Please ensure that the file used is an unmodified version of the template supplied on this page. Files that have been altered will not be accepted. Select, **Save and Continue**. See *Figure 31*.

The screenshot shows the 'Pre-Submission File Validation' page. It states that the file will be validated for accuracy and completeness. The validation results are as follows: 1. Template Accuracy: Result: PASSED. File uploaded does not adhere to the template format. It could possibly be missing rows or columns. It could also include any values entered in a blocked out or restricted cell. Please download the template provided and enter data using that excel workbook. Do not modify the contents. 2. Key Punch Code Accuracy: Result: PASSED. File uploaded does not adhere to the template format. Key Punch Codes do not align to correct cells. Please download the template provided and enter data using that excel workbook. Do not modify the contents. 3. Missing or Invalid Values: Result: PASSED. File uploaded was not filled in completely. All required cells must have a data value. The values can be either negative, positive or zero. At the bottom, there are buttons for 'Back to Helpful Links' and 'Save and Continue'.

Figure 31-Pre-Submission File Validation

Step 3, AFR Edits- Your submission will be reviewed by the EdLink system to identify any areas of interest for the Department of Education. Please correct any errors in your AFR (Annual Financial Report) and resubmit it, or provide explanations for any irregularities. Review and verify each item in the Post-Submission Audit Report. If corrections are

necessary, please return to Step 2 to submit an updated AFR template. If no action is needed, you will see a PASSED result. Some items may require justification or attestation of a value. See Figure 32.

AFR Edits
2025-2026 D40 - Rapides Parish (School System)
In Progress

Your submission will be reviewed by the EdLink system to determine any areas of interest for the Department of Education to review. Please either make corrections to any errors and resubmit your AFR or provide explanations to irregularities.

[Return to AFR Submission Home](#)

AFR Edit - Instructions
Review and verify each item in this Post-Submission Audit Report. If corrections are needed, please return to Step 2 to resubmit an updated AFR template. If no action is needed, then you will see a PASSED result. Some items may require justification or attestation of a value.

1 - Calculated vs Reported Excess/Deficiency
Results: PASSED
This report identifies any differences that occur when the calculations of (Total Revenues plus Other Sources of Funds) minus (Total Expenditures plus Other Uses of Funds) are compared with the excess/deficiency fund balances reported in Key Punch Code S1190.
Any errors appearing on this report (beyond that attributable to rounding error) must be corrected.
The Excess or Deficiency of Revenues and Other Sources of Funds minus the sum of Expenditures and Other Uses of Funds should be compared to the amounts reported in KPC S1190. Total Revenues (KPC 15000) plus Other Sources of Funds (KPC 51000) minus Total Expenditures (KPC 52000) plus Other Uses of Funds (KPC S1180).

Description	General Funds	Special Federal Funds	ESSA Funds	Other Special Funds	Debt Service Funds	Capital Project Funds	Total Funds
Calculated Excess/Deficiency	0	0	0	0	0	0	0
Reported Excess/Deficiency (KPC S1190)	0	0	0	0	0	0	0
Calculated minus Reported	0	0	0	0	0	0	0

Show 10 per page

☒ By checking this box, you attest that you have reviewed all information and that the data provided is accurate
☒ I Agree

2 - Calculated EOY Fund Balance
Results: PASSED
This report notes any differences that occur when EOY Fund Balances are calculated solely from submitted Fund Balance records (i.e., Key Punch Codes S1190-S1195) and then compared with the EOY Fund Balances reported in Key Punch Code S1196. Any errors appearing on this report (beyond that attributable to rounding error) must be corrected.
Compare beginning of year fund balance (KPC S1195) plus reported excess/deficiency (KPC S1190) plus transfer in (KPC S1192) minus transfer out (KPC S1193) plus prior year adjustment (KPC S1194) to reported end of year balance (KPC S1196).
ERRORS CAN OCCUR IF BEGINNING FUND BALANCE DOES NOT EQUAL TO PRIOR YEARS ENDING FUND BALANCE.

Description	General Funds	Special Federal Funds	ESSA Funds	Other Special Funds	Debt Service Funds	Capital Project Funds	Total Funds
Calculated EOY Fund Balance	0	0	0	0	0	0	0
Reported EOY Fund balance	0	0	0	0	0	0	0
Difference	0	0	0	0	0	0	0

Show 10 per page

☒ By checking this box, you attest that you have reviewed all information and that the data provided is accurate
☒ I Agree

[Back to AFR File Submission](#) [Save and Continue](#)

Figure 32-AFR Edits

Step 4, AFR Review Part 1-Review and verify each item on the AFR Review and attest to the accuracy by checking the boxes in the list. If corrections are needed, then resubmit. If there is no action needed, state such next to the item. Zero Balance Records identify keypunch codes that have been reported with a zero balance. The report should be examined carefully and any errors must be corrected. See Figures 33-34.

Post Submission Audit Report, identified 2535 Key Punch Code records (KPC) with a Zero Balance. Please review for accuracy. If a KPC needs to be corrected, please make your correction on your AFR report and return to Step 2 to re-upload.

Check the I Agree box, select, Save and Continue and proceed to Negative Balance Records. See Figure 34.

AFR Review Part 1
2025-2026 D40 - Rapides Parish (School System)
Your submission will be reviewed by the EdLink system to determine any areas of interest for the Department of Education to review. Please either make corrections to any errors and resubmit your AFR or provide explanations to irregularities.

[Return to AFR Submission Home](#)

AFR Review Part 1 - Instructions
Review and verify each item on the AFR Review and attest to the accuracy by checking the boxes in the list. If corrections are needed, then resubmit. If there is no action needed, state such next to the item.

[Back to AFR File Submission](#) [Save and Continue](#)

Figure 33-AFR Review Part 1 Instructions

Negative Balance Records-This report identifies keypunch codes that have been reported with a negative balance. The report should be examined carefully and any errors must be corrected. For all KPCs with negative balances, an explanation should be provided.

The Post Submission Audit Report identified 0 Key Punch Code records with a Negative Balance. Please review for accuracy. If a KPC needs to be corrected, please make your correction on your AFR report and return to Step 2 to re-upload.

1- Zero Balance Records

This report identifies keypunch codes that have been reported with a zero balance. The report should be examined carefully and any errors must be corrected.

