Louisiana Believes

Annual Financial Report System User Guide

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John White

State Superintendent of Education

DEPARTMENT of EDUCATION

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SYSTEM OVERVIEW

The *Annual Financial Report (AFR) System* enables the Louisiana Department of Education (LDE) to collect, consolidate, and review computerized fiscal data from public school districts and selected public schools to support LDE management decisions; and to respond to various requests for educational financial data. The system also supports the mandated fiscal accountability program requiring the *computerization, audit, and evaluation* of financial information from local schools systems for use with development of the *Minimum Foundation Program* (MFP) and fund distribution. Directing legislation includes *Revised Statutes 17:7(2)(c)* thru *(7)(2)(e)*, *17:25(A)(2)*, and *17:92*.

Other uses of the collected data include preparation of the *Annual Financial and Statistical Report* to the Governor and the Legislature; and to satisfy various fiscal information requirements of the Legislature, US Census Bureau, National Center for Education Statistics (NCES), National Education Association (NEA), and other governmental and/or private agencies.

The AFR system is administered by the Louisiana Superintendent of Education. Each public school district shall implement a computerized fiscal data system that, at minimum, will provide all financial data required by the state system and will make these data available in the appropriate input formats.

The submitted fiscal data are not accepted as complete by the LDE until the district or school has adequately corrected or resolved MFP audit questions regarding the data; and the school district or agency superintendent (or equivalent) has subsequently provided written certification to the accuracy and completeness of final data for the fiscal year.

HOW COLLECTED DATA ARE USED:

Each submitted *Annual Financial Report* (AFR) to the Louisiana Superintendent of Education provides a summary of financial activities for the school district or selected school 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 report must conform to the formats and instructions provided by this user's guide.

Further explanation and definition of the account classification structure, accounting terminology, and specific codes applicable to the AFR report are contained within the *Louisiana Accounting and Uniform Governmental Handbook*, which may be reviewed, downloaded, and/or printed from the Department's Website at https://www.louisianabelieves.com/docs/school-choice/guide---laugh-guide.pdf?sfvrsn. Questions regarding the handbook should be directed to the Office of Education Finance & Policy, (225) 342-3617.

Data Summary: The electronic reporting and review of fiscal data at the level of detail contained in each district or agency financial database would be time/resource-consuming and unnecessary. Therefore, aided by recommendations from the Education

Finance Advisory Committee, the Department selected a limited set of AFR transaction records for summarizing the year's fiscal data.

Each transaction is identified by a seven-digit *Keypunch Code* for ease of cross reference and economy in transmission of data: for example, the Keypunch Codes for *revenue and other sources of funds* transactions are tied to Source Codes defined within the *Louisiana Accounting and Uniform Governmental Handbook*; the *expenditures and other uses of funds* are cross referenced to specific Object Code and Function Code combinations; and *balance sheet items* are identified to groupings of Balance Sheet Account Codes. Keypunch Codes are also assigned to specific line items of data giving *fund balances*, *ad valorem* and *sales/use tax* information, and other account groupings such as *fixed assets*, *long-term debt*, and the status of *proprietary and fiduciary funds*.

Questions involving selection of the proper Keypunch Code under which to summarize a specific financial activity should be directed to the Division of Educational Finance.

Fund Categories: The financial data representing revenues and other sources of funds, expenditures and other uses of funds, governmental fund balances, and balance sheet status are reported in the AFR using the record format in Table I, Page 3.30. Each of these transactions contains fields which depict the following categorization of *governmental funds*:

Capital Projects Funds. Used to account for major capital acquisitions or construction. This category excludes construction financed by proprietary or trust funds.

Debt Service Funds. Used to account for the accumulation of resources to pay principal and interest on general long-term debt that is recorded in the district's General Long-Term Debt Account Group.

ESSA Funds. Special revenue fund established to account for Federal revenues acquired under the *Every Student Succeeds Act*, and which may be expended only for specified purposes.

Special Fund Federal. Consolidation of all revenue funds established for Federally funded programs other than those acquired under the *Every Student Succeeds Act*.

Other Special Funds. Used to account for all funds from state or local revenue sources that may be legally expended only for specific educational purposes.

General Funds. Used to account for all financial resources except those required to be accounted for in another named fund category.

Presenting Numeric Data: Reporting of financial data within the AFR follows the basic accounting equation of *Assets = Liabilities + Equity*. Within this equation assets and expenses (*as reductions to equity*) are normally debit balances, while liabilities, equity and revenues (*as increases to equity*) usually have credit balances.

Data for all of these accounts should be reported within the AFR as *positive numbers* unless the total/balance of the specific field being reported is *contrary to its "normal" balance*. Thus, *negative entries* could include overdraft of a fund's "Cash" asset account, the inadvertent overpayment of Accounts Payable (resulting in a debit balance), or a fund's equity balance in which total liabilities exceed the fund's assets. Special attention is needed for the *Prior Year Adjustments* transaction (*Keypunch Code 0051194*). This transaction represents the net equity increase (+) and/or decrease (-) adjustments identified since reporting the *Balances At End Of Year* (*Keypunch Code 0051196*) in **last year's** AFR submission. Since the prior report's *Balances At End Of Year* **must be carried forward** in the current report as the *Balances At Beginning Of Year,* (*Keypunch 0051195*), the Prior Year Adjustments transaction is the only means for properly reporting the identified adjustments. Additional guidance regarding the reporting and editing of fund balance transactions and their inter-relationship may be found in Section 6 and Appendix D.

COLLECTION PERIODS:

Date	Action Item
Monday, August 12, 2019	***Collection Opens for 2018-19 Annual Financial Data.*** Refer to AFR User Guide for reports to run and verify after each submission including AFR630, Post Submission Audit Reviews. Validate all Fiscal Project Codes (FPC).
Monday, September 30, 2019	***Collection Deadline for initial AFR submission for all Project Codes.*** Louisiana Revised Statute 17:92, requires LEA Annual Financial Reports be submitted to LDOE by September 30th of each year.
Thursday, October 31, 2019	***Deadline to complete/final AFR for all FPCs for* EXCELLENT rating (no outstanding AFR edit errors or unresolved issues)**
Friday, November 29, 2019	***Deadline to complete/final AFR for all FPCs for* GOOD rating**
Tuesday, December 31, 2019	***Collection closes for 2018-19 Annual Financial Data*** for error-free AFR submissions for all Fiscal Project Codes (FPCs).
Monday, December 30, 2019	***Deadline to complete/final AFR for all FPCs* for NEEDS IMPROVEMENT rating**
Tuesday, December 31, 2019	**UNACCEPTABLE rating *for all FPCs received on or after this date***

AFR SYSTEM COMPONENTS

Data Elements- An individual alphabetical listing of data elements including meanings, codes, format, and length:

Implementation Date 07/01/1993

ELEMENT NAME: Additions

Definition:

The total of all increases made to a specific Fixed Asset, Long-Term Debt, Proprietary Fund, or Fiduciary Fund line item account over the period of the report: i.e., 1 July-30 June.

(Round to whole dollars.)

Length: 9

Format: Numeric

Use Types:

x State Reports
x Local Accountability
x Permanent Records
x Federal Reports

Program Requiring This Data Element:

Annual Financial Report (AFR)

Batch Record Layout(s) and Position(s):

Table III, 29
Table IV, 29

Revision Date: 07/01/1996

Implementation Date 07/01/1993

ELEMENT NAME: Balance (Beginning)

Definition:

The balance of a specific Fixed Asset, Long-Term Debt, Proprietary Fund, or Fiduciary Fund line item account as of the beginning of the reporting period: i.e., 1 July.

Note: The Beginning (i.e., July 1, XXXX) Balance for a specific Table III or IV line item account in this year's report must be the same as the Ending (i.e., June 30, XXXX) Balance from the prior year's report.

(Round to whole dollars.)

Length: 9

Format: Numeric

Use Types:

x State Reports
x Local Accountability
x Permanent Records
x Federal Reports

Program Requiring This Data Element:

Annual Financial Report (AFR)

Batch Record Layout(s) and Position(s):

Table III, 19
Table IV, 19

Implementation Date 07/01/1993

ELEMENT NAME: Balance (Ending)

Definition:

The balance of a specific Fixed Asset, Long-Term Debt, Proprietary Fund, or Fiduciary Fund line item account as of the end of the reporting period: i.e., 30 June. This figure is the sum of the line item's Beginning Balance and the related Additions, less the related Deletions.

(Round to whole dollars.)

Length: 9

Format: Numeric

Use Types:

x State Reports
x Local Accountability
x Permanent Records
x Federal Reports

Program Requiring This Data Element:

Annual Financial Report (AFR)

Batch Record Layout(s) and Position(s):

Table III, 49
Table IV, 49

Implementation Date 07/01/1993

ELEMENT NAME: Capital Projects Funds

Definition:

Governmental funds used to account for major capital acquisitions or construction. These funds are not used for construction financed by proprietary or trust funds.

(See Louisiana Accounting and Uniform Governmental Handbook for further detail. Round to whole dollars.)

Length: 9

Format: Numeric

Use Types:

x State Reports
x Local Accountability
x Permanent Records
x Federal Reports

Program Requiring This Data Element:

Annual Financial Report (AFR)

Batch Record Layout(s) and Position(s):

Table I, 69

Implementation Date 07/01/1993

ELEMENT NAME: Combined Debt and Non-Debt Rate

Definition:

Total sales and use tax rate for the school district. The 5-character numeric field has an implied decimal
(999v99); therefore, a tax rate of three-and-one-quarter percent (i.e., 3.25 %) would be entered as 00325.

Web AFR On-line System Users (Only): Key this rate with a decimal: for example, 3.25.

Length: 5

Format: Numeric

Use Types:

x State Reports
x Local Accountability
x Permanent Records
x Federal Reports

Program Requiring This Data Element:

Annual Financial Report (AFR)

Batch Record Layout(s) and Position(s):

Table II (Sec B), 19

Implementation Date 07/01/1993

ELEMENT NAME: Debt Service Amount

Definition:

School district sales/use tax revenues dedicated to interest and principal amounts on outstanding debt. (Round to whole dollars.)

Length: 9

Format: Numeric

Use Types:

x State Reports
x Local Accountability
x Permanent Records
x Federal Reports

Program Requiring This Data Element:

Annual Financial Report (AFR)

Batch Record Layout(s) and Position(s):

Table II, (Sec B), 34

Implementation Date 07/01/1993

ELEMENT NAME: Debt Service Funds

Definition:

Governmental funds used to account for the accumulation of resources to pay principal and interest on general long- term debt that is recorded in the entity's General Long-Term Debt Account Group.

(See Louisiana Accounting and Uniform Governmental Handbook for further detail. Round to whole dollars.)

Length: 9

Format: Numeric

Use Types:

x State Reports
x Local Accountability
x Permanent Records
x Federal Reports

Program Requiring This Data Element:

Annual Financial Report (AFR)

Batch Record Layout(s) and Position(s):

Table I, 59

Implementation Date 07/01/1993

ELEMENT NAME: Deletions

Definition:

Total of all deletions made to a specific Fixed Asset, Long-Term Debt, Proprietary Fund, or Fiduciary Fund line item account over the period of the report: i.e. 1 July-30 June.

(Round to whole dollars.)

Length: 9

Format: Numeric

Use Types:

x State Reports
x Local Accountability
x Permanent Records
x Federal Reports

Program Requiring This Data Element:

Annual Financial Report (AFR)

Batch Record Layout(s) and Position(s):

Table III, 39
Table IV, 39

Revision Date: 10/27/1993 Implementation Date 07/01/1993

ELEMENT NAME: District/Ward Rate Levied (Low/High)

Definition:

Separate data fields for the lowest and the highest school tax millages levied by the school board on a district or ward basis: i.e. as opposed to a parishwide basis. The associated revenues are reported as "District/Ward Revenue From Tax," Table II (Sec A); and the number of school taxing districts involved is reported as "Number of Districts," Table II (Sec A). Each 5-character numeric field has an implied decimal (999v99); therefore, rates of one-and-three-quarter mills (i.e., 1.75 mills) and two-and-one-tenth mills (i.e., 2.1 mills) would be entered as 00175 and 00210, respectively. Note: Where only one millage rate applies (i.e., to one or more taxing districts/wards, but not parishwide), then enter the same rate for "Low" and for "High."

Web AFR On-line System Users (Only)): Key the District/Ward Rates with a decimal: for example, 1.75 and 2.10, respectively.

Length: 5

Format: Numeric

Use Types:

x State Reports
x Local Accountability
x Permanent Records
x Federal Reports

Program Requiring This Data Element:

Annual Financial Report (AFR)

Batch Record Layout(s) and Position(s):

Table II, 34 (Low Rate)
Table II, 39 (High Rate)

Revision Date: 10/27/1993 Implementation Date 07/01/1993

ELEMENT NAME: District/Ward Revenue From Tax

Definition:

Revenue collected from a category of school taxes (for example: all renewable taxes) levied by the school board on an individual taxing district/ward basis as opposed to a parish wide basis.
Note: Entry of District/Ward Revenue also requires entries for "District/Ward Rate Levied (Low/High)," Table II (Sec A), and "Number of Districts," Table II (Sec A).

[Round to whole dollars.]

Length: 9

Format: Numeric

Use Types:

x State Reports
x Local Accountability
x Permanent Records

Program Requiring This Data Element:

Annual Financial Report (AFR)

Batch Record Layout(s) and Position(s):

Table II (Sec A), 47

x Federal Reports

Revision Date: 07/01/2003 Implementation Date 07/01/1993

ELEMENT NAME: Federal Every Student Succeeds Act (ESSA) Funds

Definition:

Special revenue fund established to account for Federal revenues acquired under the Every Student Succeeds Act (ESSA)
to be expended for only specified purposes.

(See Louisiana Accounting and Uniform Governmental Handbook for further detail. Round to whole dollars.)

Length: 9

Format: Numeric

Use Types:

x State Reports
x Local Accountability
x Permanent Records
x Federal Reports

Program Requiring This Data Element:

Annual Financial Report (AFR)

Batch Record Layout(s) and Position(s):

Table I, 39

Revision Date: 07/20/1999 Implementation Date 07/01/1993

ELEMENT NAME: General Funds

Definition:

Revenue fund used to account for all financial resources except those required to be accounted for in another of the fund categories named within Table I of the Annual Financial Report (AFR).

(See Louisiana Accounting and Uniform Governmental Handbook for further detail. Round to whole dollars.)

Length: 9

Format: Numeric

Use Types:

x State Reports
x Local Accountability
x Permanent Records
x Federal Reports

Program Requiring This Data Element:

Annual Financial Report (AFR)

Batch Record Layout(s) and Position(s):

Table I, 19

Implementation Date 07/01/1993

ELEMENT NAME: Keypunch Code

Definition:

The unique code assigned by the Louisiana Department of Education (LDE) to each separate line item of the Annual Financial Report, including specific totals and sub-totals. A separate Keypunch Code has been assigned each applicable revenue source code, balance sheet account, unique combination of object and function codes used in reporting expenditures, and to selected entries representing fund balances and/or adjustments, fixed assets, long-term debt, and tax information.

(See Appendix B, AFR User's Guide, for Keypunch Codes and the Louisiana Accounting and Uniform Governmental
Handbook for related accounting codes: e.g. source, object, etc.)

WARNING: Keypunch Codes have become primary identifying data within LDE/PAIR (and some LEAs) financial database systems; thus, any subsequent reuse and/or redefinition of a specific code may prohibit the ability to consolidate and/or compare data from different reporting cycles.

Length: 7

Format: Alphanumeric

Use Types:

x State Reports
x Local Accountability
x Permanent Records
x Federal Reports

Program Requiring This Data Element:

Annual Financial Report (AFR)

Batch Record Layout(s) and Position(s):

Table I, 11
Table II (Sec A), 11
Table II (Sec B), 11
Table III, 11
Table IV, 11

Revision Date: 07/31/2009 Implementation Date 07/01/1993

ELEMENT NAME: Local Educational Agency (LEA) Code

Definition:

LEA Code of the district or agency submitting data:
(**Lab & Charters submit AFR data by Site Code.)

