Overview of the LAUGH Guide and the Annual Financial Report

Louisiana Accounting and Uniform Governmental Handbook (LAUGH)

The purpose of the LAUGH Guide is to provide a uniform structure for program cost accounting at the local and state level for:

- Reporting and comparing data at the local, state, and federal levels,
- Recording and reporting financial data in accordance with GAAP,
- Providing an adequate audit trail for full disclosure of financial information, and
- Use in decision making and budgeting at the local level.

Louisiana Accounting and Uniform Governmental Handbook

- The LAUGH Guide allows local school systems to provide a useful structure of internal financial management and decision making, budgeting, and financial reporting.
- The LAUGH Guide allows LDOE to determine the financial condition of local school districts by comparing and monitoring fiscal data through budgets and annual financial reports.
- The uniformity of accounting records at the local level provides more comparable and meaningful data at the state and federal levels. **Consistency across systems in data reporting is important.**

Account Classifications

Fund= fiscal and accounting entity with a self balancing set of accounts recording cash and other financial resources. It also contains all related liabilities and residual equities or balances.

Source = permits segregation of revenues by source (local, state, or federal).

Object= type of service or commodity purchased..

Function = the activity for which a service or material is acquired..

Balance Sheet Account= classification that corresponds to those items normally appearing on the balance sheet for assets, liabilities, and fund balance.

Fund Classifications

Funds used by governmental entities are classified into three broad categories:

- Governmental Funds - funds through most functions are typically financed. These funds measures short-term financial position of the entity.
- Proprietary Funds - used to account for activities that are similar to activities that maybe performed by a commercial enterprise.
- Fiduciary Funds - used to account for assets when a governmental entity is acting as a trustee or agent for another entity.

Fund Classifications

Governmental Funds include:

- **The General Fund** - this fund is the chief operating fund of the school district.

- **Special Revenue Fund** - these funds are used to account for specific revenue sources that are not held in a trust or will be used for capital projects. (Federal Revenue, Other Special Revenues)

- **Capital Project Funds**- these funds are used to account for major capital acquisitions or construction projects.

- **Debt Service Fund** - this fund is used to account for resources used to pay the principal and interest of long term debt.

- **Permanent Funds** - this fund is used to account for resources that are legally restricted to the extent that only earnings maybe used.

Fund Classifications

Proprietary Funds include:

- **Enterprise Fund** - used to account for operations that are financed and operated in a manner similar to private business enterprise - where the intent is to provide goods or services to the public.

- **Internal Service Fund** - used to account for the financing of goods or services by one department within the governmental entity.

Fund Classifications

Fiduciary Funds include:

- **Trust Funds** - these funds are used to account for assets by a school district serving as the the trustee for others.
  - Pension Trust Funds, Investment Trust Funds, or Private-Purpose Trust Funds

- **Agency Funds** - these funds are held in a custodial capacity by a school district for individuals, private organizations, or other governmental agencies.
  - Sales Tax funds

Revenue Codes

1000 - 1999 =houses revenues from local sources.
- Taxes levied by the school district.
- Earning on Investments
- Food Service Revenue

3000 - 3990 =houses revenues from state sources.
- Unrestricted State Grants (MFP)
- Restricted State Grants (8g, LA4, etc.)

4000 - 4990 =houses revenues from federal sources.
- Unrestricted Federal Grants from federal and state sources
- Restricted Federal Grants from federal and state sources (JROTC, IDEA)

Revenue Codes

5000 =houses revenues from other sources of funds

- Proceeds from issuance of bonds
- Fund transfers in
- Disposal of property
- Loan proceeds
- Capital lease proceeds

Object Classifications

Object Code 100s = classifies the **salaries** which include amounts paid to both permanent and temporary LEA employees.

Object Code 200s = classifies the **employee benefits** paid by the LEA on behalf of employees.

Object Code 300s = classifies the **purchased professional and technical services** paid by the LEA to persons or firms with specialized skills and knowledge.

Object Code 400s = classifies the **purchased property services** paid by the the LEA for services to operate, repair, maintain or rent property owned or used by the LEA.

Object Classifications

Object Code 500s = classifies the **other purchased services** which include amounts paid for services rendered by organizations or personnel not employed by the LEA.

Object Code 600s = classifies the **supplies** purchased by the LEA for items that are consumed, worn out, or deteriorated through use..