Filter by Group Code Type

--Select--

Functional Code	Item Description	Keypunch Code	Balance
REV	Constitutional Tax	300	0
REV	Renewable Taxes	350	0
REV	Debt Service Taxes	400	0
REV	Up to 1% Non-School Taxes for TRSL	450	0
REV	Result of Court-Ordered Settlement	500	0
REV	Penalties/Interest on Property Taxes	550	0
REV	Taxes Due to TIF	650	0
REV	Sales and Use Taxes - Gross	750	0
REV	Sales/Use Taxes - Court Settlement	800	0
REV	Penalties/Interest on Sales/Use Taxes	850	0

Show 10 per page

1
2
3
4
...

Showing 1 of 254

The Post Submission Audit Report identified 2535 Key Punch Code records with a Zero Balance. Please review for accuracy. If a KPC needs to be corrected, please make your correction on your AFR report and return to step #2 to re-upload.

*** By checking this box, you attest that you have reviewed all information and that the data provided is accurate**

☒ I Agree

2 - Negative Balance Records

Result: PASSED

This report identifies keypunch codes that have been reported with a negative balance. The report should be examined carefully and any errors must be corrected. For all KPCs with negative balances, an explanation should be provided.

The Post Submission Audit Report identified 0 Key Punch Code records with a Negative Balance. Please review for accuracy. If a KPC needs to be corrected, please make your correction on your AFR report and return to step #2 to re-upload.

*** By checking this box, you attest that you have reviewed all information and that the data provided is accurate**

☒ I Agree

Back to AFR Edit
Save and Continue

Figure 34-Zero and Negative Balance Records

Passed with Exceptions-Requires that an explanation be provided explaining the discrepancy See Figure 35.

2 - Negative Balance Records

Result: PASSED WITH EXCEPTIONS

This report identifies keypunch codes that have been reported with a negative balance. The report should be examined carefully and any errors must be corrected. For all KPCs with negative balances, an explanation should be provided.

Functional Code	Description	Keypunch Code	General Fund	Special Fund Federal	ESSA Fund	Other Special Fund	Debt Services	Capital Project	Total Funds
Group Code 1283/ Fund Balance									
FB	EXPENDITURES AND OTHER USES	5190	7,670,050	(124,480)	(5)	1,642,188	4,765,843	55,295,296	69,248,892
Group Code 131/ ASSETS									
BS	Cash and Investments	51310	60,149,814	(13,403,400)	(1,223,279)	61,460,716	19,625,180	140,958,569	267,568,591

Show 10 per page

1

The Post Submission Audit Report identified 2 Key Punch Code records with a Negative Balance. Please review for accuracy. If a KPC needs to be corrected, please make your correction on your AFR report and return to step #2 to re-upload.

*** By checking this box, you attest that you have reviewed all information and that the data provided is accurate**

☒ I Agree

Please provide an explanation for the discrepancy. LDOE will review and determine if any additional details are needed.

Place explanation for discrepancy here

Back to AFR Edit
Save and Continue

Figure 35-Passed w/Exceptions

Step 5, AFR Review Part 2-Please review and correct any errors in your AFR or provide explanations for any irregularities. Ensure that the salary data is accurately reported. Check the I Agree box and proceed to Compare Benefits vs Salaries. See Figure 36.

3 - Required Data List
Review the report and verify that salary data has been accurately reported.

# Key Punch Code	# Item Description	# KPC Total
Group Code 1221/Pupil Support Services		
24230	Supervisors	0
24655	Supervisors	0
25100	Supervisors	0
25580	Supervisors	0
27400	Other Supervisors	0
Group Code 1222/Instructional Staff Services		
28475	Director/Supervisors	0
28905	District Sp. Ed Dir./Supervisors	0
29345	Director/Supervisors	0

Show 10 per page | 1 2 3 4 ... | Showing 1 of 6

Please review and verify that salary data has been accurately reported. If a KPC needs to be corrected, please make your correction on your AFR report and return to step #2 to re-upload.

☒ By checking this box, you attest that you have reviewed all information and that the data provided is accurate

☒ I Agree

Figure 36-Required Data List

Compare Benefits vs Salaries-Review and verify that salary data has been accurately reported. If a KPC needs to be corrected, please make your correction on your AFR report and return to Step 2 to re-upload. See Figure 37.

- **Health Benefits for Retirees must be reported in the separate functional areas throughout the AFR (i.e., Regular Programs, Special Education Programs, Career and Technical Education Programs, etc.).**
- **Sick Leave Severance Pay should also be accurately reported in each section of the AFR.**

4 - Compare Benefits vs Salaries
Result: PASSED
This report compares salaries and related benefits. Please review for accuracy and make appropriate corrections.

# Key Punch Code	# Item Description	# Total Salaries For Group	# Benefits Paid
Group Code 1211/Regular Programs			
15725	Group Insurance	0	0
15735	FICA	0	0
15745	Medicare	0	0
15760	Louisiana Teachers Retirement	0	0
15770	Louisiana School Employees Retirement	0	0
15780	Other Retirement	0	0
15790	Unemployment Compensation	0	0
15800	Workmen's Compensation	0	0
15810	Health Benefits (retirees)	0	0

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Please review and verify that salary data has been accurately reported. If a KPC needs to be corrected, please make your correction on your AFR report and return to step #2 to re-upload.

Health Benefits for Retirees must be reported in the separate functional areas throughout the AFR (i.e., Regular Programs, Special Education Programs, Career and Technical Education Programs, etc.).
Sick Leave Severance Pay should also be accurately reported in each section of the AFR.

☒ By checking this box, you attest that you have reviewed all information and that the data provided is accurate

☒ I Agree

[Back to AFR Review Part 1](#) [Save and Continue](#)

Figure 37-Compare Benefits vs Salaries

Step 6, AFR Comparisons Part 1- Compare Ad Valorem Tax Revenue reported in the Revenue Section and the amounts reported in Tax Table IIA. If these amounts do not agree, the data must be corrected. Make your correction on your AFR report and return to Step 2 to re-upload. See Figure 38.

1A - Compare Ad Valorem Taxes

Result: PASSED

This first report compares the Ad Valorem Taxes reported in the Revenue Section of the AFR to the taxes reported in the tax table (Table 2A) in the back of the AFR. If these amounts do not agree, the data must be corrected.