Parish/City School Districts:

001 Acadia Parish
2 Allen Parish
3 Ascension Parish
4 Assumption Parish
5 Avoyelles Parish
020 Evangeline Parish
021 Franklin Parish
022 Grant Parish
023 Iberia Parish
024 Iberville Parish
025 Jackson Parish
026 Jefferson Parish
027 Jefferson Davis Parish
028 Lafayette Parish
029 Lafourche Parish
030 LaSalle Parish
031 Lincoln Parish
032 Livingston Parish
033 Madison Parish
046 St. Helena Parish
047 St. James Parish
048 St. John the Bapt. Parish
049 St. Landry Parish
050 St. Martin Parish
051 St. Mary Parish
052 St. Tammany Parish
053 Tangipahoa Parish
054 Tensas Parish
055 Terrebonne Parish
056 Union Parish
057 Vermillion Parish
058 Vernon Parish
059 Washington Parish

006 Beauregard Parish
007 Bienville Parish
008 Bossier Parish
009 Caddo Parish
010 Calcasieu Parish
011 Caldwell Parish
012 Cameron Parish
013 Catahoula Parish
014 Claiborne Parish
015 Concordia Parish
016 DeSoto Parish
017 East Baton Rouge Parish
018 East Carroll Parish
019 East Feliciana Parish
034 Morehouse Parish
035 Natchitoches Parish
036 Orleans Parish
037 Ouachita Parish
038 Plaquemines Parish
039 Pointe Coupee Parish
040 Rapides Parish
041 Red River Parish
042 Richland Parish
043 Sabine Parish
044 St. Bernard Parish
045 St. Charles Parish
060 Webster Parish
061 West Baton Rouge Parish
062 West Carroll Parish
063 West Feliciana Parish
064 Winn Parish
065 City of Monroe School District
066 City of Bogalusa School District
067 Zachary Community School District
068 City of Baker School District
069 Central Community School District

Length: 3

Format: Alphanumeric

Use Types:

x State Reports
x Local Accountability
x Permanent Records
x Federal Reports

Program Requiring This Data Element:

Annual Financial Report (AFR)
Batch Record Layout(s) and Position(s):

Table I, 8
Table II (Sec A), 8
Table II (Sec B), 8
Table III, 8
Table IV, 8

Revision Date: 07/31/2009 Implementation Date 07/01/1993

ELEMENT NAME: Local Educational Agency (LEA) Code (continued)

Definition:

LEA Code of the district or agency submitting data: (**Lab & Charters submit AFR data by Site Code.)

Length: 3

Format: Alphanumeric

Use Types:

x State Reports

Program Requiring This Data Element:

Annual Financial Report (AFR)
Batch Record Layout(s) and Position(s):

x Local Accountability
x Permanent Records
x Federal Reports

Table I, 8
Table II (Sec A), 8
Table II (Sec B), 8
Table III, 8
Table IV, 8

Implementation Date 07/01/1993

ELEMENT NAME: Non-Debt Service Amount

Definition:

School district sales/use tax revenues dedicated to operating expenses. (Round to whole dollars.)

Length: 9

Format: Numeric

Use Types:

x State Reports
x Local Accountability
x Permanent Records
x Federal Reports

Program Requiring This Data Element:

Annual Financial Report (AFR)

Batch Record Layout(s) and Position(s):

Table II (Sec B), 24

Revision Date: 10/27/1993

Implementation Date 07/01/1993

ELEMENT NAME: Number of Districts

Definition:

Number of school taxing districts within the school board's jurisdiction that have one or more district/ward millages levied: i.e. millages other than parishwide rates.
Note: Entry requires associated reporting of "District/Ward Revenue From Tax," Table II (Sec A), and "District/Ward Rate Levied (Low/High)," Table II (Sec A).

Length: 3

Format: Numeric

Use Types:

x State Reports
x Local Accountability
x Permanent Records
x Federal Reports

Program Requiring This Data Element:

Annual Financial Report (AFR)

Batch Record Layout(s) and Position(s):

Table II (Sec A), 44

Revision Date: 07/20/1999 Implementation Date 07/01/1993

ELEMENT NAME: Additions

Definition:

All funds from state or local revenue sources that may be legally expended for only specific educational purposes. (Round to whole dollars.)

Length: 9

Format: Numeric

Use Types:

x State Reports
x Local Accountability
x Permanent Records
x Federal Reports

Program Requiring This Data Element:

Annual Financial Report (AFR)

Batch Record Layout(s) and Position(s):

Table I, 49

Implementation Date 07/01/1993

ELEMENT NAME: Parishwide Rate Levied

Definition:

School tax millage levied by the school board on a jurisdiction-wide basis. The five-character numeric field has an implied decimal (999v99); therefore, a rate of two-and-one-half mills (i.e., 2.5 mills) would be entered as 00250.

Web AFR On-line System Users (Only): Key this rate with a decimal: for example, 2.50.

Length: 5

Format: Numeric

Use Types:

x State Reports
x Local Accountability
x Permanent Records
x Federal Reports

Program Requiring This Data Element:

Annual Financial Report (AFR)

Batch Record Layout(s) and Position(s):

Table II (Sec A), 19

Implementation Date 07/01/1993

ELEMENT NAME: Parishwide Revenue From Tax

Definition:

Revenue collected from a category of school taxes (for example: all constitutional taxes) levied by the school board on a jurisdiction-wide basis.

(Round to whole dollars.)

Length: 9

Format: Numeric

Use Types:

x State Reports
x Local Accountability
x Permanent Records
x Federal Reports

Program Requiring This Data Element:

Annual Financial Report (AFR)

Batch Record Layout(s) and Position(s):

Table II (Sec A), 24

Revision Date: 07/10/2000 Implementation Date 07/01/1993

ELEMENT NAME: School Year (Fiscal Year)

Definition:

Beginning year of the fiscal year covering the school session being reported.

(Use format YYYY: for example, enter "1993" to report data for the 1993-1994 fiscal year or school session.)

Length: 4

Format: Numeric

Use Types:

x State Reports
x Local Accountability
x Permanent Records
x Federal Reports

Program Requiring This Data Element:

Annual Financial Report (AFR)

Batch Record Layout(s) and Position(s):

Table I, 4
Table II (Sec A), 4
Table II (Sec B), 4
Table III, 4
Table IV, 4

Implementation Date 07/01/1993

ELEMENT NAME: Sign Field

Definition:

Used to indicate whether the associated numeric field (i.e., the preceding field) is to be treated as a positive or as a negative number in mathematical computations.

Length: 1

Format: Alphanumeric

Use Types:

x State Reports
x Local Accountability
x Permanent Records
x Federal Reports

Program Requiring This Data Element:

Annual Financial Report (AFR)
Batch Record Layout(s) and Position(s):

Table I; Positions: 28, 38, 48, 58, 68, 78, 88
Table II (Sec A); Positions: 33, 56, 66
Table II (Sec B); Positions: 33, 43, 53
Table III; Positions: 28, 38, 48, 58
Table IV; Positions: 28, 38, 48, 58

Implementation Date 07/01/1993

ELEMENT NAME: Site Code

Definition:

Code assigned by LDE within the Sponsor/Site (SPS) Database to each school or site within a district or agency. The first three positions of the site code will consist of the district or agency's LEA code.

Applicability:

a. The LSU or Southern University lab schools and ALL public charter schools (i.e., Types 1, 2, 3, 4, and 5) must enter the applicable site codes within each record of their AFR reports. Note: Do not enter central office site codes (i.e., _ _ _ 700) or special education administrative center site codes (i.e., _ _ _ 000) since any revenues, expenditures, etc., associated with these sites should be distributed among the agency's schools following the guidance from LDE/Division of Education Finance.

b. City/parish school districts that have one or more charter schools (Types 1, 3, and/or 4) must enter their LEA Code, followed by "XXX", within each AFR record. For example, the East Baton Rouge Parish School Board would contain 017XXX in the site code field of each AFR record.

c. The site code field of each AFR record should be left blank for RSD-LDE; and for those city/parish school districts that DO NOT have Types 1, 3, and/or 4 charter schools.

Note: See AFR Contacts/Coordinators list in Section 5 to identify individual schools that should be

reporting site-level AFR data within the current reporting cycle.

Length: 6

Format: Alphanumeric

Use Types:

x State Reports
x Local Accountability
x Permanent Records
x Federal Reports

Program Requiring This Data Element:

Annual Financial Report (AFR)

Batch Record Layout(s) and Position(s):

Table I; Positions: 92-97
Table II (Sec A); Positions: 92-97
Table II (Sec B); Positions: 92-97
Table III; Positions: 92-97
Table IV; Positions: 92-97

Revision Date: 07/20/1999 Implementation Date 07/01/1993

ELEMENT NAME: Special Fund Federal

Definition:

Consolidation of all revenue funds established for federally funded programs other than those acquired under the Every Student Succeeds Act (ESSA).

(Round to whole dollars.)

Length: 9

Format: Numeric

Use Types:

x State Reports
x Local Accountability
x Permanent Records
x Federal Reports

Program Requiring This Data Element:

Annual Financial Report (AFR)

Batch Record Layout(s) and Position(s):

Table I, 29

Implementation Date 07/01/1993

ELEMENT NAME: System Indicator

Definition:

The unique code identifying the automated data reporting system to which the data belongs. The entry must always be "AFR" for Annual Financial Report records.

Length: 3

Format: Alphanumeric

Program Requiring This Data Element:

Annual Financial Report (AFR)

Use Types:	Batch Record Layout(s) and Position(s):

x State Reports
x Local Accountability
x Permanent Records
x Federal Reports

Table I, 1
Table II (Sec A), 1
Table II (Sec B), 1
Table III, 1
Table IV, 1

Revision Date: 07/01/1996 Implementation Date 07/01/1993

ELEMENT NAME: Total Ad Valorem Tax

Definition:

Total revenue from a category of school taxes levied jurisdiction-wide (for example, all debt service taxes), plus total revenue from the same category of district/ward school taxes.

Note: The amounts reported for the four categories of taxes in Table I, Section 1.a, Ad Valorem Taxes - Gross (i.e., Keypunch Codes 0000300 through 0000400) should equal the tax revenues reported in Table II, Section A, Ad Valorem Taxes (Keypunch Codes 0062220 through 0062650).

(Round to whole dollars.)

Length: 9

Format: Numeric

Use Types:

x State Reports
x Local Accountability
x Permanent Records
x Federal Reports

Program Requiring This Data Element:

Annual Financial Report (AFR)

Batch Record Layout(s) and Position(s):

Table II (Sec A), 57

Implementation Date 07/01/1993

ELEMENT NAME: Total Funds

Definition:

The total (by each line item) of the general, special, Federal ESSA, special fund Federal, debt service, and capital projects fund entries reported for that line item.

(Round to whole dollars.)

Length: 9

Format: Numeric

Program Requiring This Data Element:

Annual Financial Report (AFR)

Use Types:

x State Reports
x Local Accountability
x Permanent Records
x Federal Reports

Batch Record Layout(s) and Position(s):

Table I, 79

Revision Date: 07/01/1996 Implementation Date 07/01/1993

ELEMENT NAME: Total Sales and Use Taxes

Definition:

Total school district revenues from sales and use taxes. This total should agree with the sum of debt service and non- debt service revenues for the same report line item.

Note: The amounts reported for Table I, Section 1.b, Sales and Use Taxes - Gross (Keypunch Code 0000500) should be the same as the tax revenues reported in Table II, Section B, Sales and Use Taxes (Keypunch Codes 0063300 thru
0063320).

(Round to whole dollars.)

Length: 9

Format: Numeric

Program Requiring This Data Element:

Annual Financial Report (AFR)

Use Types:

x State Reports
x Local Accountability
x Permanent Records
x Federal Reports

Batch Record Layout(s) and Position(s):

Table II (Sec B), 44

RESPONSIBILITIES

The following sections address specific areas of responsibility affecting the accurate collection, reporting, and interpretation of *Annual Financial Report (AFR) System* data.

ORGANIZATIONAL RESPONSIBILITIES:

Each public school district is required to maintain a means of tracking and reporting its financial activities and status that meet the requirements of the Louisiana Revised Statutes, applicable State and Federal regulations, and the policies of the Board of Elementary and Secondary Education (BESE). The public school district is responsible for accurately reporting these fiscal data to the Louisiana Department of Education (LDE), on a timely basis, in accordance with the requirements, methods, and schedules prescribed by this guide.

LDE/Office of State Education Finance & Policy-

The Office of State Education Finance & Policy will provide other elements of the Louisiana Department of Education and the Public School Districts with policy guidance and interpretation of the Louisiana Revised Statutes, applicable State and Federal regulations, and BESE policies as they pertain to the required reporting of public school district fiscal data within the *Annual Financial Report (AFR) System*.

LDE/Division of Planning, Analysis and Information Resources-

Data Management Section. The Data Management Section will coordinate the definition, collection and processing of data with the public school districts, ITS, and other elements of the Department that require use of the data collected. Data Management will provide technical guidance to Public School Districts on the inclusion of fiscal data within various record formats of the automated system and in the interpretation/resolution of transactions rejected as invalid by the system edits. In addition, the Data Management Section will review policy guidance issued by the Office of State Education Finance & Policy regarding financial data reporting to determine whether change or enhancement of the automated system will be required to reflect the effect of new policy or legislation.

Information Technology Services (ITS). ITS is responsible for the creation and maintenance of databases for the storage and effective utilization of the data submitted by the Public School Districts. Data submitted by the public school districts will be processed on a timely basis. An edited, print-ready report from each submission of annual financial system data will be returned to the school district via Internet and Data Transfer Management (DTM) System; where applicable, a list of transaction errors will be returned for report correction and resubmission. ITS will provide school districts with copies of terminal emulation and/or encryption software necessary for the Internet file transfer of data required by the State.

SCHOOL DISTRICT AFR CONTACTS/COORDINATORS:

Districts are requested to notify LDE/Data Management if the AFR contact needs to be changed or updated. The correction form can be found on the INSIGHT Coordinator's Portal. {LDE/Data Management Contact: Systemsupport@la.gov.

AFR FILEBUILDER: INSTALLATION AND OPERATION**

A separate submission of financial information to the Web-AFR system via the *Louisiana Educational Accountability Data System (LEADS) Portal* (https://leads.doe.louisiana.gove/ptl/) is required for each district or BESE-approved charter school (i.e., types 1, 2, 3, 4, and 5) that operated during the just-completed school year, as well as for the LSU and Southern Lab schools and state agencies (OJJ, NOCCA, Thrive). Each reporting agency or school may either create/update their AFR data through on-line entry directly to the AFR system; or upload the AFR data as a text file using the record formats described in Section 3 of this guide. This appendix is intended for any school district, school agency, or charter/lab school that does not have adequate file extract/preparation software; and who may wish to use LDE-furnished tools for creating/converting their AFR data. Content includes descriptions of available tools, the location(s) from which the tools may be obtained; and the steps by which these tools may be downloaded and operated. Note: In order to make use of these tools, the school/agency must have Excel and Microsoft Access software compatible with Version 2003.

Required Tools: A pre-formatted Excel AFR spreadsheet and one of the LDE-developed Access modules in the AFR_Filebuilder (*Ver 2018-2019*) series. These tools, together with applicable operating instructions, may be downloaded from the AFR User's Guide Webpage: https://leads13.doe.louisiana.gov/lug/AFR/AFR.htm.

Two versions of the conversion tool are available from the Webpage. The version named *AFR_Filebuilder_LEA (Ver 2018-2019).mdb*, which handles LEA-level AFR data, is intended for use by RSD-LDE; but, is also available to any of the city/parish school districts who may lack the ability to create an AFR text file. Unless directed otherwise, the remaining non-district LEAs would use *AFR_Filebuilder_SITE (Ver 2018-2019).mdb*, which incorporates use of the site code within the text file. *A copy of the operating instructions starts at Page C-3.*

AFR Filebuild Tools (Version 2018-2019)