Object Code 700s = classifies the **property** purchased by the LEA for acquiring capital assets, including land, buildings, and equipment.

Object Code 800s = classifies the **debt services and miscellaneous** expenditures paid by the LEA for goods and services not classified in other object codes.

Object Classifications

Object Code 900s = classifies the **other uses of funds** which include transactions that are not properly recorded as expenditures to the LEA.

- Payments to Escrow Accounts
- Interfund Transactions
- Local Revenue Transfers Out.

Object Code 111 Defined

Officials/Administrators/Managers

These are occupations requiring **administrative personnel who set broad policies, exercise overall responsibility for execution of these policies, or direct individual departments or special phases of the school system.** Included in this category are superintendents of schools; assistant, deputy and associate superintendents; instructional coordinators, supervisors and directors; principals and assistant principals; and school business officials.

Object Code 111 should not be combined with Function Codes within 1100 - 1600 series.

Object Code 112 Defined

Teachers

Staff members assigned the professional activities of **instructing pupils in courses in classroom situations for which daily– pupil attendance figures for the school system are kept**. Included in this category are teachers who teach electives such as music, physical education, home economics,, library science, art, special education, etc. Resident teachers should be coded here

Object Code 112 should only be combined with Function Codes within 1100 - 1600 series.

Object Code 113 Defined

Therapists/Specialists/Counselors

Staff members responsible for **teaching or advising pupils with regard to their abilities and aptitudes, educational and occupational opportunities, personal and social adjustments.** Included in this category are speech therapists, occupational therapists, physical therapists, guidance counselors, psychologists, social workers, assessment teachers/diagnosticians, and instructional specialists.

Object Code 113 should only be combined with Function Codes within 1100 - 1600 and 2100 series.

Object Code 114 Defined

Clerical/Secretary

These are occupations requiring skills and training in all **clerical–type work** including activities such as preparing, transcribing, systematizing, or preserving written communication and reports, or operating such mechanical equipment as bookkeeping machines, typewriters and tabulating machines. Included in this category are bookkeepers, messengers, office machines operators, clerk–typist, stenographers, statistical clerks, dispatchers, and payroll clerk.

Object Code 114 should not be combined with Function Codes within 1100 - 1600 series.

Object Code 115 Defined

Paraprofessionals / Aides

Staff members **working with students under the direct supervision of a classroom teacher** or under the direct supervision of a staff member performing professional–educational– teaching assignments **or assisting in the transportation of students on a regular schedule**. Included in this category are teacher aides, library aides, bus aides, etc.

Object Code 115 should be combined with Function Codes within 1100 - 1600 and 2700 series.

Object Code 116 Defined

Service Workers

Staff members **performing a specialized service**; included in this category are cafeteria workers, bus drivers, school security guards, custodians, etc.

Object Code 116 should not be combined with Function Codes within 1100 - 1600 series. This object code is most frequently used within Function Codes 2600, 2700 and 3100 series.

Object Code 117 Defined

Skilled Craftsman

Occupations in which **workers perform jobs that require special manual skill** and a thorough and comprehensive knowledge of the process involved in the work, which is acquired through on–the–job training and experience or through apprenticeship or other formal training programs. Included in this category are mechanics, electricians, heavy equipment operators, carpenters, etc.

Object Code 116 should not be combined with Function Codes within 1100 - 1600 series. This object code is most frequently used within Function Codes 2600 and 2700 series. Also, should not be combined with 3100 function code.

Object Code 118 Defined

Degreed Professionals

Occupations requiring a high degree of knowledge and skills acquired through at least a baccalaureate degree or its equivalent. This classification normally includes nurses, architects, lawyers, accountants, etc.

Can be combined with all function codes.

Object Code 119 Defined

Degreed Professionals

Other staff members, other than those classified above.

Can be combined with all function codes.

Object Code 121 - 129 Defined

Substitute Employees

121 Acting Employee – The cost of work performed by a person who is temporarily taking over the duties or position of a regular employee.

122 Seasonal Employee – The cost of work performed by a person who is hired on a temporary basis, usually not more than five months; the employment is affected by or dependent on a certain time of year. Payment for interns should be coded here.

123 Substitute Teacher – The cost of work performed by a person who is hired in place of a teacher. (This substitute replaces a teacher coded to object 112)

124 Substitute Employee Other Than Teacher – The cost of work performed by a person who is hired in place of a regular employee (other than a teacher coded to object 112).

