



Overview of Edlink AFR Submission Process

August 2025



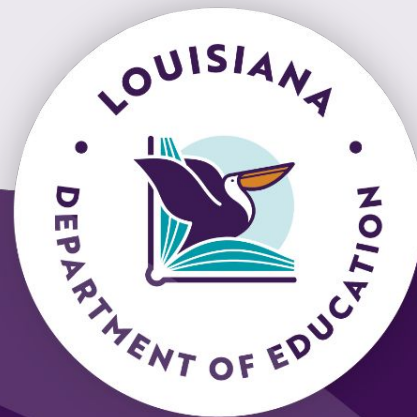
Agenda

- Overview of Annual Financial Report (AFR)
- State Laws & Requirements for Reporting AFR
- AFR Submission
- Helpful Links
- AFR File Submission
- AFR Edits
- AFR Reviews

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Overview of AFR



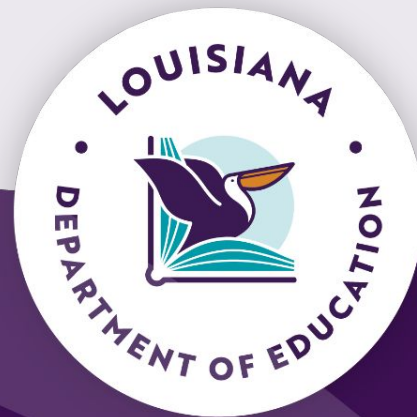
What is the AFR?

- The AFR is used to collect, consolidate and review computerized fiscal data from the Local Education Agencies (LEA) to support LDOE management decisions and to respond to various requests for educational financial data.
- The AFR provides a summary of all financial activities for the LEA 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).

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Identify the State Laws & Requirements for Reporting Financial Data to the LDOE



Laws

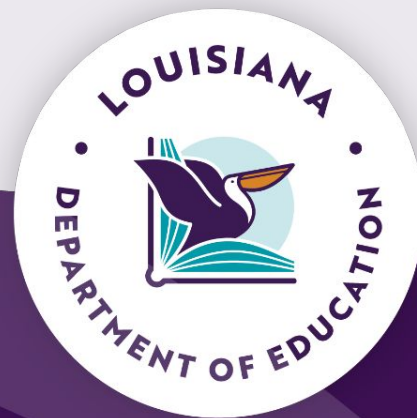
Louisiana Revised Statute 17:92

Requires LEA Annual Financial Reports to be submitted to the LDOE by September 30th each year

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AFR Submission



AFR Submission

- All Fiscal Project Codes (FPCs) (primary & secondary) must be separately uploaded via the EdLink Ops Portal - <https://ldoe.edlink.la.gov/#/>
- MyLA accounts should be created and Edlink roles must be approved in order to access the Edlink Ops Portal

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AFR Submission Deadline

AFR History

The table below displays all your projected (survey) and actual Annual Financial Reporting submissions. Use the filters below to identify required tasks or to view your past submissions.

All Actual Projected

School Year

Submission Type

Submission Status

Clear Filters

School Year	Submission Type	Approved By	Approved Date	Status	Action
2022-2023	AFR			Not Started	
2020-2021	AFR			Approved	
2019-2020	AFR			Approved	
2018-2019	AFR			Approved	
2017-2018	AFR			Approved	
2016-2017	AFR			Approved	
2015-2016	AFR			Approved	
2014-2015	AFR			Approved	
2013-2014	AFR			Approved	

Show 10 per page

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Showing Page 1 of 5

Extend Deadline

Click Extend to add 15 days to the submission deadline for this Site.

Extend Cancel

Not Started

Returned to School

In Progress

Submitted

Review Level 1

Review Level 2

Approved

Approved with Exceptions

Not Submitted

Figure 26-AFR History (Access and Complete AFR)

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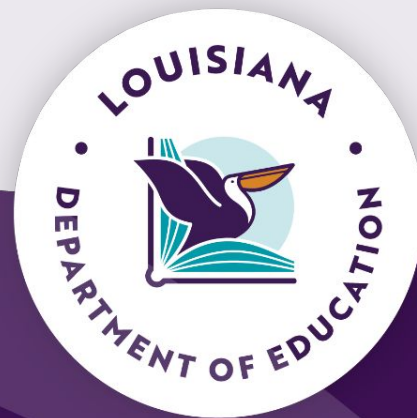
AFR Submission Deadline

- If the AFR is not submitted on September 30, the school system will receive an automatic extension of 15 days beginning October 1
- If the AFR is not submitted within those 15 days, the school system will have to request an extension from LDE
- After the third request, the school system Superintendent and Business Manager will receive a non compliance e-mail

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Helpful Links



Helpful Links

Helpful Links

2022-2023 040 - Rapides Parish (School System)

← Return to AFR Submission Home

Helpful Links

The links below are for common, frequently-used resources.