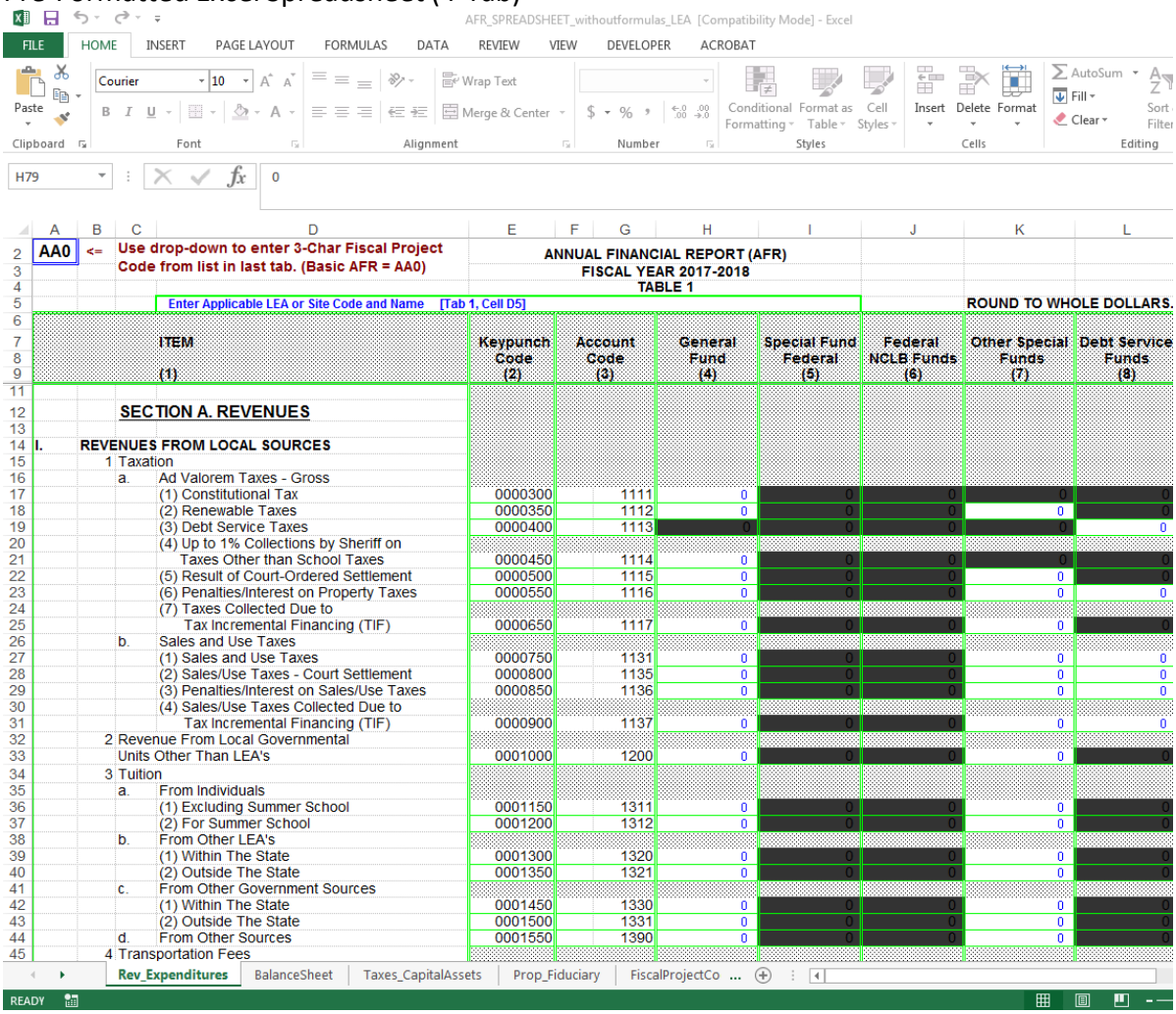
The two zipped "Version 2018-2019" files below each contain a self-extracting file (.EXE) consisting of an Access module that will convert content of the formatted Excel spreadsheet (see Forms: FY 2018-2019 AFR Form - with formulas, above) into the standard AFR630 fixed-width text file format. Both modules require entry of applicable fiscal project codes (e.g., AA0 or other valid code) for insertion into positions 89-91 of each output record. Completed AFR text files must be uploaded directly to the Web-AFR System via the LEADS Portal (see AFR user's guide for more information). Use of these file creation tools will require 10 MB of hard drive (specifically C-Drive) on a PC having both Microsoft Excel and Access (Version 2003 or greater compatible). Note: Open the appropriate zipped file, then execute (by double-clicking icon) the self-extracting file, which will create the folder "C:\AFR_FILEBUILD" on the target PC and insert the Filebuilder module within that folder. Direct questions to system.support@la.gov.

Requires Microsoft Access and Excel (both Version 2003 compatible) on user's PC

IMPORTANT: Please review Operating Instructions Step 1 **BEFORE** downloading the zipped files .

OPERATING INSTRUCTIONS PDF
AFR_Filebuilder_LEA ZIP
AFR_Filebuilder_Site ZIP

Pre-Formatted Excel Spreadsheet (4-Tab)



AA0 <= Use drop-down to enter 3-Char Fiscal Project Code from list in last tab. (Basic AFR = AA0)

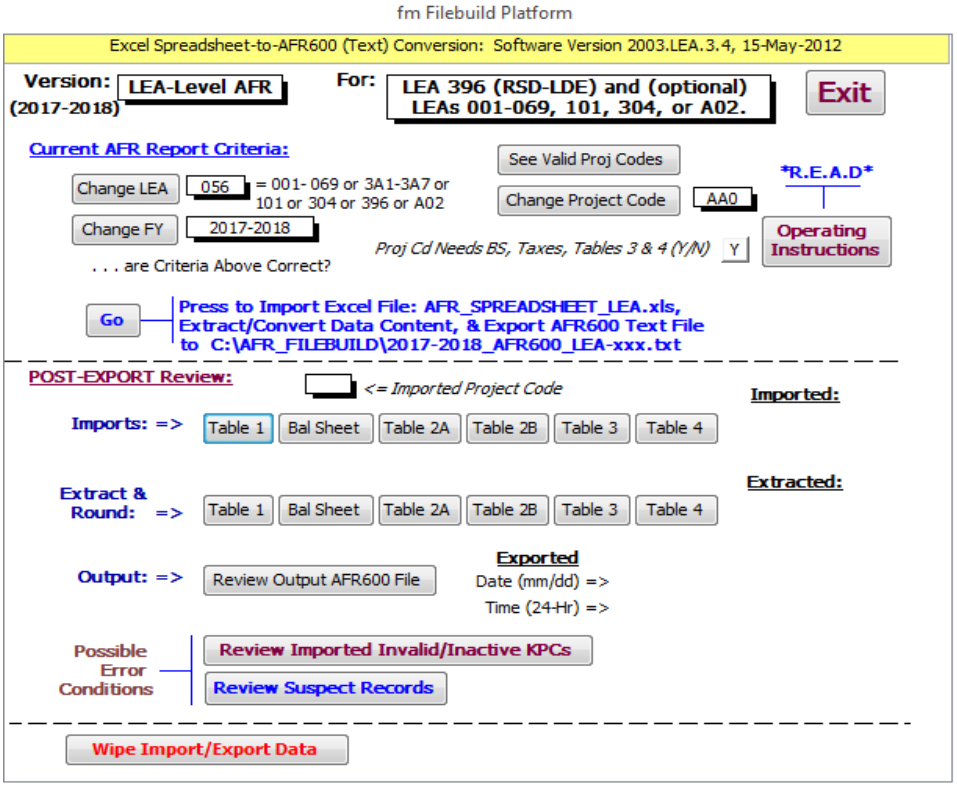
ANNUAL FINANCIAL REPORT (AFR)
FISCAL YEAR 2017-2018
TABLE 1

Enter Applicable LEA or Site Code and Name [Tab 1, Cell D5]

ROUND TO WHOLE DOLLARS.

ITEM (1)	Keypunch Code (2)	Account Code (3)	General Fund (4)	Special Fund Federal (5)	Federal NCLB Funds (6)	Other Special Funds (7)	Debt Service Funds (8)
SECTION A. REVENUES							
I. REVENUES FROM LOCAL SOURCES							
1 Taxation							
a. Ad Valorem Taxes - Gross							
(1) Constitutional Tax	0000300	1111	0	0	0	0	0
(2) Renewable Taxes	0000350	1112	0	0	0	0	0
(3) Debt Service Taxes	0000400	1113	0	0	0	0	0
(4) Up to 1% Collections by Sheriff on Taxes Other than School Taxes	0000450	1114	0	0	0	0	0
(5) Result of Court-Ordered Settlement	0000500	1115	0	0	0	0	0
(6) Penalties/Interest on Property Taxes	0000550	1116	0	0	0	0	0
(7) Taxes Collected Due to Tax Incremental Financing (TIF)	0000650	1117	0	0	0	0	0
b. Sales and Use Taxes							
(1) Sales and Use Taxes	0000750	1131	0	0	0	0	0
(2) Sales/Use Taxes - Court Settlement	0000800	1135	0	0	0	0	0
(3) Penalties/Interest on Sales/Use Taxes	0000850	1136	0	0	0	0	0
(4) Sales/Use Taxes Collected Due to Tax Incremental Financing (TIF)	0000900	1137	0	0	0	0	0
2 Revenue From Local Governmental Units Other Than LEA's	0001000	1200	0	0	0	0	0
3 Tuition							
a. From Individuals							
(1) Excluding Summer School	0001150	1311	0	0	0	0	0
(2) For Summer School	0001200	1312	0	0	0	0	0
b. From Other LEA's							
(1) Within The State	0001300	1320	0	0	0	0	0
(2) Outside The State	0001350	1321	0	0	0	0	0
c. From Other Government Sources							
(1) Within The State	0001450	1330	0	0	0	0	0
(2) Outside The State	0001500	1331	0	0	0	0	0
d. From Other Sources	0001550	1390	0	0	0	0	0
4 Transportation Fees							

AFR_Filebuilder Access Module: Control Form



OPERATING INSTRUCTIONS: AFR FILEBUILDER

[Converting AFR Standard Excel Spreadsheet to AFR630 Batch Upload Text File Format]

1. General: Prior to 2007-2008, reports of fiscal data by "non-district" LEAs such as university lab and charter schools consisted of pre-formatted Excel spreadsheets completed by the LEA staff and e-mailed to LDE (Division of Education Finance). The pre-formatted Excel spreadsheets can still be used by "non-district" LEAs for entering their fiscal data. However, starting with FY 2007-2008, the fiscal data submitted to LDE by university lab schools, charter schools (Types 1 thru 5), and RSD-LDE must be formatted as *fixed-width text files* as described by the AFR record layouts in *Section 3, AFR User's Guide*; and (effective 2008-2009) must be uploaded directly to Web AFR via the LEADS Portal (https://leads3.doe.louisiana.gov/ptl/).
Conversion of the Excel spreadsheet content into AFR text file format may be accomplished using one of the zipped Access "AFR Filebuilder" modules downloadable from this Webpage :

a. Each zipped file contains: the pre-formatted Excel spreadsheets (*AFR Form - with formulas.xls*); one of the Access modules (*AFR_Filebuilder_SITE (Ver 2018-2019).mdb* or *AFR_Filebuilder_LEA (Ver 2018-2019).mdb*); and a self-extracting version of that same Access module, i.e., with an "EXE" file extension.

b. Access module "*AFR_Filebuilder_**SITE** (Ver 2018-2019).mdb*" is designed for use by the university lab schools (LSU & Southern Lab) and the individual charter schools (Types 1, 2, 3, 4, and 5) to create a site-level AFR text file. The applicable site code will be inserted into Positions 92-97 of each output record.

c. Access module "*AFR_Filebuilder_**LEA** (Ver 2018-2019).mdb*" is designed for use by RSD-LDE and any other "non-district" LEA for which LDE (Office of State Education Finance & Policy) requires fiscal data be summarized/submitted as an LEA-level AFR text file. The 3-char LEA Code and "XXX" will be inserted into Positions 92-97 of each output record. Note: If desired, this version of Access module and related spreadsheets may also be used by a city/parish school district (LEAs 001-069) to create an AFR600 text file that can be uploaded directly to the LDE AFR data collection system via the LEADS Portal. This option may be used as an alternative to the on-line update mode of file submission.

2. Procedures: **** * * PLEASE REVIEW STEP 1 INSTRUCTIONS BEFORE ATTEMPTING DOWNLOAD * * ****

While there may be several different ways or shortcuts by which actions described below can be performed and still obtain the desired results, the user is requested to print and follow the given steps (at least the first time) to ensure none of the required conditions or helpful features are overlooked.

a. **STEP 1**. Determine whether the AFR data your agency or school will report must be summarized at Site-level or at LEA- level, then Open the applicable *AFR_Filebuilder_xxxx (Ver 2017).ZIP* file on this Website ("xxxx" = " SITE " or "LEA"). Select the self-extracting version (i.e., AFR_Filebuilder_xxxx (Ver 2018-2019).EXE) of the module, then extract by double-click or using the *Extract* button. A PKSFX window will open that shows (upper left corner) ***Extract To: C:\AFR_FILEBUILD.*** Select this option by pressing *Extract* (lower left corner).

(1) If directory (folder) "C:\AFR_FILEBUILD" has NOT been previously created on your PC, you will receive the question "*Create 'C:\AFR_FILEBUILD' directory?*" Answer "*Yes*". The auto-extract process will then create the folder and place the Access module (AFR_Filebuilder_xxxx (Ver 2018-2019).mdb) into that folder.

(2) If your PC DOES have directory (folder) "C:\AFR_FILEBUILD", the "*create directory?*" question will not appear and the Access module will be extracted/placed into the folder on your PC - - - EXCEPT, if an Access Filebuilder module with the identical filename already exists at that location, you will asked whether you wish to overwrite the existing module - - - answer "*Yes*" to get a fresh copy of the Filebuilder. Note: *Delete any copies of AFR_Filebuilder_xxxx.mdb retained from previous year (i.e., one which does not have "Ver 2018-2019" in name) since the prior versions will not correctly insert site codes or LEAXXX in output records.*

(3) Before closing the Zip window, select the pre-formatted Excel spreadsheets (i.e., *AFR Form - with formulas.xls*) and transfer that file to the C:\AFR_FILEBUILD folder. By using the EXTRACT button and BROWSE feature to find the C:\AFR_FILEBUILD folder, you will retain the Excel file's assigned filename. If you move the Excel file to the destination folder by OPENING (viewing) the Excel file, then selecting the "*File/Save As*" option, the original filename may or may not be retained (depending on your zip software). Note: This same Excel file format is used with both AFR Filebuilders, i.e., Site and LEA-level. The user's data reporting requirement (Site vs. LEA) determines which Filebuilder applies. A copy of the Excel file is also separately available at this Webpage under: **Forms: FY 2018-2019 AFR Form - with formulas.xls**.

b. **STEP 2**. Prepare the Excel spreadsheets by entry of the *agency* or *school name* in the first tab; then save (or rename) under whatever filename you find most descriptive. DO NOT add columns/rows to the individual spreadsheets; and DO NOT overlay any heading rows with "paste" function - - - either action could possibly destroy preloaded import headings & ranges that are critical to the conversion process. The spreadsheets contain formulas that calculate row totals for each Keypunch Code; and calculate all value fields for rows that are subtotals or grand totals, including Keypunch Codes 0051190 and 0051196. Complete entry of your AFR data into the Excel spreadsheets and save the file. *Note*: The Excel file in which you enter the fiscal data does not have to remain within the C:\AFR_FILEBUILD folder - - - however, see Step 3.

c. **STEP 3**. Open the completed AFR Excel file (wherever located and however named). Use "File/Save As" to save a copy of the completed file under filename "*AFR_SPREADSHEET_SITE.xls*" or "*AFR_SPREADSHEET_LEA.xls*", depending on the level of fiscal data being reported. This renamed copy MUST be placed within the "C:\AFR_FILEBUILD" folder. Close any open spreadsheets, then exit Excel. *Note*: Unless the filename is properly assigned and spelled correctly**,** and the file placed in the correct folder, the Filebuilder module **WILL NOT** be able to "find" the AFR Excel file and import the spreadsheet content.

d. **STEP 4**. Open the Access Filebuilder module (*AFR_Filebuilder_xxxx (Ver 2017).mdb*), which will automatically take you to the *Filebuild Platform* (Access Form). Enter the LEA or site code, as applicable, and the FY (beginning year) of the AFR data being reported. Press the *GO* button to import/convert/export the *AFR_SPREADSHEET_ (SITE* or *LEA).xls* data into the proper AFR600 fixed-width text file format. If decimal values (other than tax rates) are encountered, they will be rounded to nearest full dollar. Depending on the version of Filebuilder used, the exported text file will be named "*2018-2019_AFR600_LEA-xxx.txt*" or "*2018-2019_AFR600_SITE-xxxxxx.txt*"; and will be exported to the "C:\AFR_FILEBUILD" folder. You should get a *Process Complete* message stating: "*Review Data; Get AFR600.txt from C:\AFR_FILEBUILD.*" Go to Step 5 before you exit the Access module *Filebuild Platform* form.

Operational Problems or Errors: *If you receive an error message or the Filebuilder macro halts for any reason, go to the*

Troubleshooting section at the bottom of these instructions.

e. **STEP 5**. Before using the AFR600 text file created by Step 4, make sure there are no obvious problems with your data. The *Filebuild Platform* (Post-Export Review Section) provides several tools to identify suspect data or basic error conditions.

(1) First, check "***Review Imported Invalid/Inactive KPCs***" count. The review button lists any invalid keypunch codes or valid (but inactive) keypunch codes contained within the Excel spreadsheets from which the fiscal data was imported/extracted. Records containing invalid/inactive keypunch codes ARE NOT exported into the AFR600 text file. However, if the review shows content other than zeroes associated with these records, it is possible that these values (revenues, expenditures, etc.) could have been left out of other, valid records.

(2) Second, check "***Review Suspect Records***" count. The review button lists exported records whose content present "fatal errors" such as missing data; or a row with values that do not sum to the reported "Total" field. (Missing data often results from moving a previously entered value to another field or row of the Excel spreadsheet, but failing to restore the original field to zero.)

(3) Other reviews available within the Filebuild Platform include: imported data by table; data that was extracted
(with rounding of any decimal values) from the imported data; and a review of the final exported AFR600 file.