# Description	# Key Punch Codes (KPC)	# Reported Revenue	# Reported Ad Valorem Taxes	# Differences (Rev - Taxes)
Total Constitutional Taxes	(KPC 300 vs (KPC 62200))	0	0	0
Total Renewable Taxes	(KPC 350 vs (KPC 62300))	0	0	0
Total Debt Service Taxes	(KPC 400 vs (KPC 62600))	0	0	0
Up to 1% Collection By Sheriff	(KPC 450 vs (KPC 62650))	0	0	0
Collection of Court-Ordered Settlement	(KPC 500 vs (KPC 62160 plus 62260 plus 62560))	0	0	0
Collection of Penalties & Interest	(KPC 550 vs (KPC 62180 plus 62280 plus 62580))	0	0	0
Collections Due To TIF	(KPC 650 vs (KPC 62200 plus 62300 plus 62600))	0	0	0

Show 10 per page

By checking this box, you attest that you have reviewed all information and that the data provided is accurate.

☒ Agree

Figure 38-Compare Ad Valorem Taxes

Compare Ad Valorem Current & Past Year Tax Data- compares prior year tax rates and revenues to the current year's rates and revenues. In all City/Parish Systems, 1% of collections of certain taxes are remitted directly to Teachers Retirement System by the tax collector on behalf of the School System. This revenue must be reported in KPC 450 and KPC 62650 in the Annual Financial Report. These amounts must be the same. See Figure 39 on the following page.

Select, Save and Continue to proceed to **AFR Comparisons Part 2**.

- The **first toggle** shows differences for Ad Valorem Taxes compared to prior year tax rates and revenues to the current year rates and revenues. Ad Valorem mill rates must be accurately reported for use in the MFP Budget Letter. Verify rate changes and provide documentation (Tax Referendum) displaying the date that the change went into effect and the amount of the new tax rate. Explain changes in revenue collections as compared to last year without rate changes.
- The **second toggle** provides the current year's AFR submission details for Ad Valorem Taxes.
- The **third toggle** provides the previous year's AFR submission details for Ad Valorem Taxes.
- The **fourth toggle** provides the % change from the previous year to the current year.

1B - Compare Ad Valorem Current & Past Year Tax Data
Result: **PASSED**

The second report for Ad Valorem Taxes compares prior year tax rates and revenues to the current year's rates and revenues.

- The first toggle shows differences for Ad Valorem Taxes compared to prior year tax rates and revenues. AD VALOREM MILL RATES MUST BE ACCURATELY REPORTED FOR USE IN THE MFP BUDGET LETTER. PLEASE VERIFY RATE CHANGES AND PROVIDE DOCUMENTATION (TAX REFERENDUM) SHOWING THE DATE THE RATE CHANGE BECAME EFFECTIVE AND THE AMOUNT OF THE NEW TAX RATE. Explain changes in revenue collections as compared to last year without rate changes.
- The second toggle provides the current year's AFR submission details for Ad Valorem Taxes.
- The third toggle provides the previous year's AFR submission details for Ad Valorem Taxes.
- The fourth toggle provides the % change from the previous year to the current year.

Description	# Parish-wide Rate	# Parish-wide Revenue	# District or Ward Low Rate	# District or Ward High Rate	# District Count	# District Ward Revenue	# Total Ad Valorem Revenue
62560- Debt Service Tax- Court Settlement	0	0	0	0	0	0	0
62580- Debt Service Tax- Penalties & Interest	0	0	0	0	0	33,389	33,389
62600- Debt Service Tax- Due to TIF	0	0	0	0	0	0	0
62620- Other Debt Service Taxes	0	0	13	38	8	15,637,488	15,637,488
62160- Constitutional Tax- Court Settlement	0	0	0	0	0	0	0
62180- Constitutional Tax- Penalties & Int.	0	0	0	0	0	0	0
62200- Constitutional Tax- Due to TIF	0	0	0	0	0	0	0
62220- Other Constitutional Taxes	4.93	5,411,552	0	0	0	0	5,411,552
62260- Renewable Tax- Court Settlement	0	0	0	0	0	0	0
62280- Renewable Tax- Penalties & Interest	0	70,354	0	0	0	22,825	93,179

Show 10 per page: 1 2 Showing 1 of 2

In all City/Parish Systems, 1% of collections of certain taxes are remitted directly to Teachers Retirement System by the tax collector on behalf of the School System. This revenue must be reported in KPC 430 and KPC 62650 in the Annual Financial Report. THESE AMOUNTS MUST BE THE SAME.

By checking this box, you attest that you have reviewed all information and that the data provided is accurate

☒ I Agree

Figure 39-Compare Ad Valorem Current & Past Year Tax Data

Step 7, AFR Comparisons Part 2- Review the report and verify that salary data has been accurately reported. Make corrections to your AFR report and return to Step 2 to re-upload the file. See Figures 40 and 41.

AFR Comparisons Part 2
0409.9014 - D40 - Rapides Parish (School System)
Comparison of Sales Tax Revenue reported in the revenue section and the amounts reported in Tax Table IIA. If these amounts do not agree, the data must be corrected.

[Return to AFR Submission Home](#)

Info: You can click the menu icon at the top left to hide the left side navigation. It gives you a larger viewing area.

2A - Comparison of Sales Taxes Revenue to the Amount reported in Tax Table IIB
Result: **PASSED**

This report compares the Sales Taxes reported in the Revenue Section of the AFR to the taxes reported in the tax table (Table 2B) in the back of the AFR. These amounts should be the same. If these amounts do not agree, the data must be corrected.

Note: Non-Debt Service Amount for KPC 750 & 800 & 850 & 900 + General Funds + Other Special Funds + Capital Project Funds.

Description	# KPC	# Reported Revenue	# Reported Sales Tax	# Difference
Debt Service Amount	((KPC 750 plus KPC 800 plus KPC 850 plus KPC 900) vs KPC 63320)	0	0	0
Non-Debt Service Amount	((KPC 750* plus KPC 800* plus KPC 850* plus KPC 900*) vs KPC 63320)	69,006,092	69,006,092	0

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By checking this box, you attest that you have reviewed all information and that the data provided is accurate

☒ I Agree

Figure 40-Comparison of Sales Tax Revue to the Amount Reported in Tax Table IIB

2B - Sales/Use Tax Revenue Comparison
Result: **PASSED WITH EXCEPTIONS**

Comparison of Sales Tax Revenue reported in the Revenue Section and the amounts reported in Tax Table 1B. If these amounts do not agree, the data must be corrected.

