



LOUISIANA DEPARTMENT OF EDUCATION

2015-2016 Financial Data Collection Submission Instructions

SEPTEMBER 30 SUBMISSION DATE

The September 30 submission must include all applicable Fiscal Project Codes (FPCs). Addressees are reminded that the AFR status as of the last business day in October each year is now an element in the annual Financial Risk Assessment conducted at the direction of the **Board of Elementary and Secondary Education (BESE)**. **In the Financial Risk Assessment, a clean complete submission by **October 31, 2016**, (no outstanding AFR edit errors and no unresolved issues with MFP audit staff) is considered a timely submission.** Untimely submissions may result in a lower rating on the Financial Risk Assessment, potentially resulting in a rating of “needs improvement” or “unacceptable”.

REQUIRED LEA REPORTING

AFR reports reflecting district-wide financial data for 2015-2016 are required from ~~RSD-LDOE~~, Office of Juvenile Justice (OJJ), Louisiana Schools for Math, Science and the Arts (LSMSA), New Orleans Center for Creative Arts (NOCCA) and from each city/parish school district. Submissions of separate school/site-specific financial information are also required for each district-approved or **BESE**-approved charter school (i.e., types 1, 2, 3, 4, and 5) that operated during the 2015-2016 school year; as well as from the LSU and Southern University Lab schools. Please note that financial data for those charter schools *funded through a city/parish school district* (i.e., types 1, 3, and 4) must also be incorporated *within the related district's consolidated AFR submission for all FPCs*. All educational revenues and expenditures regardless of source (MFP, state general fund, federal, local, self-generated hurricane and flood, etc.) must be included in the AFR.

Classification of the financial data in the AFR should be based on the definitions contained in the Louisiana Accounting and Uniform Governmental Handbook (LAUGH Guide) – November 2010. For access to the LAUGH Guide: <http://www.louisianaschools.net/lde/uploads/18078.pdf>. Please furnish a copy of this memorandum to your IT staff, and/or to those responsible for preparing and submitting these reports.

ACCURACY OF DATA

Districts and other addressees should place emphasis on providing the Department with *accurate and complete* financial data. Management of the LEA has sole responsibility for the preparation and accuracy of information contained within the AFR submissions for that LEA. District tax information in Tables 2A and 2B are used in the Minimum Foundation Program (MFP) formula and incorrect reporting by one district may ultimately affect the distribution of state dollars to all districts. Addressees are also reminded that the calculation of the indirect cost rate for each district or individually-reported school is based on AFR data; as are the determination of eligibility for reimbursement of IDEA, Part B expenditures through calculation of excess costs.

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Additionally, incorrect reporting for IDEA and NCLB expenditures will affect the Maintenance of Effort (MOE) calculation for the LEA, which may result in a reduction of the NCLB allocation and/or reimbursement to LDOE from the LEA's General Fund.

SECURITY AND PERMISSIONS

Applicable AFR user IDs and Total Automated Security (TAS) permissions must be assigned or updated by the district or agency security administrator. A district or school may elect to create and update its AFR files entirely on-line; however, once the file is uploaded or the on-line option is selected, the district/school must remain with that same operational mode for the entire data collection cycle. TAS was modified to allow AFR permissions of "*Schools with Upload*" and "*Schools with Update*" to enable required reporting by the lab and charter schools.

Caution: If an individual will be uploading or updating AFR data for more than one *Type 5 charter school* in an LEA, the "Site Code(s)" and "Site Name(s)" fields in Section 2 of the TAS security request form should be left blank to *allow the individual access to all site codes within the LEA*. Should the schools be listed (thus, *authorized individually*), the AFR upload or update screens will show/access only the first site code in the authorized site code list. Should the controlling agency not wish to give the individual access for all Type 5 charter schools within the agency, then a separate AFR user ID would be required for each site code being reported. (Note: Giving an individual access to all sites within an LEA under one AFR user ID code does not preclude also giving other staff members access to individual site codes under separate IDs for each site.)

FISCAL PROJECT CODES (FPC)

FPC AAO is the primary FPC and all remaining FPCs are secondary (see – FY 2015-2016 Fiscal Project Codes). All secondary project codes may not be submitted by all LEAs. The individual FPC files (primary and secondary) must be separately uploaded or **separately** entered to the Web-AFR system via the *Louisiana Educational Accountability Data Systems (LEADS) Portal* (<https://leads3.doe.louisiana.gov/ptl/>).

Do not mail/e-mail copies of AFR spreadsheets or text files to LDOE unless they are specifically requested. Please note that all entries included in the secondary FPCs must also be included in the primary FPC (AAO). The column and key punch code (kpc) where amounts are entered in the secondary FPCs should be rolled up in the same column and kpc in the primary FPC (AAO).

REPORTING OF ARRA FUNDS

~~Funds allocated to local schools and school systems under the *American Recovery and Reinvestment Act of 2009 (ARRA)* came with related requirements to report how the various funds were used. Collection of this information will require the submission of multiple files by affected schools and districts, with each file defined/identified by a Fiscal Project Code within positions 89-91 of each record.~~

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ON-LINE TECHNICAL ASSISTANCE

Each of the AFR file creation or modification aids available from the LDOE Webpage (<https://leads13.doe.louisiana.gov/lug/AFR/AFR.htm>) have a description on the Webpage; and contain operating instructions within (or adjacent to) the aid, i.e., pre-formatted Excel spreadsheets. Web-AFR training presentations are also available on the Webpage that address the LEADS Portal, upload of formatted batch text files, and the availability of AFR on-line update capabilities.

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