IF there are suspect records, invalid or inactive keypunch codes having content greater than zero, or identified errors from reviewing the AFR600 file, go to STEP 7; Otherwise, continue with next action (STEP 6).

f. **STEP 6**. Using time/date information from the *Filebuild Platform* and the file's creation or modification date (visible using Windows Explorer or My Computer), confirm that the exported AFR600 file from Step 4 (i.e., *2018-2019_AFR600_LEA-xxx.txt* or *2018-2019_AFR600_SITE-xxxxxx.txt*) is the correct file version. Replace "xxx" or "xxxxxx" with the appropriate LEA Code or Site Code. If needed/desired, add any further identifiers to the filename needed for local control. *Any AFR600 files created through this process should be uploaded via the LEADS Portal* (https://leads3.doe.louisiana.gov/ptl/) *as described within Section 4 of the AFR System User's Guide.* Note: Do NOT send copies of your Excel or text files to LDE/Ed Finance or LDE/PAIR unless a copy has specifically been requested.

g. **STEP 7**. If AFR data error conditions were identified (whether from Step 5, from local review, and/or from LDE review or automated edits), corrections should be made to the original Excel spreadsheet (see Step 2) with which the process began. To prevent confusion, the *AFR_SPREADSHEET_(SITE or LEA).xls* file that was last used as the data

import vehicle should be deleted or renamed. Then, repeating Step 2 through Step 6, you should correct your fiscal data and resubmit the updated AFR600 file to Web- AFR via the LEADS Portal. Once your AFR600 file is error-free, the process is complete**.**

***Troubleshooting Problems*:**

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Problem No. 1: The Microsoft Jet database engine (i.e., Access import macro) cannot find the expected source-data spreadsheet at folder *C:\AFR_FILEBUILD*. Possible causes are:

a. CAUSE: The user's PC does not contain folder (directory) *C:\AFR_FILEBUILD*.

FIX: Create folder *C:\AFR_FILEBUILD* and move the spreadsheet to that location. Restart from Step 4.

b. CAUSE: The completed and renamed Excel spreadsheet was not placed in the proper folder.
FIX: Move the spreadsheet to folder C:\AFR_FILEBUILD of user's PC. Restart from Step 4.

c. CAUSE: The Excel spreadsheet filename was misspelled.

FIX: Correct so that filename for site-level data reads "*AFR_SPREADSHEET_SITE.xls*"; or filename for LEA-level data reads "*AFR_SPREADSHEET_LEA.xls*". Do not leave out the connecting underscores (_). Restart from Step 4.

d. CAUSE: The assigned Excel filename does not match the version of Filebuilder being used.
Reminder: Access module "*AFR_Filebuilder_**SITE** (Ver 2018-2019).mdb*" is designed to import site-level fiscal data from Excel file "*AFR_SPREADSHEET_**SITE**.xls*"; while the module "*AFR_Filebuilder_**LEA** (Ver 2018-2019).mdb*" is designed to import LEA-level data from Excel file "*AFR_SPREADSHEET_**LEA**.xls*".

FIX: If the wrong AFR spreadsheet filename was used, correct the filename. If the spreadsheet filename is correct, but the wrong Access Filebuilder module is being used; then delete the existing Filebuilder module and download the correct version from the LDE Website. Restart from Step 4.

e. CAUSE: The computer from which the user is attempting to operate the Filebuilder module cannot reach
"*C:\ AFR_FILEBUILD*" using that path or drive designation. For example: the required folder (directory) and AFR spreadsheet file are (properly) installed on C-Drive of PC #1 and the Filebuilder module located on a network server (Drive-K). However, the user attempts to

operate the Filebuilder from another computer (PC #2) on the network that has PC #1 mapped as Drive-W.

FIX: The user must either use the original computer (PC #1) on which the proper folder and spreadsheet presently reside;
or create/install the proper folder (*C:\ AFR_FILEBUILD*) and spreadsheet on C-Drive of the second computer (PC #2)
. Restart from Step 4.

Problem No. 2: Receive Microsoft Access message that: "*Field [xx] does not exist in destination table.*" Possible causes are (in suggested order of review):

a. CAUSE: The spreadsheet used for data entry and import is NOT a copy of the correct pre-formatted Excel spreadsheet (*AFR Form - with formulas.xls*) available from the LDE Website. If so, the format is probably from one that was used for FY 2007-2008, or earlier periods. Note: The spreadsheet's *Filebuild Process version number* can be identified by selecting "*File/Properties*" and looking in *Subject field; or by right-clicking the filename from Windows Explorer.*

FIX: If *Properties* (*Subject Field*) of the Excel file being used does not contain a Filebuild Process version number equal to or greater than ***Version 07-23-2009-0***, then download the correct pre-formatted Excel spreadsheet file and re-enter all
fiscal data. This means restarting process at Step 2.

b. CAUSE: The Access Filebuilder module import table formats and/or macros have been corrupted or modified.

FIX: Download "fresh" copy of Filebuilder module, overwriting the "old" copy. Be sure to get the correct version, i.e., SITE (Ver 2018-2019) vs. LEA (Ver 2018-2019). Restart process at Step 4.

c. CAUSE(s): Additional column(s) was/were inserted into the Excel spreadsheet; OR one or more pre-loaded import field names (in hidden rows, spreadsheet) were deleted or modified; OR spreadsheet's named import range(s) was/were modified to take in additional column(s). (*Note*: For any of these changes to occur, the password protection of individual spreadsheets must have been compromised.)

FIX: If user cannot return the spreadsheets to original format (delete inserted columns and/or replace deleted field names), then user must re-enter fiscal data into a new copy of pre-formatted spreadsheet (AFR Form - with formulas.xls) downloaded from the LDE Website. Restart process at Step 2.

Problem No. 3: Any other error messages or conditions that preclude the AFR data conversion and filebuild function from running to successful completion. Action: Refer

to LDE Contact only after completing any applicable troubleshooting actions described above.

LDE Contact: Systemsupport@la.gov

MFP AUDITOR NOTES

This appendix provides comments from the Audit Section, Office of State Education Finance & Policy, regarding the creation, submission, review, and correction of data within the *Annual Financial Report (AFR)*. Questions or requests for further clarification may be directed to the MFP Audit staff at staudit@la.gov.

1. Local school districts should pay special attention to the *timeliness, accuracy, and completeness* of the data they report. For example, incorrect reporting of the tax information in Table II by one district may ultimately affect the distribution of State dollars to all districts. The reported information, which will be used in the Minimum Foundation Program (MFP) funding formula, is subject to audit by the Office of State Education Finance & Policy and the Legislative auditors. Specific areas of concern are:

a. *Risk Analysis*. The AFR data submission schedule requires each district to provide an **initial AFR submission by September 30th** (next workday, if September 30 is on a weekend), with completion of final corrections by the end of October. Districts are reminded that the AFR status as of *October 31st* each year is now an element in the annual Financial Risk Analysis conducted at the direction of the Board of Elementary and Secondary Education (BESE). In the Financial Risk Analysis, a clean, complete submission by *October 31st* (no outstanding AFR edit errors or unresolved issues with MFP audit staff) is considered a timely submission.

b. *Indirect Cost Rate*. The calculation of each district's indirect cost rate is completed using financial data supplied and reported by the district's AFR. Several districts have not been reporting *Health Benefits for Retirees* as a separate line item in each section of the AFR as required. Instead these benefits have been grouped in the health benefits for active employees, or have been reported in total under General Administration. When reported incorrectly, these health benefits, along with sick leave severance pay, will adversely affect the calculated indirect cost rate for the district. It is vital to the district to correctly report each item required in the AFR within the correct category.

c. *Incorrect Data Reporting*. As a reminder, the MFP resolution requires that at least seventy percent (70%) of all general fund expenditures be for instruction. This requirement uses data reported in the AFR, as do the calculations for *ESSA Maintenance of Effort* and for *IDEA Excess Costs* requirements. Incorrect reporting of data in the AFR can negatively affect these calculations.

2. *Reporting Federal "E-Rate" Monies*. The Schools and Librarians Universal Service Program (re: Telecom Act of 1996) provides Federal reimbursements and discounts to school districts on telecommunications services, Internet access, and internal connections. These funds are commonly referred to as "E-Rate" monies. Discounts received on expenditures made in the same fiscal year should not be reported as revenue; instead the expenditures should be reported net of the discount. If reimbursements should be received instead, these should be reported as local revenues under Keypunch Code 0002236, *E-Rate Reimbursements,* in the general fund and/or other special fund columns.

3. *Revenue Blockout*: The figures on Pages D-7 and D-8 identify the fund columns in which *revenues* ***should not*** *be entered* for specific Table I, Revenue, and Keypunch Codes. These restrictions are also contained within the "hardcopy" *Annual Financial Report,* which is mailed (or e-mailed) each year directly to school district/school business managers.

4. *School Lunch Funds.* The minimum amount to be reported under Keypunch Code 0004450.

5. *Reporting Sales and Use Taxes*. When reporting sales tax rates and revenues, pay special attention to include the rate in effect for the entire fiscal year. If a sales tax goes into effect during the fiscal year, prorate the tax rate to report an annual rate applicable for the total revenue generated. For example, if a new 1% sales tax rate goes into effect on October 1 of a given year, then the rate in effect for that tax for the entire year would be 0.75% (1% x 3/4 of the year). All revenues collected from that tax during October 1 through June 30 should be reported to correspond with the rate levied.

6. Financial Data Reviews. Periodic downloads of the mainframe AFR database are made to the MFP Audit Section for further analysis and the identification to school districts of specific items for review, correction, and/or clarification. Supporting reports include:

<u>Error Reports</u>:

Edit #1 *Revenue Amounts Violating Blockouts*. This report identifies revenue amounts reported in a fund or funds blocked out on the AFR for that source of revenue. *Any errors appearing on this report must be corrected*.

Edit #2 *Calculated vs. Reported Excess/Deficiency*. 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 Keypunch Code 0051190. *Any errors appearing on this report (beyond that attributable to rounding error) must be corrected*.

Edit #3 *Calculated vs. Reported End of Year (EOY) Fund Balances*. This report notes any differences that occur when the calculations of EOY Fund Balances from detail data within the submitted report (e.g., revenues, expenditures, etc.) are compared with the EOY

fund balances reported in Keypunch Code 0051196. *Any errors appearing on this report (beyond that attributable to rounding error) must be corrected*.

Edit #4 *Check Internal Mathematics of Reported Fund Balances*. This report notes any differences that occur when EOY Fund Balances are calculated solely from submitted Fund Balance records (i.e., Keypunch Codes 0051190-0051195) and then compared with the EOY Fund Balances reported in Keypunch Code 0051196. *Any errors appearing on this report (beyond that attributable to rounding error) must be corrected*.

Caution: *When making corrections in the Revenue Section of the AFR, be sure to make any corresponding changes that may be needed in the Expenditures Section - - - especially changes involving fund columns.*

AFR Data Reviews:

Review #1 *Zero balances*. 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*.

Review #2 *Negative balances*. The report identifies keypunch codes and specific funds that have negative amounts reported. *Any errors must be corrected*.

Review #3 *"Required Data" list*. This report lists keypunch codes that generally would include reported expenditures. Not all districts are expected to report expenditures in every category listed; however, the entire report should be examined for zero balances that may have been reported in error. *Make appropriate corrections*.

Review #4 *Salaries vs. related benefits*. This report groups reported salaries and related benefits. Where salaries have been reported, one or more of the related benefits should reflect expenditures. The reverse is also true: i.e., reported benefits should have related salaries greater than zero. *Make appropriate corrections*.

Other Comparisons and Reviews:

Comparison of *Ad Valorem 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.*

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.*

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*.

Comparison of the *Ending Fund Balance* entries with the Balance Sheet "*Total Fund Equity*" for all funds and totals. *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*.

Comparison of the Balance Sheet "*Total Assets*" with the "*Total Liabilities Plus Fund Equity"* by fund category and grand total. *The compared totals should agree (within a reasonable range due to rounding error); otherwise, the data must be corrected.*

Comparison of the Long Term Debt/Fixed Asset Group *Ending Balance* in **last year's** AFR report with the account's *Beginning Balance* submitted in the **current** AFR report. *If these amounts do not agree, make appropriate corrections*.

Comparison of Prior Year vs Current Year Data:

Comp. #1 *Percent/Amount of change*. 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 20%.
b. No differences under 10,000.
c. All differences over $500,000.

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 fund totals for the same keypunch codes. This report should be used to determine whether amounts reported are correct. *Any errors should be corrected*.

Comp. #2 "Suspect" data. This report lists all keypunch codes in which amounts were reported in one year, but not in the other. *Any errors should be corrected*.

Verification of Payments: This report compares amounts recorded as disbursed to each local school district by the Department to the amounts the district reports as revenue. If differences exist in a district's data, a report detailing the differences is sent for *district review and correction of any errors.*

MFP payments (Keypunch Codes 0004300 + 0004450). The amount reported on the AFR should equal the amount shown as disbursed by the Department.

Keypunch Code 0004450 should always have an amount reported equal to the amount provided by the district to the food service operation.

PIP (Keypunch Code 0007601). The amount reported on the AFR should equal the amount shown as disbursed by the Department.

Nonpublic Textbook/Textbook Adm. (Keypunch Code 0007960). The amount reported on the AFR should equal the amount shown as disbursed by the Department.

2018-2019 DATA COLLECTION TIMELIME

The 2018-19 Benchmark Calendar lists the timeline and system specific due dates for data collection. Refer to the INSIGHT PORTAL https://insight.doe.louisiana.gov/coordinators/SitePages/Dashboard.aspx for the most current version.

LDE APPLICATION SYSTEMS ACCESS AND SECURITY

DATA SECURITY:

Data security standards define specific requirements for managing and controlling access to all LDE Application Systems. Security goals require all personnel using the LDE Application Systems to have a unique user access code, hereafter referred to as a **User ID**. Each User ID is associated with a security profile that monitors and controls access using automated security software.

SECURITY COORDINATOR:

Each Local Education Agencies (LEA) and Charter Managing Organizations (CMO) must identify an individual in the organization to function as the **Security Coordinator**. The Security Coordinator is responsible for granting authorized users access to the LDE Application Systems. They must be made aware of any changes in status for users (i.e. new users and users no longer needing access due to termination or job reassignment). Such updates are critical to the security of the LDE Application Systems.

Security issues that cannot be resolved by the Security Coordinator should be referred to the LDE Security Administrator by phoning the ITS Help Desk at 225-342-1821 or by submitting a request by e-mail to SecurityDOE@la.gov

USER ACCESS AND AUTHORIZATION:

Users requiring access to the LDE Application Systems must complete a Security Request Form and forward it to their Security Coordinator. Once their authorization has been verified, the appropriate User ID and security profile will be assigned which will determine what LDE Application System(s) a user has access to and specifically what functionality. These logon credentials will be communicated to users in confidence.

User IDs are not to be shared among users. Users will be held individually accountable for all system access and any violations recorded under their User ID. If revoked due to sign-on or resource access denials, the User ID may be reactivated and/or resumed only by the Security Coordinator after a review of the circumstances and a discussion with the user. User IDs may be revoked in any of the following circumstances:

- After five unsuccessful sign-on attempts.
- After five resource access denials in one terminal session.
- At the scheduled end of consulting or temporary labor engagements.
- During their investigation of an actual or suspected security violation, if revocation is requested by management.
- On management request and/or direction due to termination

User IDs and Password Standards:

User IDs assigned by the Security Coordinator consists of the letter "E" plus six characters. The first three numbers is the Sponsor Code.

In addition to a User ID, an **initial password** will be assigned. This initial password will be set to expire and to force a new password selection on the user's first sign-on to the system. Users are required to maintain the confidentiality of their passwords and to change their password when they suspect that the privacy of their password may have been compromised.

Each user will be allowed to select their own password based on established password standards. Passwords must be of the following format:

- Minimum length: 8 characters

- Must contain **at least 3 of the 4** complexity categories as follows:
- Upper case characters (A-Z)
- Lower case characters (a-z)
- Numeric digits (0-9)
- Non-alphanumeric characters (e.g. %, &, $)
- New passwords cannot be the same as any of the previous 5 passwords.

Resetting A Password Using the Password Reset System (PRS):

To change an initial password or to reset a forgotten or expired password, LDE has implemented a self-service password reset system called *PRS*. The PRS URL is https://password.doe.louisiana.gov. The PRS User Guide can be found at https://password.doe.louisiana.gov/PRSHelp.pdf

MINIMUM COMPUTER SYSTEM REQUIREMENTS:

The following are the minimum computer system requirements to access the LDE Application Systems.

- **Hardware:** A PC connected to the Internet
- **Browser:** LDE Application Systems are designed for **Internet Explorer,** Version 9.0 or lower. Alternatively, compatibility view can be enabled (see compatibility view section p. 6).
- **Screen Resolution:** The optimum screen setting is 1024 x 768. If a lower resolution, such as 800 x 600 is used (not recommended), it will be necessary to scroll in order to see an entire page. To adjust your resolution, right-click on your desktop, click *Properties*, then *Settings*. Adjust the slider to a screen resolution of 1024 x 678 or higher, and then click OK.
- **Software:** WinZip, PKZip (PKZip is okay but WinZip is preferred); Compression reduces the file size and it will take less time to transfer the file.

SCREEN DISPLAY PROBLEMS:

Problems with screen display for the LDE Application Systems may be due to Security and Privacy settings or the incompatibility of newer Internet Explorer (IE) versions.