129 Other Temporary Employee – Temporary employees, other than those classified above.

Object Code 130 Defined

Salaries for Extra Work Performed

Amounts paid to employees of the LEA in either temporary or permanent positions for work performed in addition to the normal work period (including overtime) for which the employee is compensated under regular salaries and temporary salaries above. The terms of such payment for overtime are a matter of State and local regulations and interpretation. Additional pay for athletics and co-curricular activities should be coded here.

Can be combined with all function codes.

Object Code 140 Defined

Sabbatical Pay

Amounts paid by the LEA to employees on sabbatical leave.

Can be combined with all function codes.

When reporting sabbatical leave in EdLinks staffing collection, the leave should be coded to the employee's base pay, with a flag noting sabbatical leave. This may cause a manual adjustment to coding in your EdLinks staffing data file, since these expenditures are coded to Object Code 140 in the General Ledger.

Object Code 150 Defined

Stipend Pay

Amounts paid to employees of the school district in excess of base compensation. These payments may include incentives or one-time payments.

Can be combined with all function codes. Overtime pay should not be coded to object code 150.

Object Code 290 Defined

Other Employee Benefits

Employee benefits other than those classified above including assault pay, and on-behalf payments (i.e.- PIP).

Object Code 530 Defined

Communications

Services provided by persons or businesses to assist in the electronic transmission of information over distances using technologies such as phones, internet, and satellite networks. This category includes telephone networks; cellular service; radio and television broadcast networks; satellite communication; Wi-Fi hotspots; local area network (LANs) service; and wide area network (WANs) service. Expenditures/expenses for software should be coded to object 650 if the software was not capitalized or object 735 if the software is eligible for capitalization as determined by appendix E. Licenses and subscription fees for services, including SBITAs, should be coded to objects 444 and 736 as appropriate.

License renewals for anti-virus software should be coded here. (Usually used within function codes of 1000, 2230, 2320, 2410, or 2580.)

Object Code 642 Defined

Textbooks

Books, digital textbooks, and e-books giving instructions in the principles of a subject of study or any book used as the basis or partial basis of a course of study.

Function Codes

1000 =houses **Instructional Program** expenditures dealing directly with the interaction between students and teachers.

2000 =houses **Support Services** expenditures for services that provide administrative, technical, and logistical support to facilitate and enhance instructional programs.

3000 =houses **Non-Instructional** expenditures for activities concerned with providing non-instructional services to students, staff or the community.

4000 =houses **Facilities Acquisition and Construction Services** expenditures for activities concerned with acquiring land, buildings, or equipment.

5000 =houses **Debt Services** expenditures for activities concerned with servicing the debt of the LEA.

1000 Functional Codes Defined

Instructional Programs

Activities dealing directly with the interaction between teachers and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, and in other learning situations such as those involving co–curricular activities. It may also be provided through some other approved medium, such as television, radio, computer, internet, multimedia telephone, and correspondence, that is delivered inside or outside the classroom or in other teacher-student settings. Included here are the activities of aides or classroom assistants of any type who assist in the instructional process.

1100 Series - Regular Education Programs
1200 Series - Special Education Programs
1300 Series - Career and Technical Education Programs
1400 Series - Other Instructional Programs
1500 Series - Special Programs
1600 Series - Adult Education Programs

2000 Functional Codes Defined

Support Services

Support services provide administrative, technical (such as guidance and health), and logistical support to facilitate and enhance instruction. These services exist as adjuncts for fulfilling the objectives of instruction, community services and enterprise programs, rather than as entities within themselves.

2100 Series - Pupil Support Services
2200 Series - Instructional Staff Services
2300 Series - General Administration
2400 Series - School Administration
2500 Series - Business Services
2600 Series - Operations and Maintenance of Plant Services
2700 Series - Student Transportation Services
2800 Series - Central Services
2900 Series - Other Support Services

3000 Functional Codes Defined

Non-Instructional Services

Activities concerned with providing non–instructional services to students, staff or the community.

3100 Series - Food Services Operations
3200 Series - Enterprise Operations
3300 Series - Community Services Operations

4000 Functional Codes Defined

Facilities Acquisitions and Construction Services

Activities concerned with acquiring land and buildings, remodeling buildings, constructing buildings and additions to buildings, initially installing or extending service systems and other built–in equipment, and improving sites.