- The first toggle shows differences for Sales/Use Taxes compared to prior year tax rates and revenues to the current year rates and revenues. SALES/USE RATES MUST BE ACCURATELY REPORTED FOR USE IN THE MFP BUDGET LETTER. PLEASE VERIFY RATE CHANGES AND PROVIDE DOCUMENTATION (TAX REFERENCE) SHOWING THE DATE THE RATE CHANGE BECAME EFFECTIVE AND THE AMOUNT OF THE NEW TAX RATE. Explain changes in revenue collections as compared to last year without rate changes.
- The second toggle provides the current year's AFR submission details for Sales/Use Taxes.
- The third toggle provides the previous year's AFR submission details for Sales/Use Taxes.
- The fourth toggle provides the % change from the previous year to the current year.

☐ Differences ☒ Current Year ☐ Prior Year ☐ % Change

Description	Combined Rate	Non-Debt Service Amount	Debt Service Amount	Total Sales Tax Revenue
0063150 - Sales and Use Taxes - Court Settlement	0	0	0	0
0063200 - Sales and Use Taxes - Penalties and Int.	0	0	0	0
0063250 - Sales and Use Taxes - Due to TIF	0	0	0	0
0063300 - Other Parishwide Sales and Use Taxes	2	69,006,092	0	69,006,092
0063310 - Other District/Ward Sales and Use Taxes	0	0	0	0
0063320 - TOTAL SALES AND USE TAXES	2	69,006,092	0	69,006,092

Show 10 per page

Was there a Tax Rate increase or decrease in your School system during FY 2022-2023?
☐ Yes ☒ No

By checking this box, you attest that you have reviewed all information and that the data provided is accurate.
☒ I Agree

Please provide an explanation for the discrepancy. LDOE will review and determine if any additional details are needed.
Explanation for the discrepancy:

[Back to AFR Comparisons Part 1](#) [Save and Continue](#)

Figure 41-Sales/Use Tax revenue Comparison

Step 8, AFR Comparisons Part 3- Comparison of the Ending Fund Balance in last year's AFR report with the Beginning Fund Balance submitted in the current AFR report. If these amounts do not agree, make appropriate corrections. Use the Prior Year Adjustments transaction to reflect any valid, "post-closing" adjustment to last year's Ending Fund Balance. See Figure 42.

AFR Comparisons Part 3
009-8004 040 - Rapides Parish (School System)
The sections listed below are comparisons between certain keychain codes identified by LDOE. If the amounts do not agree, the data must be corrected and AFR resubmitted.

[Return to AFR Submission Home](#)

Info: You can click the menu icon at the top left to hide the left side navigation. It gives you a larger viewing area.

3 - Compare Prior Year "Ending Balance" (KPC 51196) and Current Year "Beginning Balance" (KPC 51195)
Result: **PASSED**

Comparison of the Ending Fund Balance in last year's AFR report with the Beginning Fund Balance submitted in the current AFR report. If these amounts do not agree, make appropriate corrections. Use the Prior Year Adjustments transaction to reflect any valid, "post closing" adjustment to last year's Ending Fund Balance. These amounts must equal. Review and make corrections.

Description	General Funds	Special Federal Funds	ESSA Funds	Other Special Funds	Debt Service Funds	Capital Project Funds	Total Funds
BALANCES AT END OF YEAR	62,105,841	124,480	5	44,514,381	14,767,821	81,214,802	202,787,330
BALANCES AT BEGINNING OF YEAR	62,105,841	124,480	5	44,514,381	14,767,821	81,214,802	202,787,330
Difference (CY Beginning minus PY Ending Bal)	0	0	0	0	0	0	0
Additional Info: PRIOR YEAR ADJUSTMENT	0	0	0	0	0	0	0

Show 10 per page

By checking this box, you attest that you have reviewed all information and that the data provided is accurate.
☒ I Agree

Figure 42-Compare Prior Year "Ending Balance" and Current Year "Beginning Balance"

Comparison of the Current Year Ending Balance (KPC 51196) and the Balance Sheet Total Fund Balance (KPC 54000)-This involves comparing the Current Year Ending Fund Balance with the Balance Sheet's Total Fund Balance. If there are any differences that are not simply due to rounding errors, the data must be corrected. Ensure that liabilities or other credit accounts are not inaccurately reported as negative amounts. These amounts must match. Review the figures and make any necessary corrections. See Figure 43.

4 - Comparison of Current Year "Ending Balance" (KPC 51196) and Balance Sheet "Total Fund Balance" (KPC 54000)
Result: **PASSED**

Comparison of the Current Year Ending Fund Balance and the Balance Sheet "Total Fund Balance". If the differences (beyond that attributable to rounding error) are not zeroes, the data must be corrected.
Note: Ensure that liabilities or other "credit" accounts were not arbitrarily reported as negative amounts.
These amounts must equal. Review and make corrections.

Description	General Funds	Special Federal Funds	ESSA Funds	Other Special Funds	Debit Service Funds	Capital Project Funds	Total Funds
BALANCES AT END OF YEAR	69,835,891	0	0	46,156,569	19,533,664	136,510,098	272,036,222
TOTAL FUND BALANCE	69,835,891	0	0	46,156,569	19,533,664	136,510,098	272,036,222
Difference (Ending Balance minus Fund Balance)	0	0	0	0	0	0	0

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By checking this box, you attest that you have reviewed all information and that the data provided is accurate
☒ I Agree

Figure 43-Comparison of Current Year Ending Balance and Balance Sheet Total Fund Balance

Comparison of Balance Sheet Total Assets (KPC 51690) and Balance Sheet Total Liabilities and Fund Balance (KPC 55300)

The compared totals should agree (within a reasonable range due to rounding error); otherwise, the data must be corrected. See Figure 44.

5 - Comparison of Balance Sheet "Total Assets" (KPC 51690) and Balance Sheet "Total Liabilities and Fund Balance" (KPC 55300)
Result: **Matched with Explanation**

Comparison of the Balance Sheet "Total Assets" with the "Total Liabilities Plus Fund Balance". The compared totals should agree (within a reasonable range due to rounding error); otherwise, the data must be corrected.
These amounts must equal. Review and make corrections.