Internet Explorer (IE) Options:

If there are problems with the LDE Application Systems screen display, it may be due to the browser's pop-up blocker or security and privacy settings. Users should check the following *Internet Explorer* (IE) options:

- Go to Tools >> Internet Options >> Security>> Custom Level. Make sure the "Allow script-initiated windows without size or position constraints" option is enabled. Also, make sure the "Display mixed content" option is enabled.
- Go to Tools >> Internet Options >>Privacy >> Pop-Up Blocker Settings. Enter leads.doe.louisiana.gov in the "Address of Web site to allow" field.

- Go to Tools>>Pop Up Blocker Settings>>choose “Turn off Pop-up Blocker.”

Internet Explorer (IE) Compatibility View:

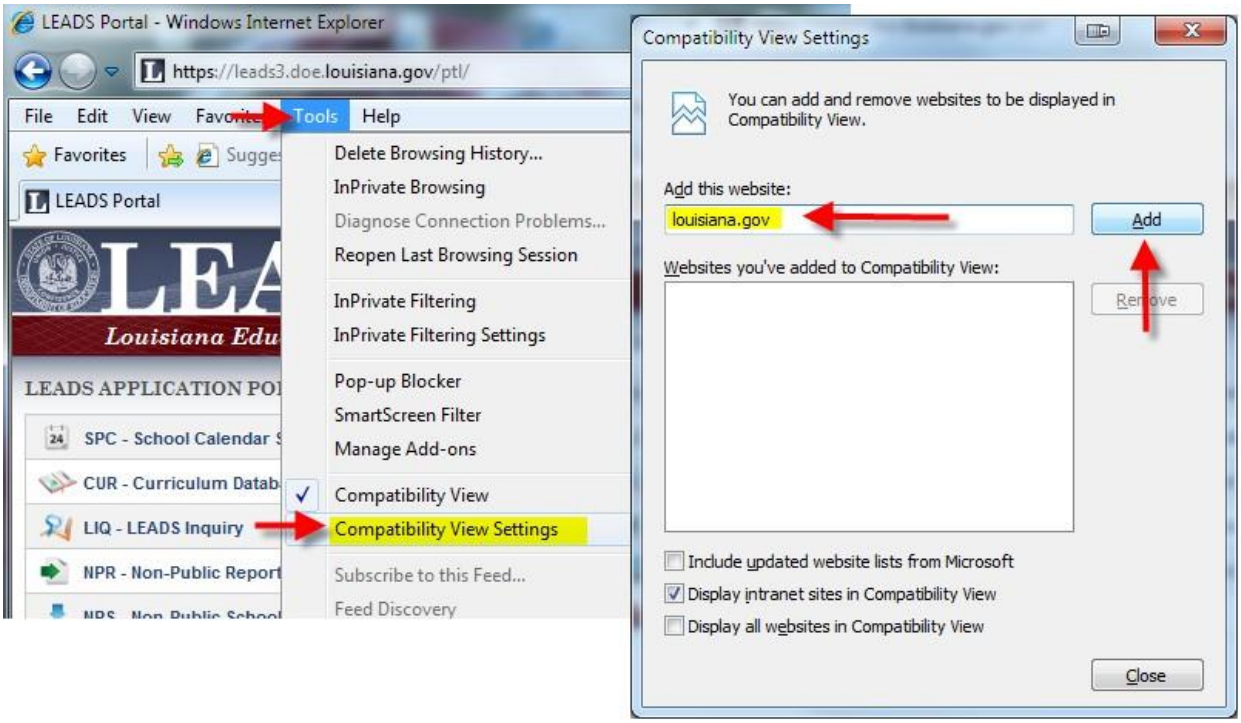
Compatibility View may be a solution for those IE users experiencing problems viewing LDE web pages. Problems rendering all or parts of a web page can occur when newer browsers try to display sites that are built with older programming components. For **IE versions 8 through 10,** users can enable compatibility view for a website by clicking the “Compatibility View” icon to the right of the address bar.

The browser should reload the page and begin displaying the page in compatibility view mode.

For **IE version 11,** Microsoft removed the Compatibility View button from the address bar but there is an alternate method to turn on compatibility for a website. (This process can also be used in IE8 thru IE10).

First, Click the “Tools” button on the menu bar, and then select the “Compatibility View Settings” option.

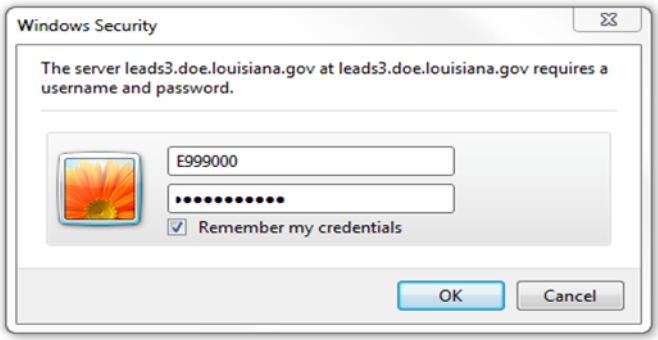
Then, in the text box under “Add this website”, enter *Louisiana.gov* and click the “Add” button.
Finally, close the Compatibility View Settings dialog box and close IE 11. Restart IE.



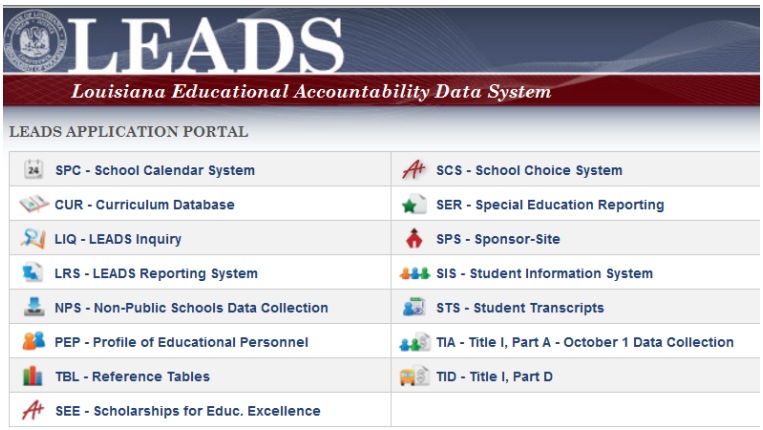
LDOE LOGIN SCREEN:

To access the LDE Application Systems, users must enter a **User ID** and **Password** on the LDOE LOGIN SCREEN.

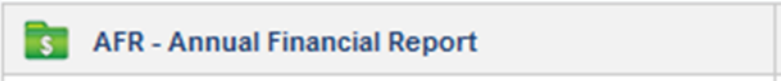
After access has been granted, users should access LDOE Application Systems directly through the LEADS Portal at https://leads3.doe.louisiana.gov/ptl/.



All LDOE Systems for which a user is authorized to access will be displayed.



Select the AFR link to access the application.



INSIGHT PORTAL LOGIN SCREEN:

The INSIGHT PORTAL brings together data submitted by Louisiana School Districts (LEAs) and Charter Management Organization (CMOs), merges it with the data LDE collects from other sources, and presents it as one unified system for reporting and analysis.

The Security Coordinator can grant authorized users access to the INSIGHT PORTAL by adding LDS_LEAS_DATACOORD role under the Longitudinal Data Systems (LDS) in TAS. .

To access the INSIGHT PORTAL, users must enter a **User ID** and **Password** on the INSIGHT PORTAL ***login screen***.

The ***Coordinator Portal*** screen will be displayed. User Guides, announcements, notifications and other useful information is regularly posted on the Coordinator Portal.

DATA SUBMISSION **

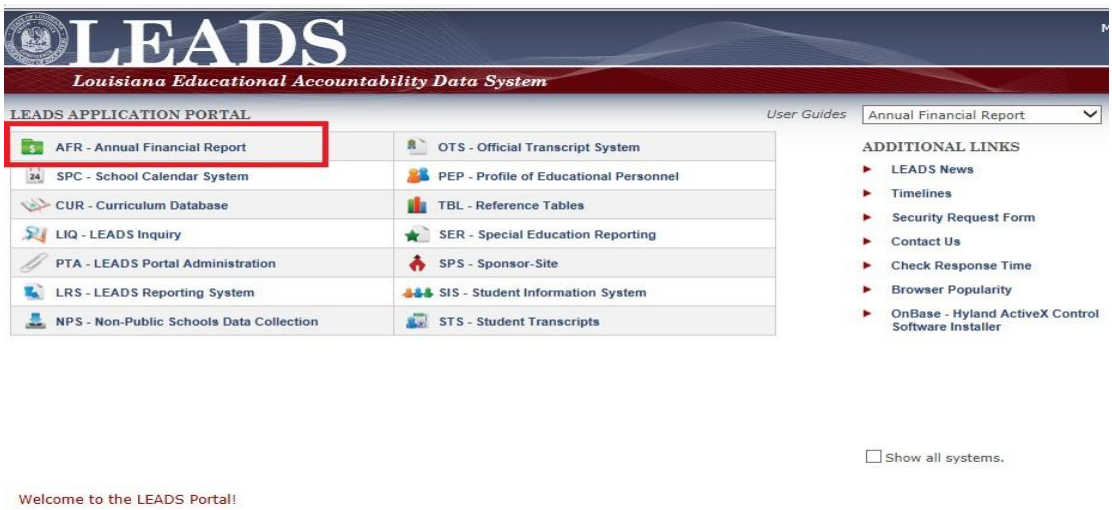
Each public school district or agency determines the method by which it creates and maintains the files containing its local financial data. However, in reporting extracts of these data to the Louisiana Department of Education (LDE) as the *Annual Financial Report (AFR)*, the school district, agency, or independently-reporting school must format and summarize the data as provided in Section 3 and Appendix B. The methods by which these public school

districts, agencies, and schools may submit AFR data are outlined within the *Web AFR System* section, below.

WEB AFR SYSTEM.

Effective with 2007-2008 AFR data collection, the automated AFR System was removed from the Department's mainframe computer and reprogrammed to operate within a Web/server environment. The URL address titled *Louisiana Educational Accountability Data System (LEADS) Portal* *(https://leads3.doe.louisiana.gov/ptl/) provides access to the AFR System; and to all other Web/server-based LDE data collection and reporting systems. As other LDE data systems are developed for Web/server-based operation, the related system user IDs will be added to security folders that grant applicable access and privileges. Once properly logged-on to the LEADS Portal (see *Figure 4-1*), the user will have access to all data systems for which the user ID is approved; as well as "one-stop" access to certain universal services such as: user's guides for all LDE data systems, security request forms, reference tables, and for LEADS inquiries. The system or service links approved and available to the logged-on user will appear on the LEADS Portal in **bold, black lettering**; the remaining links will appear as *red, italicized lettering*. If a system to which the user should have access is listed in red, the user should contact the local security coordinator for resolution.

Figure 4-1: LEADS Portal

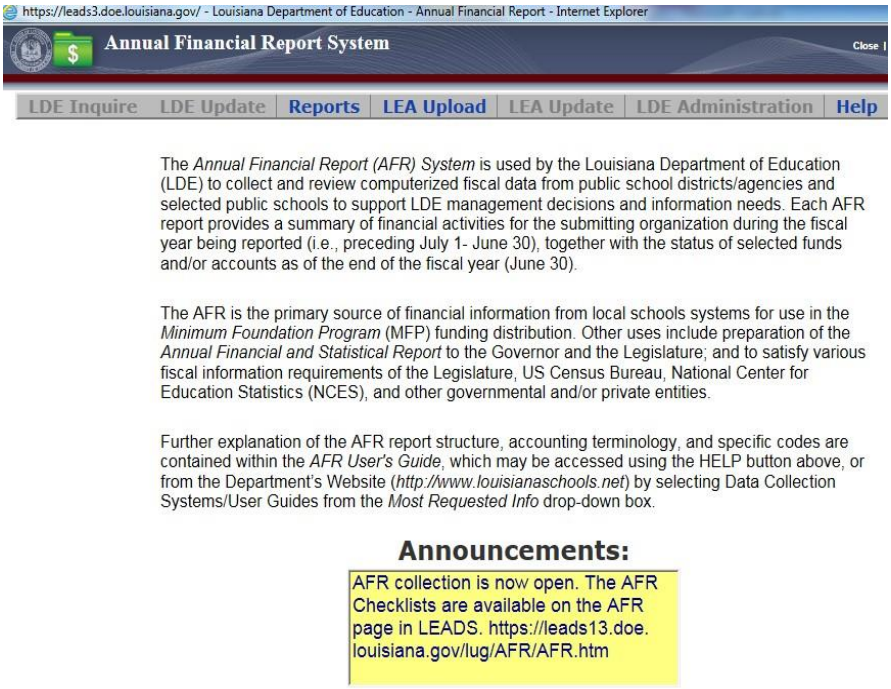


**A different URL (i.e., from development or testing sites) may appear in some Webpage examples on following pages.*

An authorized AFR user transfers from the LEADS Portal to the Web AFR home page (Figure 4-2) by left-clicking the name **Annual Financial Report** on the Portal view. The user should take special notice of any alerts in the announcements frame. The frame and heading appears only when announcements are inserted. The user has permission to do any functions from the buttons on the *navigation bar* (see arrow, Figure 4-2) with blue writing,

for example (as shown): *upload files, run reports, exit Web AFR, or call for Help*. The user does not have permission to do anything from the buttons with gray writing. *These permissions are governed by content of the security folder to which the user ID is assigned by the user's district or agency security coordinator (See Section 7).*

Figure 4-2: Web AFR Home Page

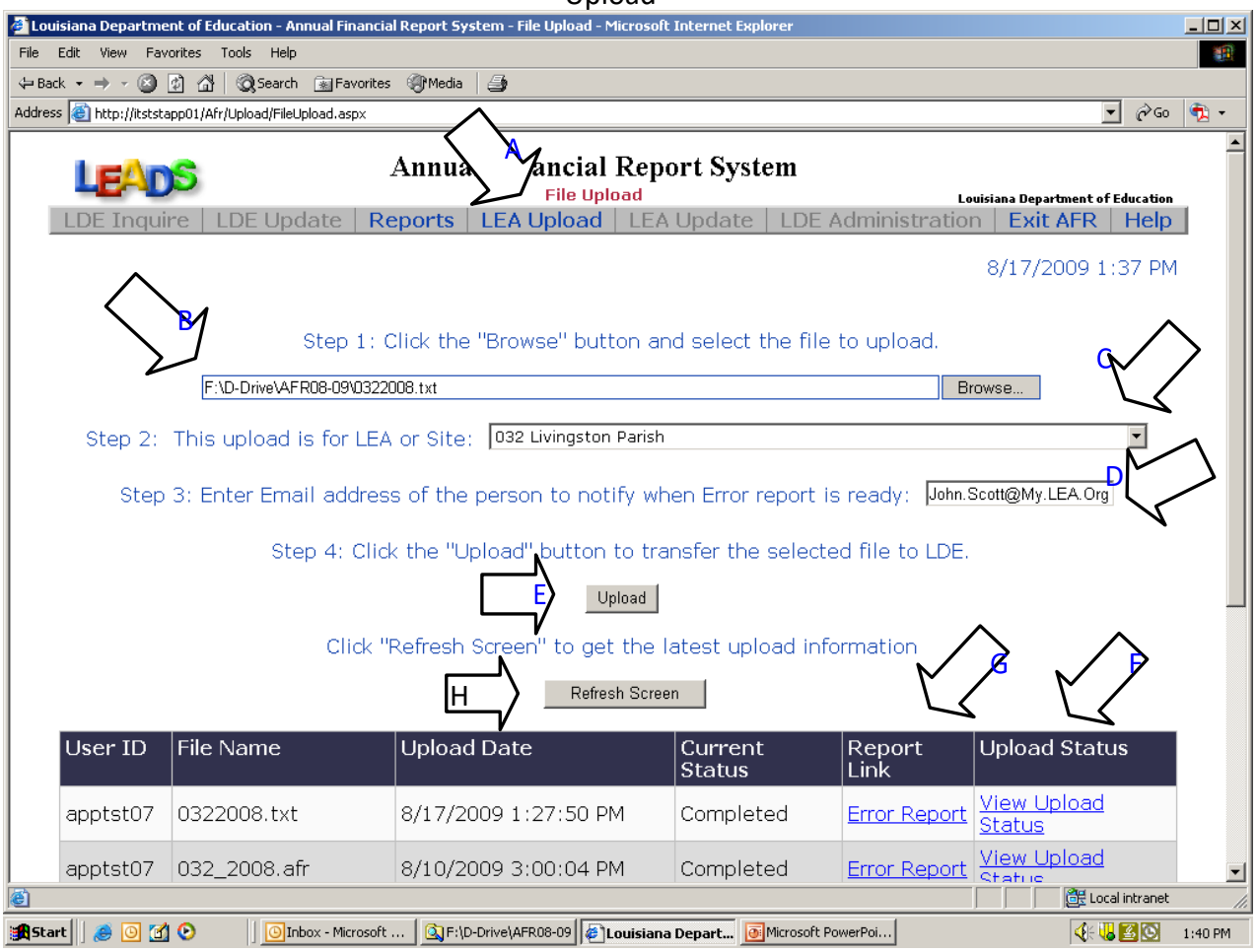


The primary method by which an AFR user (i.e., district, agency, or school) will submit Web AFR data is by uploading a fixed-width text file (i.e., "batch" file) that uses the record formats outlined in Section 3. For users that do not yet have the capability to extract and format a file from their accounting systems, Web AFR provides the capability for *on-line entry* of financial data directly into the AFR system. Only those on-line entries that pass system edits are allowed to update the AFR database; any questionable/erroneous entries are stored in a temporary file for subsequent correction or deletion. While the on-line update provides for display of error messages in a window, there are no downloadable or print-ready error report files such as provided by the batch upload method. Separate training presentations for the *batch file upload* and for on-line update methods are available from https://leads13.doe.louisiana.gov/lug/AFR/AFR.htm. Access to the batch file upload and the on-line update processes are controlled by content of the security folders. Authorized users for a specific LEA or Site Code can access either the batch file upload or the on-line update process; but, not both. Once AFR data has been entered into the Web AFR database by a user, the specific LEA or Site Code is locked into that data submission process for the remainder of that reporting cycle.

