

## **AFR 70% Evaluation Allocation Process for General Fund Current Expenditures**

The following pages depict how AFR data is applied in the evaluation.

- Determination of instructional-related vs. non-instructional expenditures is based on the functional areas in which expended;
- Allocation of expenditures between school and non-school locations depend heavily upon percentages developed from PEP and SIS submissions; i.e., staff salaries, FTE, and student counts.
- Data used are 2019-20 general fund entries from the basic AFR report (project code AA0)

## AFR 70% Evaluation Allocation Process For General Fund Current Expenditures

Expenditures allocated to school vs non-school sites per guide (following pages) using percentages developed from PEP salaries, PEP staff counts, and SIS student counts.

	Functional Area	Group Code	Function Code	Functional Program Description	Schools & Education Sites	Central Office & Other Admin Sites
Instructional-Related	Instruction	1211	11xx	Regular Programs		
		1212	12xx	Special Education Programs		
		1213	13xx	Career & Technical Education Programs		
		1214	14xx	Other Instructional Programs		
		1217	15xx	Special Programs		
	Pupil & Instr Spt	1221	21xx	Pupil Support Programs		
		1222	22xx	Instructional Staff Services		
	Sch Admin	1223	24xx	School Administration		
Non-Instructional	Support	1231	23xx	General Administration		
		1232	25xx	Business Services		
		1233	26xx	Operations & Maintenance of Plant Services		
		1234	27xx	Student Transportation Services		
		1235	28xx	Central Services		
		1241	31xx	Food Service Operations		
		1251	32xx	Enterprise Operations		
		1261	33xx	Community Service Operations		

**Excluded - Not Part of Current Expenditures:**

- 1271      4xxx      Facility Acquisition & Construction Services
- 1281      51xx      Debt Services

Excludes all Property (Object 7xx)

70% Evaluation excludes Adult Education (Functions 16xx, 2216, and 2236) and Instructional Non-Public Expenditures (Function 1xxx, Object 895)

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City/Parish School Districts  
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**Distribution Codes**

Cen = Central Office/Other Non-School  
Sch = School/Educational Site  
S = Salary Prorated  
E = Employee Prorated  
B = Staff/Student Prorated

Year	LEA/Site Code	Keypunch Code	AFR Object Code	AFR Function Code	AFR Group Code	Capital Outlay Flag	70% Distribution Code	AFR Source Funds			Prorated Amounts	
								Original Salaries or Benefits	Prorated Benefits	Gen Fund Amount	Prorate - School	Prorate - CenOff
2009	0nnxxx	0007945		3250	1122		Sch			129919	129919	0
2009	0nnxxx	0007960		3255	1122		Sch			56666	56666	0
2009	0nnxxx	0015420	112	1105	1211	N	S	1099997	340501.3	1440498.3	1440498	0
2009	0nnxxx	0015430	112	1110	1211	N	S	18169099	5624198.8	23793298	23793298	0
2009	0nnxxx	0015440	112	1130	1211	N	S	5673056	1756080.2	7429136.2	7429136	0
2009	0nnxxx	0015500	115	1100	1211	N	S	241478	74748.906	316226.91	316226.9	0
2009	0nnxxx	0015700	123	1100	1211	N	S	585166	181136.66	766302.66	766302.7	0
2009	0nnxxx	0015710	140	1100	1211	N	S	90510	28017.142	118527.14	118527.1	0
2009	0nnxxx	0015720	300	1100	1211	N	Sch			38299	38299	0
2009	0nnxxx	0015730	430	1100	1211	N	Sch			0	0	0
2009	0nnxxx	0015860	561	1100	1211	N	Sch			215769	215769	0
2009	0nnxxx	0015865	569	1100	1211	N	Sch			0	0	0
2009	0nnxxx	0015870	582	1100	1211	N	E			21855	21700.91	154.0853
2009	0nnxxx	0015873	610	1100	1211	N	Sch			498468	498468	0
2009	0nnxxx	0015875	642	1100	1211	N	Sch			380978	380978	0
2009	0nnxxx	0016400	890	1100	1211	N	Sch			0	0	0
2009	0nnxxx	0018925	210	1100	1211	N	S	2144317		0	0	0
2009	0nnxxx	0018927	220	1100	1211	N	S	293		0	0	0
2009	0nnxxx	0018933	225	1100	1211	N	S	334094		0	0	0
2009	0nnxxx	0018935	231	1100	1211	N	S	3732960		0	0	0
2009	0nnxxx	0018940	233	1100	1211	N	S	62701		0	0	0
2009	0nnxxx	0018945	239	1100	1211	N	S	748		0	0	0
2009	0nnxxx	0018963	250	1100	1211	N	S	32518		0	0	0
2009	0nnxxx	0018965	260	1100	1211	N	S	160897		0	0	0
2009	0nnxxx	0018968	270	1100	1211	N	S	1197367		0	0	0
2009	0nnxxx	0018970	280	1100	1211	N	S	338788		0	0	0
2009	0nnxxx	0018980	290	1100	1211	N	S	0		0	0	0
2009	0nnxxx	0019300	112	1210	1212	N	S	3173505	1031531.3	4205036.3	4205036	0
2009	0nnxxx	0019400	113	1210	1212	N	S	340492	110675.16	451167.16	451167.2	0
2009	0nnxxx	0019500	115	1210	1212	N	S	1112106	361484.28	1473590.3	1473590	0