Description	General Funds	Special Federal Funds	ESSA Funds	Other Special Funds	Debit Service Funds	Capital Project Funds	Total Funds
TOTAL ASSETS	91,355,818	10,944,853	174,194	71,339,151	19,627,958	140,960,476	334,402,450
TOTAL LIABILITIES	21,519,927	10,944,853	174,193	25,182,582	94,294	4,450,378	62,366,227
TOTAL FUND BALANCE	69,835,891	0	0	46,156,569	19,533,664	136,510,098	272,036,222
TOTAL LIABILITIES & FUND BALANCE	91,355,818	10,944,853	174,193	71,339,151	19,627,958	140,960,476	334,402,449
Difference (Assets minus Liabilities/Fund Balances)	0	0	1	0	0	0	1

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By checking this box, you attest that you have reviewed all information and that the data provided is accurate
☒ I Agree

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Figure 44-Comparison of Balance Sheet Total Assets (KPC 51690) and Balance Sheet "Total Liabilities and Fund Balance" (KPC 55300)

Step 9, AFR Comparisons Part 4

The sections below are comparisons between the prior fiscal year and the reporting fiscal year. If the amounts do not agree, the data must be corrected and/or explanations should be submitted. Comparison of the Long Term Debt/Fixed Asset Group Ending Balance in last year's AFR with the Beginning Balance in the current year's AFR. If these amounts do not agree, make appropriate corrections. Vested Compensated Absences and Fixed Assets must always be reported.

Comparison of Capital Assets, Long Term Debt and Permanent Funds (Table III)

This report uses certain criteria to report changes in amounts reported in each keypunch code between prior and current year. An example of criteria used in this comparison is as follows. Any increase or decrease over 24%. The report is printed in two parts. Part one shows all fund category amounts, by keypunch code that meet the selected criteria. Part two reports the major subtotals that meet the criteria. This report should be used to determine whether amounts reported are correct. Any errors should be corrected. Provide written explanations for all line items. See Figure 45.

AFR Comparisons Part 4
040 - Rapides Parish (School System)
The sections below are comparisons between the prior fiscal year and the reporting fiscal year. If the amounts do not agree, the data must be corrected and/or explanations should be submitted.

[Return to AFR Submission Home](#)

Info: You can click the menu icon at the top left to hide the left side navigation. It gives you a larger viewing area.

6 - Comparison of Capital Assets, Long Term Debt and Permanent Funds (Table III)
Result: PASSED

Comparison of the Long Term Debt/Fixed Asset Group Ending Balance in last year's AFR with the Beginning Balance in the current year's AFR. If these amounts do not agree, make appropriate corrections.

Vested Compensated Absences and Fixed Assets must always be reported.

Description	Ending Balance 06/30/2022	Beginning Balance 07/01/2022	Difference (PY minus CY)
64000 BONDED DEBT	114,584,001	114,584,001	0
65000 OTHER LONG-TERM OBLIGATIONS	0	0	0
67500 VESTED COMPENSATED ABSENCES	10,394,889	10,394,889	0
68500 CAPITAL ASSETS	298,756,874	298,756,874	0

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By checking this box, you attest that you have reviewed all information and that the data provided is accurate.
☒ I Agree

Figure 45-Comparison of Capital Assets, Long Term Debt and Permanent Funds (Table III)

Comparison of Prior Year vs Current Year - Details (All Fields; Table I)

This report uses certain criteria to report changes in amounts reported in each keypunch code between prior and current year. An example of criteria used in this comparison is as follows: Any increase or decrease over 24%.

The report is printed in two parts. Part one shows all fund category amounts, by keypunch code that meet the selected criteria. Part two reports the major subtotals that meet the criteria. This report should be used to determine whether amounts reported are correct. Any errors should be corrected. Provide written explanations for all line items. See Figure 46.

7 - Comparison of Prior Year vs Current Year - Details (All Fields; Table I)
Comparison #1 (A-I)

This report uses certain criteria to report changes in amounts reported in each keypunch code between prior and current year. An example of criteria used in this comparison is as follows:

a. Any increase or decrease over 24%.

The report is printed in two parts. Part one shows all fund category amounts, by keypunch code that meet the selected criteria. Part two reports the major subtotals that meet the criteria. This report should be used to determine whether amounts reported are correct. Any errors should be corrected. Provide written explanations for all line items.

- The first toggle shows differences for the data reported in the prior year to data reported in the current year data.
- The second toggle provides data reported in the current year.
- The third toggle provides data reported in the prior year.
- The fourth toggle provides the % change from the previous year to the current year.

☒ Differences ☒ Current Year ☐ Prior Year ☐ % Change

Item	General Funds	Special Federal Funds	ESSA Funds	Other Special Funds	Debt Service Funds	Capital Project Funds	Total Funds
550 - Penalties	64,655	0	0	28,524	33,389	0	126,568
1150 - Excluding Summer School	87,101	0	0	0	0	0	87,101
2100 - Interest on Investments	3,273,469	0	0	2,232,850	565,241	4,826,346	10,897,906
2150 - Net Change in Fair Value of Investments	669,902	0	0	38,949	0	1,322,426	2,031,277
2450 - Income from Extra Sales	0	0	0	351	0	0	351
2750 - Rentals	7,346	0	0	0	0	0	7,346
3200 - Medicaid Reimbursement	209,509	0	0	286,148	0	0	495,657
3300 - Refund Of PY Expend. (E-Rate, etc.)	497,093	0	0	0	0	0	497,093
3400 - Other Miscellaneous Revenues	48,129	0	0	0	0	0	48,129
4000 - TOTAL 1. REVENUES FROM LOCAL SOURCES	50,285,714	0	0	79,253,405	16,236,118	6,148,772	151,924,009

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By checking this box, you attest that you have reviewed all information and that the data provided is accurate.
☒ I Agree

Please provide an explanation for the discrepancy. LDOE will review and determine if any additional details are needed.

text

Figure 46-Comparison of Prior Year vs Current Year Details (All Fields; Table I)

Step 10, AFR Comparisons Part 5

The section below are comparisons between prior year data and current year data. School systems should review for accuracy. If there is an area that is not reported correct, a correction should be made and AFR resubmitted. This report lists the major subtotals with amounts increasing or decreasing over 24% from the prior year to the current year. Review for errors and make any necessary corrections. Provide written comments for all line items listed on this report. See *Figure 47*.