Overview and Reference Documents

- [Annual Financial Report \(AFR\) Data Collection Highlights](#)
- [Overview of Annual Financial Review Process](#)
- [AFR User Guide Version 1.0](#)
- [Federal Cash Management Improvement Act](#)
- [Subawards For Indirect Costs Calculation User Guide](#)

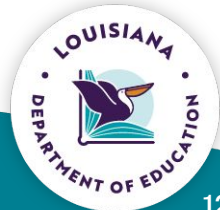
AFR Instructions and Forms

- [Fiscal Project Codes](#)
- [GASB 84 and Louisiana School Activity Funds](#)
- [Project Code ABI Reporting](#)
- [Coding for Federal & State Grants](#)
- [Revenue Coding Guidance](#)
- [Expenditure Coding Guidance](#)
- [Frequently Asked Questions for Expenditure Coding](#)
- [AFR Form with formulas for City/Parish systems](#)
- [AFR Form with formulas for charters, lab schools, & state agencies](#)

AFR Post Submission Review Process

- [AFR Review Process - Post Submission Audit Review Instructions for LEAs](#)
- [AFR Review Checklist - City/Parish Systems](#)
- [Response to AFR Checklist - City/Parish Systems](#)
- [AFR Review Checklist - Charters, Lab schools & State Agencies](#)
- [Response to AFR Checklist - Charters, Lab Schools & State Agencies](#)
- [Special Reporting Certification - City/Parish systems, Charters, Lab Schs & State Agencies](#)

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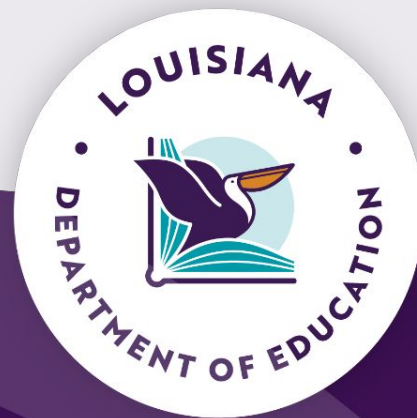
Helpful Links

- Links for common and frequently used resources to assist with gathering data and completing the AFR
- Documents included in Helpful Links:
 - AFR Overview and Reference Documents
 - AFR Instructions and Forms
 - Frequently Asked Questions

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AFR File Submission



AFR File Submission

AFR File Submission

2020-2021 040 - Rapides Parish (School System)

On this page 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.

[← Return to AFR Submission Home](#)

Annual Financial Report Details

The Annual Financial Report (AFR) System enables the Louisiana Department of Education (LDE) to collect, consolidate, and review computerized fiscal data from public school systems and selected public schools to support LDE management decisions; and to respond to various requests for educational financial data.

[View more details](#)

Fiscal Project Codes

Select all Fiscal Project Codes (FPC) that apply. Refer to Fiscal Project Codes document in Helpful links section to see details of applicable AFR sections for each Project code.

2020-2021 Fiscal Project Codes [🔗](#)

Primary FPC

☒ AA0-Basic AFR (Applicable to all LEAs)

☐ AB1-Economically Disadvantaged

Secondary FPC(s)

☐ DF1-Flood Preparation and Recovery

☐ DH1-Hurricane Recovery

☐ CV1-Governor's Emergency Education Relief Fund (GEERF)-I

☐ CV2-Elementary and Secondary School Emergency Relief Fund (ESSERF)-I

☐ CV3-Elementary and Secondary School Emergency Relief Fund (ESSERF)-II

☐ CV4-American Rescue Plan Elementary and Secondary School Emergency Relief Fund (ESSERF)-II

☐ SAF-Student Activity Funds

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AFR File Submission

- The AFR File Submission provides guidance on what should be submitted.
- Edlink Ops accepts Microsoft Excel files and vendor converted text files
- The approved excel file may be downloaded from the link on the AFR File Submission Page:

Upload Annual Financial Report (AFR)

Upload your AFR below. Ensure the spreadsheet is complete and error free before submission. If you do not have an existing template, **download the version below.**

 Download AFR Template

Please contact staudit@la.gov



AFR File Submission

- The AFR file submitted will be validated for accuracy and completeness prior to submission.
- The excel file should be an unmodified version of the template. Any files that have been altered will not be accepted.