Data File Upload (*See user access caution at Page 7.2).* Users authorized to upload AFR files can get to the file upload page (*Figure 4-3*) by clicking the **LEA Upload** button (*Arrow A*) from any page within Web AFR. To upload a file, the user must enter the path and filename of the file being uploaded (*Arrow B*) by either keying the entry or using the *Browse* button. The file can be zipped or left unzipped. Use dropdown to select LEA or Site Code

(*Arrow C*) being reported. The user must make an entry (*Arrow D*) in the Email address field. Enter "xx" if an Email is not wanted. The upload is initiated (*Arrow E)* by clicking the *Upload* button. If problems are encountered, follow the instructions provided by system messages or, especially for "*abnormal terminations*", view the *Upload Status* link within the *status grid* at the bottom of the file upload page. Each upload creates a new row within the status grid (in *gray lettering*) that identifies the user, file name, and date/time of the upload, together with the word "Processing" in the current *status* field. *The user can only see error reports which reflect that user's ID*. By clicking the *Refresh Screen* button (*Arrow F*), the user can see when the upload reaches "Completed" status and, thus, obtain access to the related error report. To see the error report or upload status for this (or any preceding upload), the user clicks on the related *Report Link* (*Arrow G*) or *Upload Status* (*Arrow H*) within the status grid.

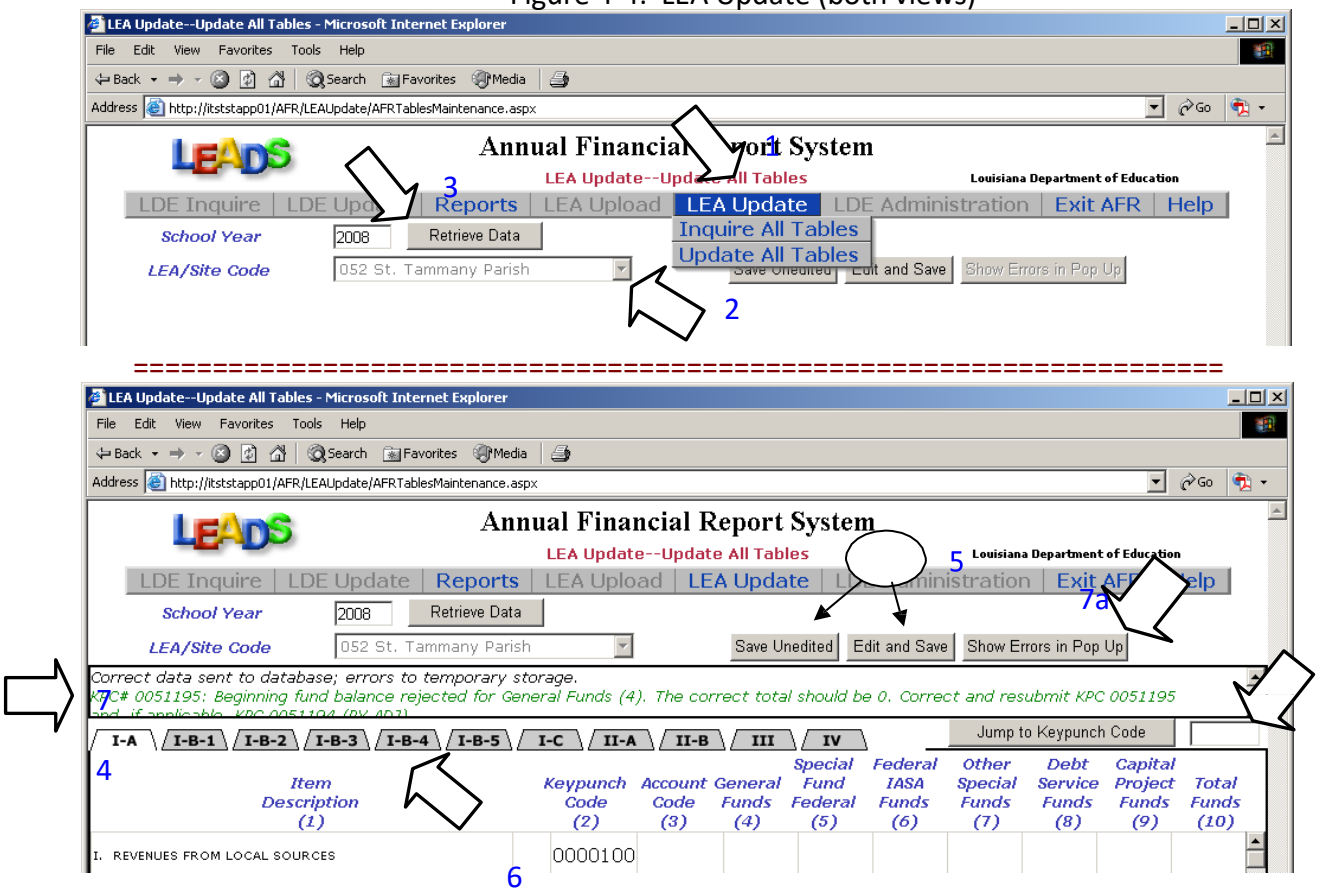
Figure 4-3: LEA Upload



An authorized user may access any of his/her available error reports (*Report Link, status grid*) or other reports (*Reports* button) at any time. However, if the Web AFR System is *closed* for all LEAs/Site Codes or *closed* for the LEA/Site Code to which the user belongs, any attempt to upload a file (i.e., *Arrow E*) will result in a message notifying the user that the AFR system is closed.

On-Line Update (*See user access caution at Page 7.2).* Users authorized to perform *on-line update* of AFR files may transfer to the file update page (*Figure 4-4*) from any page within Web AFR by hovering cursor over the **LEA Update** button (see *Arrow # 1*), then selecting: (a) to ***inquire*** against a specific LEA or Site Code's fiscal data (for *current and prior years*) that are stored on the LDE Web AFR database; or (b) to ***update*** the LDE Web AFR database with the LEA's or Site Code's *current year* fiscal data. Where the user's authorization is for a single Site Code or for an LEA without separately-reporting Site Codes, the system will automatically load that LEA's or Site Code's current year data, if there are any on file. If user authorization is at LEA-level for an LEA having one or more separately-reported Site Codes, the dropdown list (Arrow # 2) is used to change the LEA or Site Code being updated or viewed. To inquire against a *prior year's data*, enter applicable year in the text box, for example: "2007" for school year 2007-2008. The **Retrieve Data** button (Arrow # 3) retrieves the selected LEA's or school's AFR data for update or review.

Figure 4-4: LEA Update (both views)



To enter or correct fiscal data, or to review retrieved data, the user will navigate the AFR data tables by using the vertical scroll bar to right of the table and the numbered tabs at the top of the table. The user may also "jump" to the tab containing a specific keypunch code by entering the keypunch code into the text field (Arrow # 4) to the right of the

Jump to Keypunch Code button and clicking that button. The grouping of financial data within each tab is identified by *Figure 4-5*, below. The user may enter data in any order . . . by row, by column, or by table; however, if any entry is made into a row, the user must ensure a valid entry is eventually made into each field (cell) of that row, except the Total Funds field (automatically calculated). Rows may be left blank (null) if no data applies. As the user enters data, the *Save Unedited* button (Arrow # 5) should be "pressed" often to save to temporary storage all of the work done to that point.

Pressing the *Edit and Save* button (Arrow # 5, also) updates the AFR database with data which passed the edit, while all data (correct and incorrect) are retained in temporary storage. Jumping between tables by using tabs (Arrow # 6) automatically saves, unedited, any data that was entered into the current tab. The user may "cancel" any data entered since last save action by transferring from the *LEA Update/Update All Tables* page (for example: by clicking ***Inquire All Tables*** option or ***Reports***), then returning to the ***Update All Tables*** option. With each E*dit and Save* of entered data, edits are performed and the results displayed in the error message frame (Arrow # 7). The *Show Errors in Pop Up* (Arrow # 7a) allows easier reading and printing of error messages. Error conditions are the same as those described within *Batch Edit Guide, Section 6*.

Warning: *Non-numeric data in a numeric data field WILL NOT be saved - - - these errors will show (red font) in message frame - - - correct and then save!*

Figure 4-5: Grouping of Financial Data within LEA Update Tabs

Tab I-A. Revenues and Other Funding Sources. Tab I-B-1. Expenditures for Instruction: Regular Programs: Sp Ed Programs; Voc Ed Programs; Other Programs; Special Program; and Adult/Continuing Ed Programs. Tab I-B-2. Expenditures for Support: Pupil Support Services; Instructional Staff Services; General Admin; and School Admin. Tab I-B-3. Expenditures for Support: (continued) Business Services; Ops & Maintenance of Plant; Student Transportation; and Central Services.	Tab I-B-4. Other Uses of Funds. Tab I-B-5. Fund Balances. Tab I-C. Balance Sheet. Tab II-A. Ad Valorem Taxes. Tab II-B. Sales and Use Taxes. Tab III. Fixed Asset & Long Term Debt Tab IV. Proprietary/Fiduciary Funds

An authorized user may, at any time, access available reports (**Reports** button) or view available data (prior or current years) through the **LEA Update***/Inquire All Tables* option. However, if the Web AFR System is *closed* for all LEAs or *closed* for the LEA to which the user belongs, selection of the **LEA Update***/Update All Tables* option (*Arrow 1*) will result in a message notifying the user that the AFR System is closed for update.

Alternative to On-line Update: The "AFR Filebuilder" process described within *LDE-Provided Filebuilder Tools* (Page 4.7) presents an alternative to on-line update for any authorized user who would prefer to use the LEA file upload method, but lacks the capability to create the necessary formatted text file. The data files created using "AFR Filebuilder" are fully compatible with the *LEA Upload* option. However, the decision to use the file upload method must be made before any on- line data updates are made by the LEA in the current year; and arrangements must be made through the LEA's security coordinator to place user permissions in the proper security folder.

Error Messages - LEA Update: Because data entered on-line is edited "on-the-fly" each time the user presses the E*dit and Save* button, the on-line update option does not create formatted, downloadable edit error reports as done for the batch edit process. However, the user has the option of printing errors from the *Show Errors in Pop Up* window (see Arrow # 7a) using the "printer" icon; or of saving the error messages in PDF electronic format by pressing the Adobe PDF icon on upper-right frame of pop-up window.

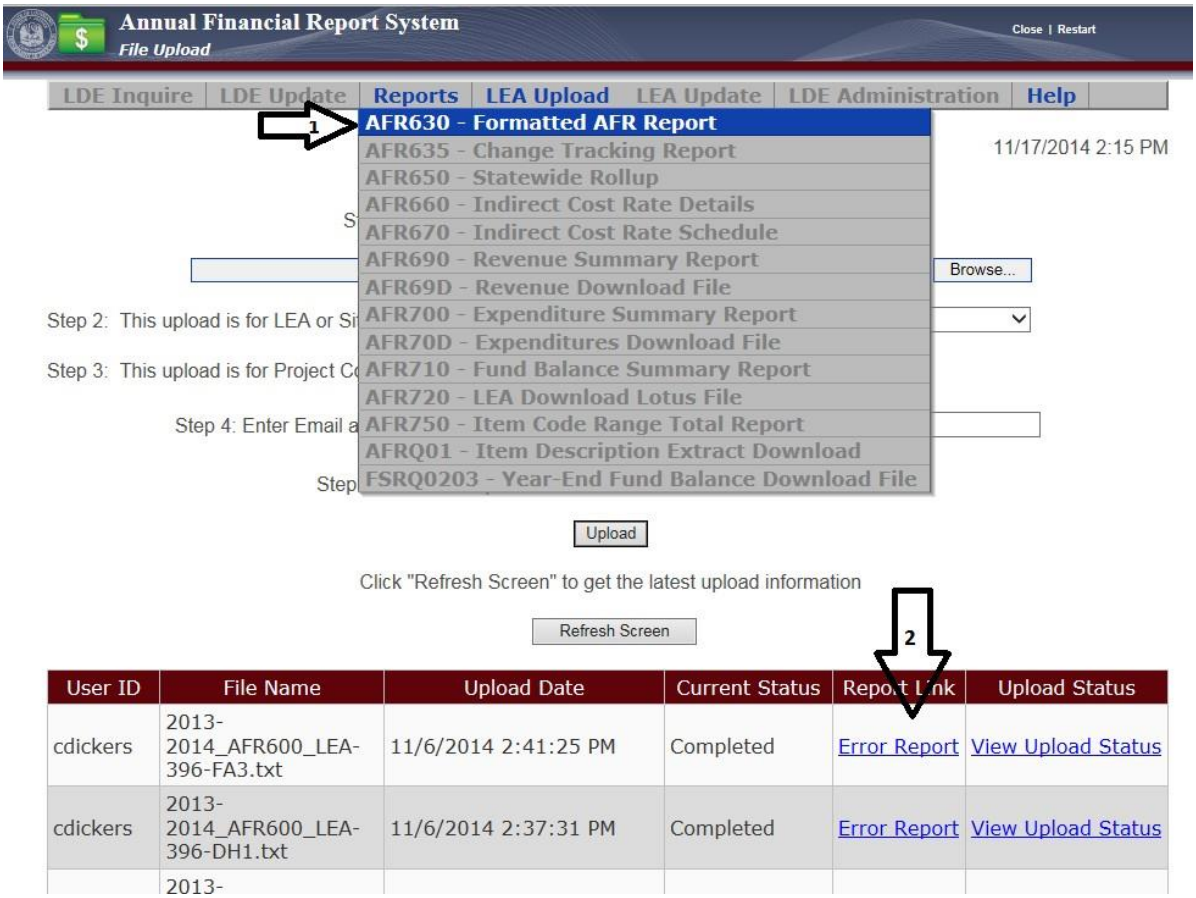
Web AFR Reports. There are two basic types of print-ready, formatted, downloadable reports for authorized LEAs and schools from Web AFR. These are the standard reports available from the *Reports* button (*Arrow 1*) on the navigation bar and the Error Reports generated by each file upload that are available from the *Report Link* in the status grid (*Arrow 2*). Either type report can be requested or reviewed even while Web AFR is closed to data upload/update; so long as the user has authorization for that report and the data required for that report exists. An example of each type report is provided by Section 6, Reports.

Standard Reports. The user is restricted to those reports from the navigation bar that appear in blue letters. Care should be taken with all standard reports (such as the *AFR630 - Formatted AFR Report*) since these reports are generated from the Web AFR database as it exists at the time the report or extract is requested. This should not affect reports from prior years' data since LEAs cannot upload or update to prior year files; but, could give different results with current year data if there were intervening uploads or updates by the LEA between requests for the same report.

Error Reports. The content of Error Reports is static in that they are generated from specific data at a point in time. The *Batch Edit Guide* within Section 6 provides an explanation of each type error identified by the report. Data supporting specific error reports for the prior year are not retained once the following data collection cycle begins. *The user can only see error*

reports which reflect that user's ID. These reports are created only during file uploads, not by file updates.

Figure 4-5: Basic Report Types



Note: An AFR user authorized for reports can transfer to, and run, those reports at any time from any page (home, upload, or update) that shows the **Reports** *button in blue writing*

LDE-PROVIDED SOFTWARE TOOLS.

Prior to Web AFR implementation, the annual reports to LDE of fiscal data by "non-district" LEAs and selected schools (e.g., Recovery School District (RSD)-LDE, university lab schools, and charter schools) consisted of pre-formatted *Microsoft Excel* spreadsheets completed by the LEA or school staff; then Emailed to the designated LDE contact. Preparation for eventual incorporation of these "non-district" fiscal data into the Web AFR database began with LDE-provided data conversion tools that imported content of the 2018-2019 AFR spreadsheets; then exported a fixed-width text file that was fully compatible with the Web AFR and file formats in Section 3 of the 2018-2019 AFR User's Guide. For that transitional year, the resulting files were again emailed to the designated LDE contact.

All AFR submissions are now made directly to the Web AFR system by way of the *LEADS Portal* (https://leads3.doe.louisiana.gov/ptl/), whether by city/parish school districts or by independently- reporting public school agencies, lab schools, or charter schools. The method selected for submission may be by on-line entry/update of fiscal data; or by upload of fixed-width text files formatted as described in Section 3.