7A - Comparison of Prior Year vs Current Year - Details (All Fields; Table III & IV)

Comparison #1 (A-1)

This report uses certain criteria to report changes in amounts reported in each keypunch code between prior and current year. An example of criteria used in this comparison is as follows:

a. Any increase or decrease over 24%.

The report is printed in two parts. Part one shows all fund category amounts, by keypunch code that meet the selected criteria. Part two reports the major subtotals that meet the criteria. This report should be used to determine whether amounts reported are correct. Any errors should be corrected. Provide written explanations for all line items.

- The first toggle shows differences for the data reported in the prior year to data reported in the current year data.
- The second toggle provides data reported in the current year.
- The third toggle provides data reported in the prior year.
- The fourth toggle provides the % change from the previous year to the current year.

☐ Differences ☒ Current Year ☐ Prior Year ☐ % Change

\$ Item	\$ Balance 07/01/2023	\$ Additions FY 2023-2024	\$ Deletions FY 2023-2024	\$ Balances 06/30/2024
64000-BONDED DEBT	114,584,001	61,000,000	7,892,667	167,691,334
67500-VESTED COMPENSATED ABSENCES	10,394,889	193,613	0	10,588,502
68500-CAPITAL ASSETS	296,756,874	60,612,428	8,973,390	350,395,912
76100-Nonexpendable Trust Funds	15,586	180	100	15,666
77600-TOTAL FIDUCIARY FUNDS	15,586	180	100	15,666

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☐ By checking this box, you attest that you have reviewed all information and that the data provided is accurate

☒ I Agree

[Back to AFR Comparisons Part 3](#) [Continue](#)

Figure 47-Comparison of Prior Year vs Current Year - Details (All Fields; Table III & IV)

The section below are comparisons between prior year data and current year data. School systems should review for accuracy. If there is an area that is not reported correct, a correction should be made and AFR resubmitted.

Figure 48 lists the major subtotals with amounts increasing or decreasing over 24% from the prior year to the current year. Review for errors and make any necessary corrections. Provide written comments for all line items listed on this report.

8 - Comparison of Prior Year vs Current Year - Major Details

Comparison #2 (B-1)

This report lists the major subtotals with amounts increasing or decreasing over 24% from the prior year to the current year. Review for errors and make any necessary corrections. Provide written comments for all line items listed on this report.

- The first toggle shows differences for the data reported in the prior year to data reported in the current year data.
- The second toggle provides data reported in the current year.
- The third toggle provides data reported in the prior year.
- The fourth toggle provides the % change from the previous year to the current year.

☐ Differences ☒ Current Year ☐ Prior Year ☐ % Change

\$ Description	\$ Item	\$ General Funds	\$ Special Federal Funds	\$ ESSA Funds	\$ Other Special Funds	\$ Debt Service Funds	\$ Capital Project Funds	\$ Total Funds
TOTAL I. REVENUES FROM LOCAL SOURCES	4000	50,285,714	0	0	79,253,405	16,236,118	6,148,772	151,924,009
TOTAL II. REVENUE FROM STATE SOURCES	8300	145,953,354	0	0	4,626,124	0	0	150,579,478
TOTAL III. REVENUE FROM FEDERAL SOURCES	14900	710,024	58,585,099	12,664,064	27,462,762	0	0	99,421,949
TOTAL A. Regular Program Expenditures	15900	113,832,767	8,832,337	860,127	840,103	0	362,663	124,727,997
TOTAL B. Special Education Expenditures	16800	34,122,943	1,747,050	0	36,034	0	0	35,906,027
TOTAL C. Career and Tech. Ed Prog. Expenditures	17330	6,293,335	1,285,032	0	21,872	0	0	7,600,239
TOTAL E. Special Program Expenditures	22600	2,142,700	3,643,843	6,503,842	9,387,647	0	0	21,678,032
TOTAL A. Pupil Support Services	28400	11,646,500	3,986,611	670,412	371,320	0	0	16,674,843
TOTAL E. Business Services	41600	2,051,692	0	0	106,147	0	125,575	2,283,414
TOTAL F. Operation & Maintenance of Plant Svcs	43100	8,531,902	768,613	280,657	18,294,514	0	450,274	28,325,960

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☐ By checking this box, you attest that you have reviewed all information and that the data provided is accurate

☒ I Agree

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Figure 48-Comparison of Prior Year vs Current Year-Major Details

Comparison of Prior Year vs Current Year - Major Details (Table IV)

This report lists the major subtotals with amounts increasing or decreasing over 24% from the prior year to the current year. Review for errors and make any necessary corrections. Provide written comments for all line items listed on this report. See Figure 49.

8A - Comparison of Prior Year vs Current Year - Major Details (Table IV)
Comparison #2 (B-1)

This report lists the major subtotals with amounts increasing or decreasing over 24% from the prior year to the current year. Review for errors and make any necessary corrections. Provide written comments for all line items listed on this report.

- The first toggle shows differences for the data reported in the prior year to data reported in the current year data.
- The second toggle provides data reported in the current year.
- The third toggle provides data reported in the prior year.
- The fourth toggle provides the % change from the previous year to the current year.

☐ Differences ☒ Current Year ☐ Prior Year ☐ % Change

# Item	# Balance 07/01/2023	# Additions FY 2023-2024	# Deletions FY 2023-2024	# Balances 06/30/2024
77600-TOTAL FIDUCIARY FUNDS	15,586	180	100	15,666

Show 10 per page

☒ By checking this box, you attest that you have reviewed all information and that the data provided is accurate
☐ I Agree

Figure 49-Comparison of Prior Year vs Current Year-Major Details (Table IV)

Every Student Succeeds (ESSA) - Maintenance of Effort (MOE)

Annual Financial Report data is used to calculate each School System's Maintenance of Effort for the ESSA program. It is vital that all expenditures for this program are correctly reported on the AFR. For Maintenance of Effort, the SEA must determine that either the combined fiscal effort per student or the aggregate expenditures of State and local funds with respect to the provision of free public education in the School System for the preceding fiscal year was not less than 90 percent of the combined fiscal effort per student or the aggregate expenditures for the second preceding fiscal year. See Figure 50.

Note: Federal funds are reported in columns 5 and 6.

