



# LOUISIANA DEPARTMENT OF EDUCATION

## FY 2014-15 Revenue Coding Guidelines

Revenue and expenditure data reported in the Annual Financial Reports (AFRs) of the Recovery School District (RSD), charter schools, and the school district of prior jurisdiction/school district of residence must be reported in a uniform manner in order to avoid the duplication of revenues and expenditures at the state level, and to accurately reflect revenues and expenditures for each entity. To ensure consistent reporting, the following guidelines must be followed:

### School District of Prior Jurisdiction/School District of Residence

#### Revenue

- Reimbursement of Expenditures from RSD – payments received from the RSD for expenditures billed by the school district to the RSD must offset the expenditures of the school district and be recorded as a reduction to each applicable expenditure.
- Reimbursement of Expenditures from a Charter School – payments received from a Charter School for expenditures billed by the school district to the charter school must offset the expenditures of the school district and be recorded as a reduction to each applicable expenditure.
- MFP Revenue – MFP Revenues must be “grossed up” to include the amount deducted from MFP Payments for the Local Revenue Representation transferred to the RSD, Type 2 charter schools and the Office of Juvenile Justice (OJJ).  
(The amounts deducted are included on Table 2A-1 of the MFP Budget Letter)

#### Expenditure

- Local Revenue Representation Transferred to the RSD, Type 2 Charter School and OJJ – must be “grossed up” to include the administrative fee and recorded as “transfers out” using keypunch code 51140 (function 5300, object 940).  
(The amounts deducted are included on Table 2A-1 of the MFP Budget Letter)

### Recovery School District

#### Revenue

- Local Revenue Representation Transfers From the School District of Prior Jurisdiction – must be recorded by the RSD as miscellaneous local revenue in keypunch code 3350 (revenue code 1994). Record only the local revenue representation for the RSD operated schools; the charter schools report local revenue representation individually.

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- MFP Revenue Received – MFP Revenues must be recorded only for the RSD Operated schools; the charter schools report MFP dollars individually.
- Reimbursement of Expenditures from Type 5 Charters – payments received from the Type 5 charters for expenditures billed by the RSD to the Type 5 charter must offset the expenditures of the RSD and be recorded as a reduction to each applicable expenditure.
- Administrative Fee – the revenue received from the administrative fee charged to the Type 5 Charters should be recorded in keypunch code 3000 (revenue code 1950), *Miscellaneous Revenues from other LEAs*.

#### **Expenditure**

- Reimbursement of Expenditures to the School District of Prior Jurisdiction – payments made by the RSD to the school district of prior jurisdiction for the reimbursement of expenditures paid by the school district must be recorded to the applicable expenditure.

#### **Type 5, Non-Legacy Type 2 Charters and OJJ**

##### **Revenue**

- Local Revenue Representation Transfers from the School District of Prior Jurisdiction/District of Residence – must be recorded by the charter school as miscellaneous local revenue in keypunch code 3350 (revenue code 1994) and must be “grossed-up” to include the administrative fees paid to the RSD and the Department.
- MFP Revenues – State MFP Revenues must be recorded in keypunch code 4300 and must be “grossed-up” to include the administrative fees paid to the RSD and the Department.

##### **Expenditure**

- Reimbursement of Expenditures to the RSD – payments made to the RSD for the reimbursement of expenditures paid by the RSD must be recorded to each applicable expenditure.
- Reimbursement of Expenditures to School District of Prior Jurisdiction/District of Residence – payments made for the reimbursement of expenditures paid by the school district must be recorded to the applicable expenditure.
- Administrative Fees – the administrative fees paid to the RSD and the Department should be recorded by the charter school in keypunch code 38765, *Dues and Fees* (function 2400, object 810).

If you have any questions, contact Karen McCarvy ([Karen.McCarvy@la.gov](mailto:Karen.McCarvy@la.gov)) or at (225) 342-3776, or at our toll free number below.

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