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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: **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.

[← Back to Helpful Links](#)

[Save and Continue →](#)



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Pre- Submission File Validation - Template Accuracy

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.

If the system detects an error, a failed status will be displayed. Possible error(s) to look for:

- The excel template used was altered
- There are missing columns and/or rows
- Revenues Violating the Blockout
 - Review the excel file for revenues that are blocked out and reclassify revenues

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Pre- Submission File Validation - Keypunch Code Accuracy

2 - Key Punch Code Accuracy

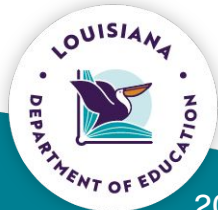
Result: **PASSED**

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

If the system detect an error, a failed status will display. Possible error(s) to look for:

- Reported keypunch codes does not align to correct cells.

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Pre- Submission File Validation - Missing or Invalid Values

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.

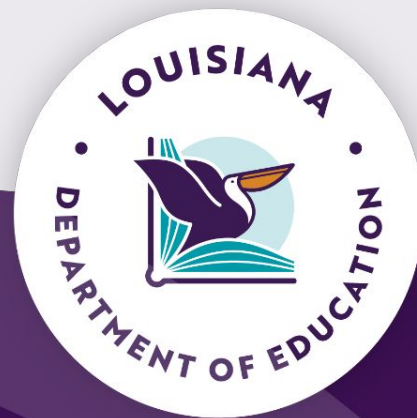
If the system detect an error, a failed status will display. Possible error(s) to look for:

- There are some cells that do not have data in it. If a value for any cell is 0, that should be entered. No fields should be left blank if using the excel template.

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AFR Edits



AFR Edits - Calculated vs Reported Excess/Deficiency

1 - Calculated vs Reported Excess/Deficiency

Result: **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 51190.

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 51190. Total Revenues (KPC 15000) plus Other Sources of Funds (KPC 51000) minus Total Expenditures (KPC 50900) plus Other Uses of Funds (KPC 51180).

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 51190)	0	0	0	0	0	0	0
Calculated minus Reported	0	0	0	0	0	0	0

Show 10 per page

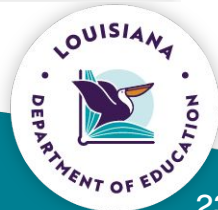


* By checking this box, you attest that you have reviewed all information and that the data provided is accurate



Agree

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AFR Edits - Calculated vs Reported Excess/Deficiency

- Differences will be shown in the 3rd row (Calculated minus Reported)
- If there is a difference, a failed status will be displayed. A new AFR should be submitted to correct the error.
- If there is a difference due to rounding, a pass with exceptions status will be displayed.
- If there are no differences, a pass status will be displayed.
- The I agree box should be checked prior to moving forward

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AFR Edits - Calculated EOY Balance

2 - Calculated EOY Fund Balance

Result: **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 51190-51195) and then compared with the EOY Fund Balances reported in Key Punch Code 51196. Any errors appearing on this report (beyond that attributable to rounding error) must be corrected.