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								Original Salaries or Benefits	Prorated Benefits	Gen Fund Amount	Prorate - School	Prorate - CenOff
2009	0ppxxx	0022485	280	1500	1217	N	S	971	0	0	0	0
2009	0ppxxx	0022487	290	1500	1217	N	S	0	0	0	0	0
2009	0ppxxx	0023020	112	1600	1215	N	S	0	0	0	0	0
2009	0ppxxx	0023030	115	1600	1215	N	S	0	0	0	0	0
2009	0ppxxx	0023050	123	1600	1215	N	S	0	0	0	0	0
2009	0ppxxx	0023070	140	1600	1215	N	S	0	0	0	0	0
2009	0ppxxx	0023100	300	1600	1215	N	Sch		0	0	0	0
2009	0ppxxx	0023150	430	1600	1215	N	Sch		0	0	0	0
2009	0ppxxx	0023170	582	1600	1215	N	E		0	0	0	0
2009	0ppxxx	0023200	610	1600	1215	N	Sch		0	0	0	0
2009	0ppxxx	0023230	642	1600	1215	N	Sch		0	0	0	0
2009	0ppxxx	0023523	890	1600	1215	N	Sch		0	0	0	0
2009	0ppxxx	0023524	561	1600	1215	N	Sch		0	0	0	0
2009	0ppxxx	0023525	569	1600	1215	N	Sch		0	0	0	0
2009	0ppxxx	0023527	210	1600	1215	N	S	0		4286	4286	0
2009	0ppxxx	0023531	220	1600	1215	N	S	0		0	0	0
2009	0ppxxx	0023533	225	1600	1215	N	S	0		0	0	0
2009	0ppxxx	0023535	231	1600	1215	N	S	0		0	0	0
2009	0ppxxx	0023540	233	1600	1215	N	S	0		0	0	0
2009	0ppxxx	0023545	239	1600	1215	N	S	0		0	0	0
2009	0ppxxx	0023563	250	1600	1215	N	S	0		0	0	0
2009	0ppxxx	0023565	260	1600	1215	N	S	0		0	0	0
2009	0ppxxx	0023568	270	1600	1215	N	S	4286		0	0	0
2009	0ppxxx	0023570	280	1600	1215	N	S	0		0	0	0
2009	0ppxxx	0023580	290	1600	1215	N	S	0		0	0	0
2009	0ppxxx	0024500	111	2111	1221	N	S	0	0	0	0	0
2009	0ppxxx	0024530	114	2110	1221	N	S	0	0	0	0	0
2009	0ppxxx	0024550	300	2110	1221	N	B			0	0	0
2009	0ppxxx	0024600	582	2110	1221	N	E			0	0	0
2009	0ppxxx	0024630	610	2110	1221	N	B			0	0	0

No related salaries to prorate benefits