4100 Series - Land Acquisition
4200 Series - Land and Site Improvements
4300 Series - Architecture and Engineering Services
4500 Series - Building Acquisition and Construction
4600 Series - Building Improvements
4700 Series - Sixteenth Section Land Improvements
4900 Series - Other Facilities Acquisitions and Construction Services

5000 Functional Codes Defined

<u>Debt Services and Other Uses of Funds</u>

A number of outlays of governmental funds are not properly classified as expenditures, but still require budgetary or accounting control. These include debt service payments (principal and interest) and certain transfers of monies from one fund to another. These accounts are not used with the proprietary funds.

<u>5100 Series -</u> Debt Services
<u>5200 Series -</u> Fund Transfers
<u>5300 Series -</u> Local Revenue Transfers to Another LEA

Annual Financial Report (AFR) Defined

What is the AFR?

- The AFR provides a summary of all financial activities for the School Systems 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 purpose of the AFR is to collect fiscal data from the School Systems to support state funding allocations and respond to various state and federal financial data reporting requirements at the state level at the school system level.

What data is collected in the AFR?

- The AFR collects financial data, revenues and expenditures, at a very detailed level to satisfy reporting requirements.
- Every transaction is tracked via the unique Keypunch Codes (KPC).
- Individual transactions are identified and reported within the AFR system by funding source and type.
    - The funding source is designated by the fund designated by the columns on the form.
    - The type of transaction is identified by the Object and Function which are defined in the Louisiana Accounting and Uniform Governmental Handbook (LAUGH).

What requires the AFR to be submitted?

Louisiana Revised Statute 17:92

Requires School Systems Annual Financial Report to be submitted to LDE by September 30th each year

Compliance with this statute requires submission of a COMPLETE AFR (all applicable fiscal project codes)

What is the importance of the information reported in the AFR to be consistent with information included in audited financial statements?

- Data accuracy among all systems within the state
- Accurate decision making
- Comparative analysis by legislators and other stakeholders

Are there AFR documents to assist with the submission of the AFR?

- Yes, documents to assist with the submission of the AFR can be found on the Business Manager Support Library

STATE AUDIT AND ANNUAL FINANCIAL REPORT

Single Audit Report Submission Portal →

Edlink OPS Portal →

Edlink Ops AFR Demo →

FY 2024-2025 AFR Documents

How is data required to be submitted within the AFR?

Revenue from State Sources Annual Financial Report (AFR) FY 2024-2025					
State Grants	**CFDA Number**	**Awarding Agency**	**Type of Award**	**Key Punch Code**	**Revenue Account Code**
Automated External Defibrillators (AED)	N/A	State of Louisiana		6250	3290
Agricultural Science Program	N/A	State of Louisiana		6250	3290
Certificated and Support Staff Stipends	N/A	State of Louisiana		6250	3290
Computer Science	N/A	State of Louisiana		6250	3290
CPR First Aid Training Kits	N/A	State of Louisiana		6250	3290
Differentiated Compensation	N/A	State of Louisiana		6250	3290
High Cost Services - Round 1 Minimum Foundation Program (MFP)	N/A	State of Louisiana	State/Formula	4300	3110
High Dosage Tutoring	N/A	State of Louisiana		6250	3290
LA RR 8g	N/A	State of Louisiana	State/Other	5200	3220
Nonpublic Assistance – Textbooks	N/A	State of Louisiana	State/Formula	6100	3255
Nonpublic Assistance – Textbook Administration	N/A	State of Louisiana	State/Formula	6100	3255
Registered Apprenticeship	N/A	State of Louisiana		6250	3290
SA - Strong School Systems 8g	N/A	State of Louisiana	State/Other	5200	3220

How is data required to be submitted within the AFR?