Compare beginning of year fund balance (KPC 51195) plus reported excess/deficiency (KPC 51190) plus transfer in (KPC 51192) minus transfer out (KPC 51193) plus prior year adjustment (KPC 51194) to reported end of year balance (KPC 51196).
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

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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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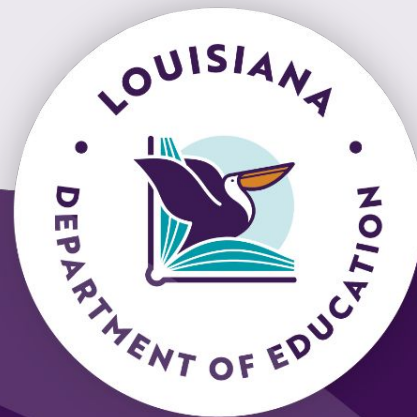
AFR Edits - Calculated EOY Balance

- Differences will be shown in the 3rd row (Differences)
- If there is a difference, a failed status will be displayed. A new AFR should be submitted to correct the error.
- If there is a difference due to rounding, a pass with exceptions status will be displayed.
- If there are no differences, a pass status will be displayed.
- The I agree box should be checked prior to moving forward

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AFR Reviews



AFR Review - Zero Balance Records

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

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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

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AFR Review - Zero Balance Records

- Edlink will identify all zero balances reported in the AFR
- Each zero balance should be reviewed for accuracy. If a change is necessary, a revised AFR should be submitted.
- The I agree box should be checked prior to moving forward

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AFR Review - Negative Balance Records

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

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AFR Review - Negative Balance Records

- Edlink will identify all negative balances reported in the AFR
- The result will indicate Pass with Exceptions if any negative balances were reported
 - If this result is displayed, a text box will appear and responses will be required
- Upon review of the negative balances and responses provided, the I agree should be marked prior to moving forward

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AFR Review - Required Data List

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

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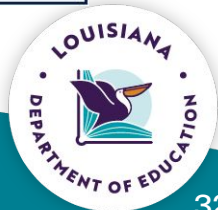
Showing 1 of 6

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

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AFR Review - Compare Benefits vs Salaries

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

Show 10 per page

1 2 3 4

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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

Please contact staudit@la.gov



AFR Review - Compare Ad Valorem Taxes

(Not applicable to Charter Schools)

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 62220))	0	0	0
Total Renewable Taxes	(KPC 350 vs (KPC 62320))	0	0	0
Total Debt Service Taxes	(KPC 400 vs (KPC 62620))	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

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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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AFR Review - Compare Ad Valorem Taxes

- If there is a difference, a failed status will be displayed. A new AFR should be submitted to correct the error.
- If there are no differences, a pass status will be displayed.
- The I agree box should be checked prior to moving forward

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AFR Review - Compare Ad Valorem Current & Past Year Tax Data

(Not applicable to Charter Schools)

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 to the current year 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.

☐ Differences
 ☒ Current Year
 ☐ Prior Year
 ☐ % Change

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

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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.

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

☒ I Agree

Please contact staudit@la.gov



AFR Review - Compare Ad Valorem Current & Past Year Tax Data

- If there is a difference between current year and prior year tax rates, a pass with exceptions will be displayed. School system should review for accuracy.
- If there is a rate change, a copy of the board minutes should be provided.
- If the school system agree with the data presented in Ad Valorem Tax Table, you may mark the I agree box and move forward

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AFR Review - Compare Sales Taxes Revenue (Not applicable to Charter Schools)

AFR Comparisons Part 2

2022-2023 040 - 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

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

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AFR Review - Compare Sales Taxes Revenue

- If there is a difference, a failed status will be displayed. A new AFR should be submitted to correct the error.
- If there are no differences, a pass status will be displayed.
- The I agree box should be checked prior to moving forward

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AFR Review - Compare Sales/Use Tax Comparison (Not applicable to Charter Schools)

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 IIB. If these amounts do not agree, the data must be corrected.

- The first toggle shows differences for Sales/Uses 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 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 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 →](#)

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AFR Review - Sales/Use Tax Comparison

- If there is a difference between current year and prior year tax rates, a pass with exceptions will be displayed. School system should review for accuracy.
- If there is a rate change, a copy of the tax resolution should be provided.
- If the school system agree with the data presented in Sales Tax Table, you may mark the I agree box and move forward

Please contact staudit@la.gov



AFR Comparisons - Prior Year “Ending Balance” KPC 51196) and Current Year “Beginning Balance” (KPC 51195)

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	Debit Service Funds	Capital Project Funds	Total Funds
BALANCES AT END OF YEAR	62,165,841	124,480	5	44,514,381	14,767,821	81,214,802	202,787,330
BALANCES AT BEGINNING OF YEAR	62,165,841	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

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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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AFR Comparison - Prior Year “Ending Balance” (KPC 51196) and Current Year “Beginning Balance” (KPC 51195)