AFR Filebuilder Tools: These tools are *available to any authorized AFR user* (agency, lab school, charter school, or city/parish district) who prefers to use the LEA file upload method, but lacks the capability to create the necessary formatted text file. The process, described fully in *Appendix C*, requires use of a pre-formatted *Excel* spreadsheet into which the user keys the AFR fiscal data; then, subsequent operation of a *Microsoft Access*-based "filebuilder" that converts content of the spreadsheet into the required fixed-width text file formats. *Two versions of the "filebuilder" were created: One for site-level reporting of AFR data by independently-reporting lab schools and charter schools (Types 1-5); and the other for LEA-level AFR reporting by RSD-LDE or any city/parish school district that elects to use this method.* Both the *Excel* spreadsheet and the AFR filebuilder (conversion tool) are downloaded from the AFR User's Guide Webpage (https://leads13.doe.louisiana.gov/lug/AFR/AFR.htm). Users should always download a new copy of these tools and their related instructions each year to ensure their resulting AFR files reflect any format or procedural revisions made since the prior year. PC-based *Microsoft Excel* and *Microsoft Access* software (Version 2003-compatable) are required for tool operation. Also, it is important that the user carefully read and comprehend the related instructions before attempting to download/use these tools, *especially any that dictate or restrict where the tools are placed on the user's PC*.

AFR File Modification Tool: Use of this *Microsoft Access*-based tool applies only for those *city/parish school districts* that: (a) have separately-reporting charter schools (i.e., Type 1, 3, or 4); and (b) have not yet modified their AFR file extract software to insert their *LEA code and three X's* into positions 92-97 of each record of their LEA-level AFR submission. The tool imports the LEA's text-formatted AFR file, inserts the proper entry in positions 92-97 of each record; and then exports a modified text-formatted AFR file ready for upload via the LEADS Portal. The AFR File Modification Tool can be downloaded from (https://leads13.doe.louisiana.gov/lug/AFR/AFR.htm). In order for the modification tool to operate properly, the input text-formatted AFR file must be installed on the PC *root*

directory; i.e., at **C:\.** Further instructions are available on the Webpage and within the file modification tool.

BATCH SUBMISSIONS:

BATCH EDIT GUIDE - The numbered paragraphs below identify and explain each error message that may appear in Report AFR610R1, Invalid Financial Data Input Rejected Listing, during Web AFR System edits of a district's Annual Financial Report (AFR) submission. With certain identified exceptions (See Fund Balance Edits, Page 6.16.), each submitted financial data record is edited as a separate entity to determine its inclusion/exclusion from update to the Web AFR database. Where one or more records in a district's AFR submission "pass" the Web AFR edits, all previously uploaded AFR data for that district will be deleted from the Web AFR database and replaced with whichever data have successfully passed the edits during the current submission.

AFR data records which are rejected within the regular edit segment of the Web AFR System edit/update process will be contained in the reject listing by Keypunch Code sequence. The following should be considered in the using the reject listing:

- The content of the Keypunch Code field of the record being edited is used to determine what type edit to perform; thus, an error in Keypunch Code could cause a Revenue record (Table I), for example, to be edited as an Ad Valorem Taxes record (Table II-A) . . . therefore, the edit could show valid fiscal data as being in error while not identifying the Keypunch Code as wrong.

- Report heading information is extracted from the rejected records (e.g., year, LEA, Keypunch Code); therefore, the Reject Listing headings themselves could reflect erroneous data.

- In addition to the error messages listed below, the Reject Listing also uses asterisks to underline the data fields and/or heading entries which are believed to be incorrect. A specific record may contain more than a single error condition. SEE APPENDIX D- Error Codes and Messages

REPORTS:

The Web AFR System provides two basic types of print-ready reports for authorized LEAs, these being: The standard reports (see Figure 4-5 Arrow # 1) available to authorized users from the *Reports* button of the Web AFR *navigation bar*; and the error reports (see Figure 4-5 Arrow # 2) generated from each upload of an AFR data file by the LEA. Standard reports and error reports for LEAs are addressed below. Immediately following examples of these reports, the *Batch Edit Guide* provides an explanation of each type data content error that may be detected during the AFR file upload edit/update process. *Please note that, while the error messages from LEA on-line updates of AFR data are not included with print-ready reports, the Batch Edit Guide can also be used with these error messages.*

AFR Reports:

The standard reports available to LEA users from the navigation bar *Reports* button are identified in blue lettering. Those reports named in gray lettering are restricted to other authorized users such as MFP administration and audit staff; and to AFR System administrators and programming staff. At present, the single standard report available to LEAs is the *AFR630 - Formatted AFR Report*. This is a structured report of the requesting LEA's financial data (for the specified fiscal year) as it exists within the Web AFR database at the time the report is run. Examples of the report structure and formats are provided in following pages by Figures 4-6. Examples of the error reports generated by LEA file uploads are provided by Figures 4-7.

Figure 4-6: AFR 630 Reports

Louisiana Department of Education / Annual Financial Report System

AFR630: LEA or Site Detail Report

Page: 1
Date: 07/24/2018
Time: 08:16:25

Fiscal Year: 2016 - 2017

LEA: 398 - RSD-KIPP New Orleans

Site: 398003 - KIPP Central City Academy--Project Code: AA0

Table I

Section A. Revenues

Last Updated: 10/12/2017

Item Description (1)	Keypunch Code (2)	Account Code (3)	General Funds (4)	Special Fund Federal (5)	Federal ESSA Funds (6)	Other Special Funds (7)	Debt Service Funds (8)	Capital Project Funds (9)	Total Funds (10)
I. REVENUES FROM LOCAL SOURCES									
1 Taxation									
a. Ad Valorem Taxes - Gross									
(1) Constitutional Tax	0000300	1111	0	0	0	0	0	0	0
(2) Renewable Taxes	0000350	1112	0	0	0	0	0	0	0
(3) Debt Service Taxes	0000400	1113	0	0	0	0	0	0	0
(4) Up to 1% Non-School Taxes for TRSL	0000450	1114	0	0	0	0	0	0	0
(5) Result of Court-Ordered Settlement	0000500	1115	0	0	0	0	0	0	0
(6) Penalties/Interest on Property Taxes	0000550	1116	0	0	0	0	0	0	0
(7) Taxes Due to TIF	0000650	1117	0	0	0	0	0	0	0
b. Sales and Use Taxes									
(1) Sales and Use Taxes - Gross	0000750	1131	0	0	0	0	0	0	0
(2) Sales/Use Taxes - Court Settlement	0000800	1135	0	0	0	0	0	0	0
(3) Penalties/Interest on Sales/Use Taxes	0000850	1136	0	0	0	0	0	0	0
(4) Sales/Use Taxes Collected Due to TIF	0000900	1137	0	0	0	0	0	0	0
2 Revenue From Local Governmental Units									
Other Than LEA's	0001000	1200	0	0	0	0	0	0	0
3 Tuition									
a. From Individuals									
(1) Excluding Summer School	0001150	1311	0	0	0	0	0	0	0
(2) For Summer School	0001200	1312	0	0	0	0	0	0	0
b. From Other LEA's									
(1) Within The State	0001300	1320	0	0	0	0	0	0	0
(2) Outside The State	0001350	1321	0	0	0	0	0	0	0
c. From Other Government Sources									
(1) Within The State	0001450	1330	0	0	0	0	0	0	0

Figure 4-6: AFR 610R1 Error Report

Louisiana Department of Education

Annual Financial Report

Page: 1 of 0

Upload Date: 11/6/2014 2:41:25 PM

AFR610R1: Invalid Financial Data Input Reject Listing

Table I: Expenditure

LEA: 396 RSD-LDE

Site:

Project Code: FA3 **Fiscal Year:** 2013 - 2014

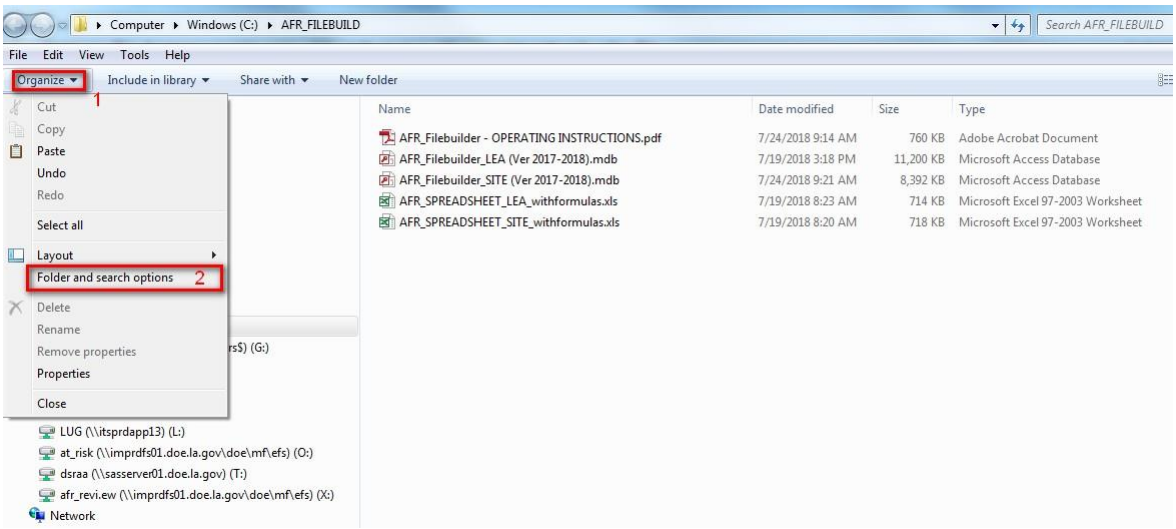
Keypunch Code	General Funds	Special Fund Federal	Federal IASA Funds	Other Special Funds	Debt Service Funds	Capital Project Funds	Total	Invalid LEA/ Site	Invalid Schl Year	Invalid Kpnh Code	Invalid Act. Item	Invalid Fund Tot	Invalid Dup Key	Invalid Num Data
0015950	0	0		0	0	0	0							YES

APPENDIX A FREQUENTLY ASKED QUESTIONS

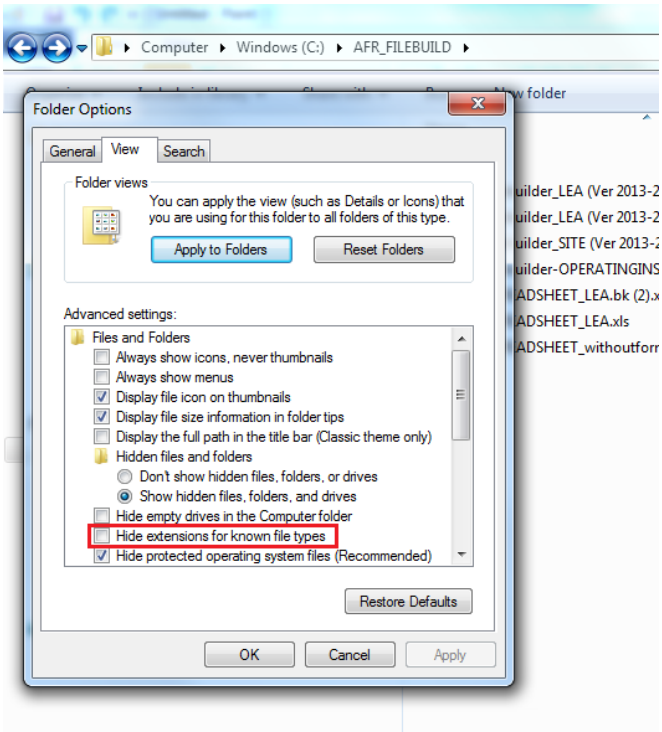
Q: Why the LEA Upload/Update tab is gray out?
A: That means you don't have permission to do AFR upload or update. If you believe you are the person who response for AFR report, please contact your local security coordinator to obtain the permission.

Q: Why I cannot login to LEADS after my security coordinator assigned me AFR permission?
A: Please reset your password and try again.

Q: Why my file builder reports error message that cannot find the expected source-data spreadsheet at folder C:\AFR_FILEBUILD.
A: Make sure you have "AFR_FILEBUILD" folder on C drive, and you put the Excel spread sheet in that folder. The Excel file has to be Microsoft Excel 97 - Excel 2003 file, which means the file extension name has to be .xls. To check the file extension name, make sure your computer set to show extension for all files:
Open C:\AFR_FILEBUILD, click Organize on top left, then choose Folder and search options:



In the popup window, select View tab, **uncheck** Hide extensions for known file types.



Q: Why some of values are missing in my AFR report after uploading?
A: This is probably caused by missing "0" error. Please notice that, in all spread sheets, if a field is not blocked out, you have to put either a value or a "0" in it. If the field is left blank, the whole KPC will not be uploaded. For example, for one KPC, leave General Funds blank, and put some values in Special Fund Federal, or in Federal IASA Funds. After uploading your AFR, this KPC will be blank for all kinds of funds. That might cause total value missing match issue. Please double check your excel files, make sure put "0" in, if a field is 0.

Q: If I found something incorrect, may I make change on the text file directly, instead of editing the excel file and converting it using file builder?
A: We highly recommend you don't edit text files generated by file builder. To do that, you may involve many other complex problems, which are hard to find out root cause.

Q: How long will it take to process my uploading file and show completed status on my uploading?
A: It usually takes less than 10 minutes to process your data. If your uploading keep showing processing for over one hour, please contact our AFR support team for help.

APPENDIX B BATCH RECORD LAYOUTS & KEYPUNCH CODES

Table I Record Layout: Revenue, Expenditures, Funds Balances and Balance Sheet

N - Numeric V - Implied Decimal X - Alphanumeric

All "X" data elements should be left justified and padded with spaces.
All "N" and "V" data elements should be right justified and padded with leading zeroes.

POS	DATA ELEMENT	LENGTH	DESCRIPTION
1	System Indicator	X(3)	Must always be AFR.
4	School Year (Fiscal Year)	N(4)	Identifies the beginning fiscal year of the school session being reported. (Example: Enter "1993" to report data for the 1993-1994 school session.)
8	LEA Code	X(3)	Local Educational Agency (LEA) code of school district submitting data.
11	Key punch Code	X(7)	Enter Keypunch Code (range: 0000300 - 0055300) of the specific Revenue, Expenditure, Funds Balance, or Balance Sheet line item for which data in this record apply. See Appendix B for Keypunch Codes, descriptions, and related Account (i.e., source, object, function, and balance sheet) Codes.
18	Filler	X(1)	Unused space; leave blank.
19	General Funds	N(9)	Enter absolute value (i.e., amount above or below zero) of General Funds amount being reported for this line item.
28	Sign Field-General Funds	X(1)	Enter "-" if General Funds amount being reported for this line item is negative; otherwise, leave sign field blank.
29	Special Funds Federal	N(9)	Enter absolute value of Special Funds Federal being reported for this line item.
38	Sign Field-Special Funds Federal	X(1)	Enter "-" if Special Funds Federal amount being reported for this line item is negative; otherwise, leave sign field blank.
39	Federal ESSA Funds	N(9)	Enter absolute value of Federal ESSA Funds amount being reported for this line item.
48	Sign Field-Federal ESSA Funds	X(1)	Enter "-" if Federal ESSA Funds amount being reported for this line item is negative; otherwise, leave sign field blank.
49	Other Special Funds	N(9)	Enter absolute value of Other Special Funds amount being reported for this line item.
58	Sign Field-Other Special Funds	X(1)	Enter "-" if Other Special Funds amount being reported for this line item is negative; otherwise, leave sign field blank.
59	Debt Service Funds	N(9)	Enter absolute value of Debt Service Funds amount being reported for this line item.
68	Sign Field-Debt Service Funds	X(1)	Enter "-" if Debt Service Funds amount being reported for this line item is negative; otherwise, leave sign field blank.
69	Capital Projects Funds	N(9)	Enter absolute value of Capital Projects Funds amount being reported for this line item.
78	Sign Field-Capital Projects Funds	X(1)	Enter "-" if Capital Projects Funds amount being reported for this line item is negative; otherwise, leave sign field blank.

79	Total Funds	N(9)	Enter absolute value of Total Funds amount being reported for this line item.
88	Sign Field-Total Funds	X(1)	Enter "-" if Total Funds amount being reported for this line item is negative; otherwise, leave sign field blank.
89	AFR Project Code	X(3)	Enter "AA0" for basic AFR report; enter applicable AFR project code for each AFR sub-set.
92	Site Code	X(6)	If file contains school-level data (i.e., lab & charter schools), enter 6-character site code of reporting school. If file contains LEA-level data for a city/parish school district that has Types 1, 3, or 4 charter schools, enter the 3-character LEA code, padded with "XXX"; e.g: 017XXX for EBR. Can be left blank for other LEA-level data files.
98	Filler	X(3)	Unused space; leave blank.