ITEM (1)			Keypunch Code (2)	Account Code (3)	General Fund (4)	Special Fund Federal (5)	Federal ESSA Funds (6)	Other Special Funds (7)	Debt Service Funds (8)	Capital Projects Funds (9)	Total (10)
II.	REVENUE FROM STATE SOURCES										
	10 State Unrestricted Grants-In-Aid										
	a.	State Public School Fund (MFP)-exc. Sch. Lunc	0004300	3110	0	0	0	0	0	0	
	b.	State Public School Fund (MFP) - Sch. Lunch	0004450	3115	0	0	0	0	0	0	
	c.	16th Section Land Fund Interest	0004600	3120	0	0	0	0	0	0	
	d.	Other Unrestricted Revenues	0004750	3190	0	0	0	0	0	0	
	11 State Restricted Grants-In-Aid										
	a.	Special Education (excluding MFP)	0005050	3210	0	0	0	0	0	0	
	b.	Education Support Fund (8g)	0005200	3220	0	0	0	0	0	0	
	c.	16th Section Land Funds (Withdrawals)	0005350	3223	0	0	0	0	0	0	
	d.	Adult Education	0005500	3225	0	0	0	0	0	0	
	e.	PIP	0005650	3230	0	0	0	0	0	0	
	f.	LA-4	0005800	3240	0	0	0	0	0	0	
	g.	Non-Public Transportation	0005950	3250	0	0	0	0	0	0	
	h.	Non-Public Textbook	0006100	3255	0	0	0	0	0	0	
	i.	Other Restricted Revenues	0006250	3290	0	0	0	0	0	0	
	12 State Revenue in Lieu of Taxes										
	a.	Revenue Sharing									
		(1) Constitutional Tax	0006700	3810	0	0	0	0	0	0	
		(2) Other Taxes	0006850	3815	0	0	0	0	0	0	
		(3) Excess Portion	0007000	3820	0	0	0	0	0	0	
	b.	Other Revenue in Lieu of Taxes	0007150	3890	0	0	0	0	0	0	
	13 State Revenue For/On Behalf of LEA										
	a.	Employer's Contribution to Teachers Retirement (PIP)	0007600	3910	0	0	0	0	0	0	
	b.	Other Revenue For/On Behalf of LEA	0007750	3990	0	0	0	0	0	0	
TOTAL II. REVENUE FROM STATE SOURCES			0008300		0	0	0	0	0	0	

Roll-Up Method Explained (Function Codes)

- What is a roll-up?
  - A roll-up combines data from smaller sub-accounts into a single consolidated line item
- How would I roll up a function code in the AFR?
  - For example, how would a dean of students be reported?
    - Per LAUGH, a dean of students should be coded to function code 2490 (Other School Administration Services)
    - There is no 2490 in the AFR, this position should be rolled up to 2400

Roll-Up Method Explained (Function Codes)

D.	School Administration												
	62 Salaries												
	a.	Principals	0038470	111	2410	0	0	0	0	0	0	0
	b.	Assistant Principals	0038480	111	2420	0	0	0	0	0	0	0
	c.	School Chief Exec Officer (Charter Sch)	0038490	111	2430	0	0	0	0	0	0	0
	d.	Other School Administrators	0038500	111	2400	0	0	0	0	0	0	0
	e.	Clerical/Secretarial	0038510	114	2400	0	0	0	0	0	0	0
	f.	Other Regular Salaries	0038520	110	2400	0	0	0	0	0	0	0
	g.	Substitute/Temporary Employees	0038530	120	2400	0	0	0	0	0	0	0
	h.	Other Salaries - School Administration	0038540	100	2400	0	0	0	0	0	0	0
	i.	Sabbatical Leave	0038550	140	2400	0	0	0	0	0	0	0
	63 Purchased Professional and Technical Svcs		0038570	300	2400	0	0	0	0	0	0	0

Roll-Up Method Explained (Object Codes)

- How would I roll up an Object code in the AFR?
  - For example, how would stipends be reported?
    - Currently, Object 150 is only included in the 2200 functional area
    - If you have to report a stipend in a functional area where Object 150 is not included, that stipend should be rolled up to Object 100 (Other Salaries)

Roll-Up Method Explained (Object Codes)

D.	School Administration											
62	Salaries											
a.	Principals	0038470	111	2410	0	0	0	0	0	0	0
b.	Assistant Principals	0038480	111	2420	0	0	0	0	0	0	0
c.	School Chief Exec Officer (Charter Sch)	0038490	111	2430	0	0	0	0	0	0	0
d.	Other School Administrators	0038500	111	2400	0	0	0	0	0	0	0
e.	Clerical/Secretarial	0038510	114	2400	0	0	0	0	0	0	0
f.	Other Regular Salaries	0038520	110	2400	0	0	0	0	0	0	0
g.	Substitute/Temporary Employees	0038530	120	2400	0	0	0	0	0	0	0
h.	Other Salaries - School Administration	0038540	100	2400	0	0	0	0	0	0	0
i.	Sabbatical Leave	0038550	140	2400	0	0	0	0	0	0	0
63	Purchased Professional and Technical Svcs	0038570	300	2400	0	0	0	0	0	0	0

What is the data collection period for the FY 2025-2026 AFR?