- Comparison of the Ending Fund Balance in last year’s AFR with the Beginning Fund Balance submitted in current AFR
- If the amounts do not agree, a failed status will appear. School system must review and make the necessary corrections and resubmit the AFR
- If a result of passed with exceptions appear, this is due to rounding and the school system should check the I agree button to move forward

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AFR Comparisons - Current Year “Ending Balance” (KPC 51196) and Balance Sheet “Total Fund Balance” (KPC 54000)

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

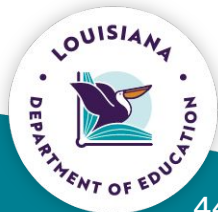
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* By checking this box, you attest that you have reviewed all information and that the data provided is accurate

☒ I Agree

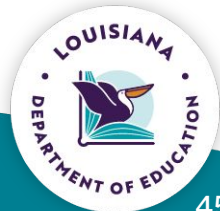
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AFR Comparison - Current Year “Ending Balance” (KPC 51196) and Balance Sheet “Total Fund Balance” (KPC 54000)

- Comparison of the Current Year “Ending Balance” and Balance Sheet “Total Fund Balance” should agree.
- If amounts do not agree, a failed status will appear. School system must review and make the necessary corrections and resubmit the AFR
- If a result of passed with exceptions appear, this is due to rounding and the school system should check the I agree button to move forward

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AFR Comparisons - Balance Sheet "Total Assets" (KPC 51690) and Balance Sheet "Total Liabilities and Fund Balance" (KPC 55300)

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

Result: **PASSED WITH EXCEPTIONS**

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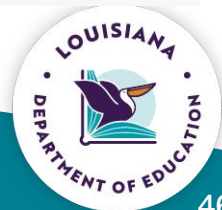
* By checking this box, you attest that you have reviewed all information and that the data provided is accurate

☒ I Agree

[← Back to AFR Comparisons Part 2](#)

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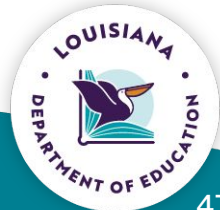
Please contact staudit@la.gov



AFR Comparison - Balance Sheet “Total Assets” (KPC 51690) and Balance Sheet “Total Liabilities and Fund Balance” (KPC 55300)

- Comparison of Total Assets (KPC 51690) and Total Liabilities & Fund Balance (KPC 55300)
- If amounts do not agree, a failed status will appear. School system must review and make the necessary corrections and resubmit the AFR
- If a result of passed with exceptions appear, this is due to rounding and the school system should check the I agree button to move forward

Please contact staudit@la.gov



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

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

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

- The ending balance on 6/30 should be the beginning balance on 7/1
- If amounts do not agree, a failed status will appear. School system must review and make the necessary corrections and resubmit the AFR
- Once reviewed and corrections made as needed, select the I agree button to move forward

Please contact staudit@la.gov



AFR Comparisons - Comparison of Prior Year vs Current Year

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

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	#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

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AFR Comparison - Comparison of Prior Year vs Current Year

- The report identifies increases or decreases in amounts over 24% reported in each keypunch code between prior year and current year.
- Each school system is required to review each line item and provide written explanations
- If any corrections are needed to any of the keypunch codes, a revised AFR should be submitted

Please contact staudit@la.gov



Verifications of Revenues and Expenditures

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 AA0

1,341,203

Reported by TRSL

1,341,203

Difference

0

2. State Pub School Fund MFP (KPC 4300)

Reported in AA0

138,277,476

Reported by LDOE

138,277,476

Difference

0

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

Reported in AA0

195,723

Reported by LDOE

195,723

Difference

0

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

Reported in AA0

138,473,199

Reported by LDOE

138,473,199

Difference

0

5. AB1 - Economically Disadvantaged (ED) (KPC 4300 - Column 4)

Reported in AB1

10,332,534

Reported by LDOE

10,332,533

Difference

1

Please contact staudit@la.gov



Verification of Revenues and Expenditures

- This report compares amounts reported as disbursed to each school system by LDE to the amounts reported in the AFR.
- If any corrections are needed to any of the amounts reported in the AFR, a revised AFR should be submitted.

Please contact staudit@la.gov



Contact Information

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State Audit Division

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