9 - Every Student Succeeds (ESSA) - Maintenance of Effort (MOE)
Result: PASSED

Annual Financial Report data is used to calculate each School System's Maintenance of Effort for the ESSA program. It is vital that all expenditures for this program are correctly reported on the AFR. For Maintenance of Effort, the SEA must determine that either the combined fiscal effort per student or the aggregate expenditures of State and local funds with respect to the provision of free public education in the School System for the preceding fiscal year was not less than 90 percent of the combined fiscal effort per student or the aggregate expenditures for the second preceding fiscal year.

Note: Federal funds are reported in columns 5 and 6.

# Expenditure Description	# KFC	# AFR Column	# FY 2022-2023	# FY 2023-2024
A. Total Expenditures	50900	10	340,104,218	397,823,328
B. Less: Debt Service	50850	10	9,399,152	13,379,199
C. Less: Fac/Construction	49960	10	12,675,262	44,177,219
D. Less: Comm. Service	49200	10	264,735	262,110
E. Less: Revenue from federal sources	14900	556	51,633,843	71,249,163

Show 10 per page

F. Total Expenditures from non-federal sources:
FY 2022-2023: 266,131,226
FY 2023-2024: 268,755,637

G. Current year total expenditures must be at least 90% of prior year total expenditures
90% of FY 2022-2023: 239,518,103.4
Percentage of FY 2022-2023 expenses: 102.21% ☒

☒ By checking this box, you attest that you have reviewed all information and that the data provided is accurate
☐ I Agree

[Back to AFR Comparisons Part 4](#) [Continue](#)

Figure 50-Every Student Succeeds (ESSA) - Maintenance of Effort (MOE)

Step 11, AFR Verifications
Verification of Revenues and Expenditures

Verification of Payments: This report compares amounts recorded as disbursed to each local school system by the Department to the amounts the school system reports as revenue. If differences exist in a school system’s data, the Sponsor should either correct their submission and re-upload the AFR or provide a detailed explanation and supporting documentation. See *Figure 51*.

Verification of Revenues and Expenditures

Result: PASSED WITH EXCEPTIONS

Verification of Payments: This report compares amounts recorded as disbursed to each local school system by the Department to the amounts the school system reports as revenue. If differences exist in a school system's data, the Sponsor should either correct their submission and re-upload the AFR or provide a detailed explanation and supporting documentation.

A. Verification of Revenue

1. Up to 1% Collections on Non-School School-system Taxes (KPC 450). The amount reported on the AFR should equal the amount on the TRSL.

Reported in AAO

Reported by TRSL

Difference

1,341,203

1,341,203

0

2. State Pub School Fund MFP (KPC 4300)

Reported in AAO

Reported by LDOE

Difference

138,277,476

138,277,476

0

3. Keyspunch Code 4450 should always have the minimum amount reported by LDOE. School Systems may report more dollars to the KPC.

Reported in AAO

Reported by LDOE

Difference

195,723

195,723

0

4. MFP payments (Keyspunch Codes 4300 + 4450). The amount reported on the AFR should equal the amount shown as allocated by the Department.

Reported in AAO

Reported by LDOE

Difference

138,473,199

138,473,199

0

5. ABI - Economically Disadvantaged (ED) (KPC 4300- Column 4)

Reported in ABI

Reported by LDOE

Difference

10,332,534

10,332,533

1

6. PIP (KPC 5650). The amount reported on the AFR should equal the amount shown as allocated by the Department.

Reported in AAO

Reported by LDOE

Difference

17,920

17,920

0

7. Nonpublic Textbook/Textbook Adm. (Keyspunch Code 6100). The amount reported on the AFR should equal the amount shown as disbursed by the Department.

Reported in AAO

Reported by LDOE

Difference

38,302

38,302

0

8. Teachers Retirement System Louisiana (TRSL) - PIP (Keyspunch Code 7600). The amount reported on the AFR should equal the amount shown as disbursed by the Department.

Reported in AAO

Reported by LDOE

Difference

4,731

4,731

0

B. Verification of Expenditures

1. Local Revenue Representation- Charter Schools (KPC 51140). The amount reported on the AFR should equal the amount shown as disbursed by the Department.

Reported in AAO

Reported by LDOE

Difference

655,531

655,531

0

C. Verification of Weighted Student Funds in the MFP

1. Economically Disadvantaged

Reported in ABI

Reported by LDOE

Difference

9,743,288

10,332,533

(589,245)

2. Career and Technical Units

Reported in AAO

Reported by LDOE

Difference

6,394,907

2,186,418

4,208,489

3. Students with Disabilities

Reported in AAO

Reported by LDOE

Difference

40,717,665

13,360,808

27,356,857

4. Gifted and Talented

Reported in AAO

Reported by LDOE

Difference

2,474,303

957,978

1,516,325

* By checking this box, you attest that you have reviewed all information and that the data provided is accurate

☒ Agree

*Please provide an explanation for the discrepancy. LDOE will review and determine if any additional details are needed.

test

Back to AFR Component Part 1

Continue

Figure 51-AFR Verifications

Step 12, Special Reporting
Indirect Cost Data – Subaward Reporting (Action Required)

Subawards:
Defined by the OMB Uniform Guidance as:
“An award provided by a pass-through entity to a subrecipient for the subrecipient to carry out part of a program for which the recipient received Federal support. It does not include payments to a contractor or payments to an individual that is a beneficiary of a Federal program. A subaward may be provided through any form of legal agreement, including an

edlink

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agreement that the pass-through entity considers a contract.”

Subawards are classified by the following five characteristics:

1. The subrecipient determines who is eligible to receive what Federal assistance;
2. The subrecipient has its performance measured in relation to whether objectives of a Federal program were met;
3. The subrecipient has responsibility for programmatic decision making;
4. The subrecipient is responsible for adherence to applicable Federal program requirements specified in the Federal award;
5. The subrecipient, in accordance with its agreement, uses the Federal funds to carry out a program for a public purpose specified in authorizing statute, as opposed to providing goods or services for the benefit of the pass-through entity.

Subawards (*Subgrants/Subcontracts*) amounts exceeding \$25,000 are to be “excluded” when calculating indirect cost rate. Also, this rate should only be applied to the first \$25,000 of each subaward.

Subcontract: An award that establishes a vendor relationship to BUY specific deliverables that assist the primary recipient in carrying out its activities under the grant.