- The FY 2025-26 Collection Period will open August 31, 2026

- The initial submission is due by close of business September 30, 2026

Annual Financial Report (AFR) Uses

Uses of AFR data

Revenues and expenditures reported on the AFR are used to either:

- determine funding to the school systems and to the State of Louisiana,
- determine compliance with various state and/or federal reporting requirements,
- provide data to make financial and/or other business decisions

It is important to understand all the ways in which this data is utilized in order to ensure data reporting is the most accurate for every instance.

Uses of AFR data

Allocations:
- Indirect Costs Calculation

Compliance:
- MFP Weighted Funding Expenditure Requirement
- Seventy Percent (70%) Instructional Requirement
- Financial Risk Assessment (FRA)
- Maintenance of Effort - ESSA and IDEA

Data:
- National Center for Education Statistics (NCES)

AFR Submission Process

How is AFR data submitted?

- All Fiscal Project Codes (FPCs) (primary and secondary) must be separately uploaded via the EdLink Ops Portal - https://ldoe.edlink.la.gov/#/

- Do not mail/e-mail copies of AFR spreadsheets or text files to LDE unless they are specifically requested.

- MyLA accounts should be created and Edlink roles must be approved in order to access the Edlink Ops Portal

FY 2025-26 Edlink System Enhancements

Pre-Submission File Validation

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.

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 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: **FAILED**

KPC(s) 11600, 51330, 52900, 53200 has an Empty cell in their reported fund values. Please add 0 and re-upload the file.

4 - Incorrect Totals

Result: **PASSED**

There are No KPCs with incorrect totals in their total fund values.

Pre-Submission File Validation

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 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.

4 - Incorrect Totals

Result: **FAILED**

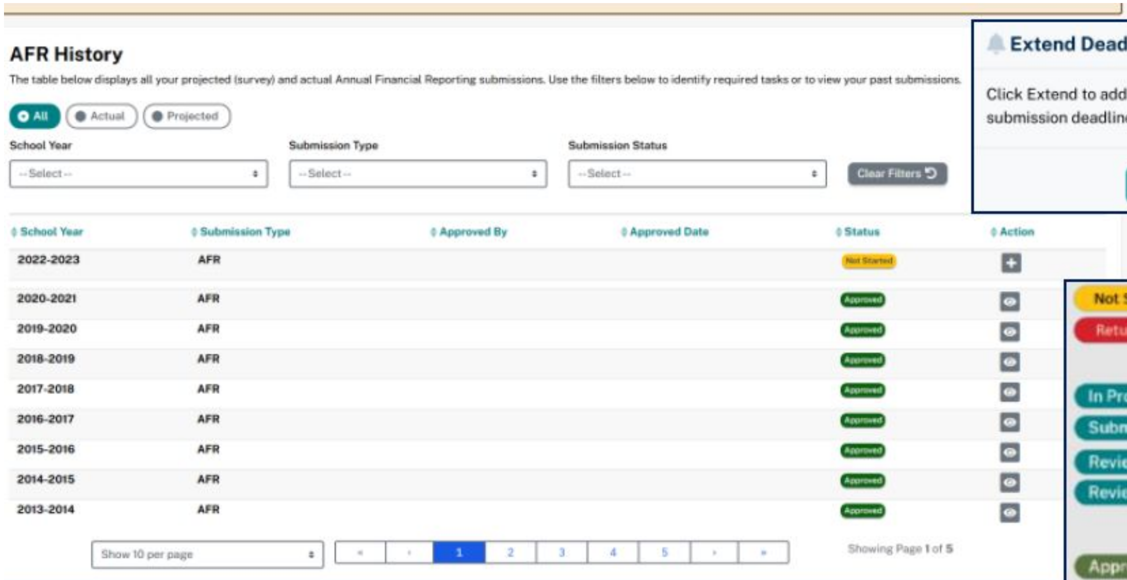
KPC(s) 0002560, 0017625, 0025780, 0025910, 0026985, 0027015, 0050940, 0051190, 0051194, 0051196, 0052290, 0053500, 0067500, 0068500, 0077000 has incorrect totals in their total fund values. Please fix and re-upload the file.

Comparison of PY vs CY

- New for this reporting cycle, the comparison of PY vs CY is now displayed where the CY and PY are visible.

KPC Description		General Funds	Special Federal Funds	ESSA Funds	Other Special Funds	Debt Service Funds	Capital Project Funds	Total Funds
2550 - Revenue From Enterprise Activities	Current:	29,202	0	0	0	0	0	29,202
	Prior:	128,309	0	0	0	0	0	128,309
	Difference:	(99,107)	0	0	0	0	0	(99,107)
	% Change:	(77.2%)	0.0%	0.0%	0.0%	0.0%	0.0%	(77.2%)
3400 - Other Miscellaneous Revenues	Current:	101,686	0	0	0	0	0	101,686
	Prior:	13,084	0	0	0	0	0	13,084
	Difference:	88,602	0	0	0	0	0	88,602
	% Change:	677.2%	0.0%	0.0%	0.0%	0.0%	0.0%	677.2%
4300 - State Pub. Sch. Fund (MFP)-exc. Sch. Lch.	Current:	5,512,898	0	0	0	0	0	5,512,898
	Prior:	4,201,295	0	0	0	0	0	4,201,295
	Difference:	1,311,603	0	0	0	0	0	1,311,603
	% Change:	31.2%	0.0%	0.0%	0.0%	0.0%	0.0%	31.2%

AFR Submission Deadline



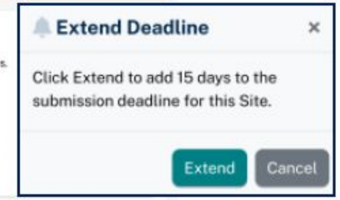


Figure 26-AFR History (Access and Complete AFR)

AFR Submission - Required Data

Required AFR Data

- Data in the AFR are collected in Fiscal Project Codes (FPCs)
- Each Project Code represents a specific set of data
- One Project Code named AA0 represents all basic expenditures and must be submitted by all school systems
- Other Project Codes are applicable to only some school systems.

What Should Be Submitted?

Primary Fiscal Project Code (FPC)
Applicable to all School Systems

AA0 - Basic AFR

- Includes all financial transactions for the school system during the fiscal year being reported (i.e., preceding July 1 - June 30), together with the status of selected funds and/or account grouping as of the end of that fiscal year (June 30).
- All educational revenues and expenditures regardless of source (MFP, state general fund, federal, local, self-generated, hurricane & flood, etc) must be included in the AFR

AB1 - Economically Disadvantaged

- Includes financial transactions for students that are identified as Economically Disadvantaged (revenues should be reported in KPC 4300; Column 4)

What Should Be Submitted?

Secondary Fiscal Project Code (FPC)
May not be applicable to all School Systems

- CV2 - CARES ESSER I
- CV3 - CRRSA ESSER II
- CV4 - ARP ESSER III
- SA1 - Student Activity Funds
- DF1 - Flood Preparation & Recovery
- DH1 - Hurricane Flood Recovery

All entries in the secondary FPCs must be included in the primary FPC (AA0).

The column and keypunch code (kpc) where amounts are entered in the secondary FPCs should be reported in the same column and kpc in the primary FPC (AA0).

Post Submission of AFR

School System Review Process

- Once a school system business manager has submitted their AFR, each school system should review each edit electronically in Edlink for any differences.

- If there are any differences noted, a revised AFR should be submitted via the Edlink Ops Portal

- Once all areas have been reviewed and in Edlink Ops, all the sections are highlighted in green indicating they are Complete, you will be able to submit your AFR to LDE for review

School System Review Process

Annual Financial Report Submission

2023-2024 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 mileages

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

AFR Ratings

AFR Ratings

- AFR Ratings are based on when the school system have submitted an error free AFR, the school system have submitted ALL required documents to LDE and the LDE audit team have reviewed for accuracy

The ratings are applied as follows:

Excellent - complete & clean AFR submitted to LDE on or before October 31

Good - complete & clean AFR submitted to LDE between November 1 - November 29

Needs Improvement - complete & clean AFR submitted to LDE between November 30 - December 29

Unacceptable - complete & clean AFR submitted to LDE after December 29

Contact Information

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