Subgrant: An award given to another entity that is an extension of the prime grant award, which assists the subrecipients’ activities and objectives.

Example of a subaward:

- District #1 pays \$500,000 to a neighboring LEA for an evaluation of District #1’s summer reading program for the students. This is a contract.
- District #1 sub-awards the same amount to a neighboring LEA to conduct a summer reading program for the neighbor’s students. This is a grant.

Figure 52-Indirect Cost Data–Sub-award Reporting (Action Required)

Figure 53-Subaward Reporting

Step13, Other Reporting

Due to the Cash Management Improvement Act, there should be no fund balances in columns 5 & 6. If there are balances in these columns, the School System should review the AFR and make any necessary corrections. Written explanations must be provided if the School System believes that the balance is correct. See *Figure 54*.

Balances at End of Year

Other Reporting - Instructions
Review and verify each item on the AFR Review and attest the accuracy by checking boxes in the list. If corrections are needed, then resubmit. If there is no action needed, state such next to the item.

1 - Balances at End of Year (KPC 51196)
Result: PASSED

Due to the Cash Management Improvement Act, there should be no fund balances in columns 5 & 6. If there are balances in these columns, the School System should review the AFR and make any necessary corrections. Written explanations must be provided if the School System believes that the balance is correct.

Balances (KPC 51196) - Column 5	Balances (KPC 51196) - Column 6
0	0

* By checking this box, you attest that you have reviewed all information and that the data provided is accurate
☒ I Agree

Figure 54- Balances at End of Year (KPC 51196)

General Fund Balance

The General Fund should have a balance greater than or equal to Zero. If balance is negative, please enter an explanation below. See Figure 55.

2 - General Fund Balance
The General Fund should have a balance greater than or equal to Zero. If balance is negative, please enter an explanation below.

Balances (KPC 51196) - Column 4

60,835,891

* By checking this box, you attest that you have reviewed all information and that the data provided is accurate
☒ I Agree

Figure 55-General Fund Balance

Step 14, Attestation

By entering your information below, you are signing this request electronically. You certify that you are authorized to submit this request on behalf of your School System or School. This request is complete and accurate to the best of your knowledge.

Business Manager Signature

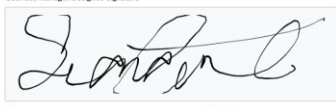
Select, **Submit** and **Review** to navigate back to the **Annual Financial Report Submission Home Page**. See Figure 56.

Attestation
06/26/2024 04:00 - Rapides Parish (School System)
Your submission will be reviewed by the EdLink system to determine any areas of interest for the Department of Education to review. Please either make corrections to any errors and resubmit your AFR or provide explanations to irregularities.

[Return to AFR Submission Home](#)

Section 1: Business Manager Signature
By entering my information below, I am signing this request electronically. I certify that I am authorized to submit this request on behalf of our School System or School. This request is complete and accurate to the best of my knowledge.

* Business Manager (Designee Signature)



Position Type: Business Manager | Full Name: Pamela Mertens | Today's Date: 07/29/2025

[Back to Other Reporting](#) | [Save and Review](#)

Figure 56-Business Manager Signature

Annual Financial Report Submission Home Page

After all required information is submitted within each step, you will see a green “Completed” badge on the AFR Submission Home page. If a section remains incomplete there will be a yellow “Incomplete” badge. Once you have started a step, you can always return to a previous section using the “Return to Previous” button or return to this Home page by using the “Return to AFR Submission Home” button. See Figure 57 on the following page.

Annual Financial Report Submission

040 - Rapides Parish (School System)

Return to AFR History

Page Help

We have provided a way for you to keep track of all the information needed for you to complete your Annual Financial Report. After all required information is submitted within each step, you will see a green "Completed" badge on the AFR Submission Home page. If a section remains incomplete there will be a yellow "Incomplete" badge. Once you have started a step, you can always return to a previous section using the "Return to Previous" button or return to this Home page by using the "Return to AFR Submission Home" button.

1 - Helpful Links

Information to assist with AFR submission

Review or Edit 1

Complete

2 - AFR File Submission

Upload completed AFR file

Review or Edit 2

Complete

3 - AFR Edits

Review and verify each item in the Post-Submission Audit Report

Review or Edit 3

Complete

4 - AFR Review Part 1

Review and verify Zero and Negative balance records

Review or Edit 4

Complete

5 - AFR Review Part 2

Review the report and verify the salary & benefit data

Review or Edit 5

Complete

6 - AFR Comparisons Part 1

Review and verify the Ad Valorem tax revenues and tax millages

Review or Edit 6

Complete

7 - AFR Comparisons Part 2

Review and verify the Sales tax revenue and tax rates

Review or Edit 7

Complete

8 - AFR Comparisons Part 3

Review and verify: Prior year Ending Balance and Current Year Beginning Balance, Current Year Ending Balance and Balance Sheet Total Fund Balance and Balance Sheet Total Assets and Balance Sheet Total Liabilities and Fund Balance

Review or Edit 8

Complete

9 - AFR Comparisons Part 4

Review and verify Capital Assets, Long Term Debt and Permanent Funds, and Prior Year vs Current Year Details

Review or Edit 9

Complete

10 - AFR Comparisons Part 5

Review and verify Prior Year vs Current Year - Major Details and Every Student Succeeds Act (ESSA): Maintenance of Effort (MOE)

Review or Edit 10

Complete

11 - AFR Verifications

Review and verify Revenues and Weighted Expenditures

Review or Edit 11

Complete

12 - Special Reporting

Enter sub-award information if applicable

Review or Edit 12

Complete

13 - Other Reporting

Review and verify end of year balances and general fund balances

Review or Edit 13

Complete

14 - Attestation

Certify your submission with an Authorized user's signature

Review or Edit 14

Complete

Submit AFR to LODS

Figure 57-Annual Financial Report Submission Home Page

Icon Functions and Statuses

(Not Started, Returned, In Progress, Approved, with Exceptions, Submitted, Review Level 1, Review Level 2, Not Submitted) Icons: Continue/Edit, View and Settings. See Figure 58.

Not Started

Returned to School

In Progress

Submitted

Review Level 1

Review Level 2

Approved

Approved with Exceptions

Not Submitted



View
Continue/Edit

Figure 58-Icon Functions and Statuses