Table II (Section A) Record Layout: Ad Valorem Taxes

N - Numeric V - Implied Decimal X - Alphanumeric

All "X" data elements should be left justified and padded with spaces.
All "N" and "V" data elements should be right justified and padded with leading zeroes.

POS	DATA ELEMENT	LENGTH	DESCRIPTION
1	System Indicator	X(3)	Must always be AFR.
4	School Year (Fiscal Year)	N(4)	Identifies the beginning fiscal year of the school session being reported. (Example: Enter "1993" to report data for the 1993-1994 school session.)
8	LEA Code	X(3)	Local Educational Agency (LEA) code of school district submitting data.
11	Key punch Code	X(7)	Enter Keypunch Code (range: 0062220 - 0062720) of the specific Ad Valorem Tax line item for which data in this record apply. See Appendix B for Keypunch Codes, descriptions, and related Account (i.e., source, object, function, and balance sheet) Codes.
18	Filler	X(1)	Unused space; leave blank.
19	Parishwide Rate Levied	N(5) (999V99)	Entered data should reflect two (2) implied decimal places: e.g.,*2.4 should be entered as 00240. Web AFR On-line system users see Page 3.19.*
24	Parishwide Revenue From Tax	N(9)	Enter absolute value (i.e., amount above or below zero) of parishwide revenue applicable to this
33	Sign Field - Parishwide Revenue	X(1)	Enter "-" if Ad Valorem Tax amount being reported for this line item is negative; otherwise, leave sign field blank.
34*	District/Ward Rate Levied (LOW)	N(5) (999V99)	Entered data should reflect two (2) implied decimal places: e.g., 1.5 should be entered as 00150. [Do not use for Parishwide Rate.] *Web AFR On-line system users see Page 3.10.*
39*	District/Ward Rate Levied (HIGH)	N(5) (999V99)	Entered data should reflect two (2) implied decimal places: e.g., 2.4 should be entered as 00240. [Do not use for Parishwide Rate.] *Web AFR On-line system users see Page 3.10.*
44*	Number of Districts	X(3)	Enter number of school taxing districts from which the "District/Ward Revenue From Tax" was generated for this line item.
47*	District/Ward Revenue From Tax	N(9)	Enter absolute value of District/Ward Revenue From Tax applicable for this Ad Valorem Tax line item. [Do not include revenue from Parishwide Rates.]

56	Sign Field-District/Ward Revenue	X(1)	Enter "-" if District/Ward Revenue From Tax being reported for this line item is negative;
57	Total Ad Valorem Tax	N(9)	Enter absolute value of Total being reported for this Ad Valorem Tax line item.
66	Sign Field-Total Ad Valorem Tax	X(1)	Enter "-" if Total being reported for this line item is negative; otherwise, leave sign field blank.
67	Filler	X(22)	Unused spaces; leave blank.
89	AFR Project Code	X(3)	Enter "AA0" for basic AFR report; enter applicable AFR project code for each AFR sub-set.
92	Site Code	X(6)	If file contains school-level data (i.e., lab & charter schools), enter 6-character site code of reporting school. If file contains LEA-level data for a city/parish school district that has Types 1, 3, or 4 charter schools, enter the 3-character LEA code, padded with "XXX"; e.g: 017XXX for EBR. Can be left blank for other LEA-level data
98	Filler	X(3)	Unused space; leave blank.

*** Reporting of District/Ward Revenue From Tax requires corresponding entries for District/Ward Rate Levied (Low and High) and Number of Districts.**

Table II (Section B) Record Layout: Sales and Use Taxes

N - Numeric V - Implied Decimal X - Alphanumeric

All "X" data elements should be left justified and padded with spaces.
All "N" and "V" data elements should be right justified and padded with leading zeroes.

POS	DATA ELEMENT	LENGTH	DESCRIPTION
1	System Indicator	X(3)	Must always be AFR.
4	School Year (Fiscal Year)	N(4)	Identifies the beginning fiscal year of the school session being reported. (Example: Enter "1993" to report data for the 1993-1994 school session.)
8	LEA Code	X(3)	Local Educational Agency (LEA) code of school district submitting data.
11	Key punch Code	X(7)	Enter Keypunch Code (range: 0063300 - 0063320) of the specific Sales and Use Tax line item for which data in this record apply. See Appendix B for Keypunch Codes, descriptions, and related Account (i.e., source, object, function, and balance sheet) Codes.
18	Filler	X(1)	Unused space; leave blank.
19	Combined Debt and Non-	N(5) (999V99)	Entered data should reflect two (2) implied decimal places: e.g., 2.4 should be entered as"00240. Web AFR On-line system users see Page 3.6.
24	Non-Debt Service Amount	N(9)	Enter absolute value (i.e., amount above or below zero) of Non-Debt Service Amount being reported.
33	Sign Field-Non-Debt Service Amount	X(1)	Enter "-" if Non-Debt Service Amount being reported is negative; otherwise, leave sign field blank.
34	Debt Service Amount	N(9)	Enter absolute value of Debt Service Amount being reported.
43	Sign Field-Debt Service Amount	X(1)	Enter "-" if Debt Service Amount being reported is negative; otherwise, leave sign field blank.
44	Total-Sales and Use Taxes	N(9)	Enter absolute value of Total Sales and Use Taxes being reported.

53	Sign Field-Total Sales and Use Taxes	X(1)	Enter "-" if Total Sales and Use Taxes being reported is negative; otherwise, leave sign field blank.
54	Filler	X(35)	Unused spaces; leave blank.
89	AFR Project Code	X(3)	Enter "AA0" for basic AFR report; enter applicable AFR project code for each AFR sub-set.
92	Site Code	X(6)	If file contains school-level data (i.e., lab & charter schools), enter 6-character site code of reporting school. If file contains LEA-level data for a city/parish school district that has Types 1, 3, or 4 charter schools, enter the 3-character LEA code, padded with "XXX"; e.g: 017XXX for EBR. Can be left blank for other LEA-level data files.
98	Filler	X(3)	Unused space; leave blank.

Table III Record Layout: General Fixed Asset/Long Term Debt

N - Numeric V - Implied Decimal X - Alphanumeric

All "X" data elements should be left justified and padded with spaces.
All "N" and "V" data elements should be right justified and padded with leading zeroes.

POS	DATA ELEMENT	LENGTH	DESCRIPTION
1	System Indicator	X(3)	Must always be AFR.
4	School Year (Fiscal Year)	N(4)	Identifies the beginning fiscal year of the school session being reported. (Example: Enter "1993" to report data for the 1993-1994 school session.)
8	LEA Code	X(3)	Local Educational Agency (LEA) code of school district submitting data.
11	Key punch Code	X(7)	Enter Keypunch Code (range: 0064000 - 0068500) of the specific Fixed Asset/Long-Term Debt line item for which data in this record apply. See Appendix B for Keypunch Codes, descriptions, and related Account (i.e., source, object, function, and balance sheet) Codes.
18	Filler	X(1)	Unused space; leave blank.
19	Balance (Beginning)	N(9)	Enter absolute value (i.e., amount above or below zero) for the Account Balance of this Fixed Asset or Long-Term Debt line item as of the beginning of the reporting period.
28	Sign Field-Beginning Balance	X(1)	Enter "-" if beginning Balance being reported for this line item is negative; otherwise, leave sign field blank.
29	Additions	N(9)	Enter absolute value of total additions made for this line item over the period of the report.
38	Sign Field-Additions	X(1)	Normally leave this sign field blank; however, if intent is to report a "negative addition" for this line item, then enter "-".
39	Deletions	N(9)	Enter absolute value of total deletions made for this line item over the period of the report.
48	Sign Field-Deletions	X(1)	Normally leave this field blank, since the LSDE/ITS program subtracts contents of Deletions/Sign Field from beginning balance. However, if the intent is to report a "negative deletion" for this line item, then enter "-".

49	Balance (Ending)	N(9)	Enter absolute value for Account Balance of this Fixed Asset or Long-Term Debt line item as of the end of the reporting period.
58	Sign Field-Ending Balance	X(1)	Enter "-" if ending Balance being reported for this line item is negative; otherwise, leave sign field blank.
59	Filler	X(30)	Unused spaces; leave blank.
89	AFR Project Code	X(3)	Enter "AA0" for basic AFR report; enter applicable AFR project code for each AFR sub-set.
92	Site Code	X(6)	If file contains school-level data (i.e., lab & charter schools), enter 6-character site code of reporting school. If file contains LEA-level data for a city/parish school district that has Types 1, 3, or 4 charter schools, enter the 3-character LEA code, padded with "XXX"; e.g: 017XXX for EBR. Can be left blank for other LEA-level data files.
98	Filler	X(3)	Unused space; leave blank.

Table IV Record Layout: Proprietary Funds and Fiduciary Funds

N - Numeric V - Implied Decimal X - Alphanumeric

All "X" data elements should be left justified and padded with spaces.
All "N" and "V" data elements should be right justified and padded with leading zeroes.

POS	DATA ELEMENT	LENGTH	DESCRIPTION
1	System Indicator	X(3)	Must always be AFR.
4	School Year (Fiscal Year)	N(4)	Identifies the beginning fiscal year of the school session being reported. (Example: Enter "1993" to report data for the 1993-1994 school session.)
8	LEA Code	X(3)	Local Educational Agency (LEA) code of school district submitting data.
11	Key punch Code	X(7)	Enter Keypunch Code (range: 0074800 - 0077600) of the specific Proprietary Funds or Fiduciary Funds line item for which data in this record apply. See Appendix B for Keypunch Codes, descriptions, and related Account (i.e., source, object, function, and balance sheet) Codes.
18	Filler	X(1)	Unused space; leave blank.
19	Balance (Beginning)	N(9)	Enter absolute value (i.e., amount above or below zero) for the Account Balance of this Proprietary Funds or Fiduciary line item as of the beginning of the reporting period.
28	Sign Field-Beginning Balance	X(1)	Enter "-" if beginning Balance being reported for this line item is negative; otherwise, leave sign field blank.
29	Additions	N(9)	Enter absolute value of total additions made for this line item over the period of the report.
38	Sign Field-Additions	X(1)	Normally leave this sign field blank; however, if intent is to report a "negative addition" for this line item, then enter "-".
39	Deletions	N(9)	Enter absolute value of total deletions made for this line item over the period of the report.
48	Sign Field-Deletions	X(1)	Normally leave this field blank, since the LSDE/ITS program subtracts contents of Deletions/Sign Field from beginning balance. However, if the intent is to report a "negative deletion" for this line item, then enter "-".
49	Balance (Ending)	N(9)	Enter absolute value for Account Balance of this Proprietary Funds or Fiduciary Funds line item as of the end of the reporting period.

58	Sign Field-Ending Balance	X(1)	Enter "-" if ending Balance being reported for this line item is negative; otherwise, leave sign field blank.
59	Filler	X(30)	Unused spaces; leave blank.
89	AFR Project Code	X(3)	Enter "AA0" for basic AFR report; enter applicable AFR project code for each AFR sub-set.
92	Site Code	X(6)	If file contains school-level data (i.e., lab & charter schools), enter 6-character site code of reporting school. If file contains LEA-level data for a city/parish school district that has Types 1, 3, or 4 charter schools, enter the 3-character LEA code, padded with "XXX"; e.g: 017XXX for EBR. Can be left blank for other LEA-level data files.
98	Filler	X(3)	Unused space; leave blank.

APPENDIX C - Accounting Classifications / Keypunch Codes

Table I

Item	Keypunch Code	Obj	Source/Function
I. REVENUES FROM LOCAL SOURCES	0000100		
1 Taxation	0000150		
a. Ad Valorem Taxes - Gross	0000200		
(1) Constitutional Tax	0000300		1111
(2) Renewable Taxes	0000350		1112
(3) Debt Service Taxes	0000400		1113
(4) Up to 1% Non-School Taxes for TRSL	0000450		1114
(5) Result of Court-Ordered Settlement	0000500		1115
(6) Penalties/Interest on Property Taxes	0000550		1116
(7) Taxes Collected Due to	0000600		
Tax Incremental Financing (TIF)	0000650		1117
b. Sales and Use Taxes	0000700		
(1) Sales and Use Taxes - Gross	0000750		1131
(2) Sales/Use Taxes - Court Settlement	0000800		1135
(3) Penalties/Interest on Sales/Use Taxes	0000850		1136
(4) Sales/Use Taxes Collected Due to TIF	0000900		1137
2 Revenue From Local Governmental Units	0000950		
Other Than LEA's	0001000		1200
3 Tuition	0001050		
a. From Individuals	0001100		
(1) Excluding Summer School	0001150		1311
(2) For Summer School	0001200		1312
b. From Other LEA's	0001250		
(1) Within The State	0001300		1320
(2) Outside The State	0001350		1321
c. From Other Government Sources	0001400		
(1) Within The State	0001450		1330
(2) Outside The State	0001500		1331
d. From Other Sources	0001550		1390
4 Transportation Fees	0001600		
a. From Individuals	0001650		1410
b. From Other LEA's/Charter Schools	0001700		
(1) Within The State	0001750		1420
(2) Outside The State	0001800		1421
c. From Other Government Sources	0001850		
(1) Within The State	0001900		1430
(2) Outside The State	0001950		1431
d. From Other Sources	0002000		1440
5 Earnings on Investments	0002050		

a. Interest on Investments	0002100		1510
b. Net Change in Fair Value of Investments	0002150		1530
c. Earnings on Investment in Real Property	0002200		
(1) Earnings from 16th Section Property	0002250		1541
(2) Earnings from Other Real Property	0002300		1542
6 Food Service	0002350		
a. Income from Meals	0002400		1610
b. Income from Extra Sales	0002450		1620
7 Revenue From District Activities	0002500		
a. Revenue From Enterprise Activities	0002550		1750
b. Revenue Excluding Enterprise Activities	0002600		1700
8 Revenue From Community Service Activities	0002650		1800
9 Other Revenues From Local Sources	0002700		
a. Rentals	0002750		1910
b. Contributions and Donations	0002800		1920
c. Gains/Losses on Sale of Capital Assets	0002850		1930
d. Revenues from Judgements / Court Orders	0002900		1935
e. Textbook Sales and Rentals	0002950		1940
f. Misc. Revenue from Other LEAs	0003000		1950
g. Misc. Revenue from Local Governments	0003050		1960
h. Revenues from Other Depart. in the Agency	0003100		1970
i. Miscellaneous Revenues	0003150		
(1) Medicaid Reimbursement	0003200		1991
(2) Kid Med	0003250 (inactive)		1992
(3) Refund Of PY Expend. (E-Rate, etc.)	0003300		1993
(4) Local Revenue Trans. From Other LEA	0003350		1994
(5) Other Miscellaneous Revenues	0003400		1999
TOTAL I. REVENUES FROM LOCAL SOURCES	0004000		
II. REVENUE FROM STATE SOURCES	0004100		
10 State Unrestricted Grants-In-Aid	0004150		
a. State Pub. Sch. Fund (MFP)-exc. Sch. Lch.	0004300		3110
b. State Pub. Sch. Fund (MFP) - Sch. Lunch	0004450		3115
c. 16th Section Land Fund Interest	0004600		3120
d. Other Unrestricted Revenues	0004750		3190
11 State Restricted Grants-In-Aid	0004900		
a. Special Education (excluding MFP)	0005050		3210
b. Education Support Fund (8g)	0005200		3220
c. 16th Section Land Funds (Withdrawals)	0005350		3223
d. Adult Education	0005500		3225
e. PIP	0005650		3230
f. LA-4	0005800		3240
g. Non-Public Transportation	0005950		3250
h. Non-Public Textbook	0006100		3255

i. Other Restricted Revenues	0006250		3290
12 State Revenue in Lieu of Taxes	0006400		
a. Revenue Sharing	0006550		
(1) Constitutional Tax	0006700		3810
(2) Other Taxes	0006850		3815
(3) Excess Portion	0007000		3820
b. Other Revenue in Lieu of Taxes	0007150		3890
13 State Revenue For/On Behalf of LEA	0007300		
a. Employer's Contribution to Teachers	0007450		
Retirement (PIP)	0007600		3910
b. Other Revenue For/On Behalf of LEA	0007750		3990
TOTAL II. REVENUE FROM STATE SOURCES	0008300		
III. REVENUE FROM FEDERAL SOURCES	0008400		
14 Federal Unrestricted Grants-In-Aid - Direct	0008500		
From the Federal Government	0008550		
a. Impact Aid Fund	0008600		4110
b. Other Unrestricted Grants - Direct	0008700		4190
15 Federal Unrestricted Grants-In Aid -	0008800		
Indirect - Through the State	0008900		4200
16 Federal Restricted Grants-In-Aid Direct	0009000		
From the Federal Government	0009100		
a. Federally Affected Areas	0009200		4310
b. JROTC	0009300		4330
c. Headstart Program	0009400		4340
d. Other Restricted Grants - Direct	0009500		4390
17 Federal Restricted Grants-In-Aid - From	0009600		
Federal Gvmt Through The State	0009700		
a. Career and Technical Education	0009800		4510
b. School Food Service	0009900		4515
c. Adult Basic Education	0010000		4520
d. Special Education	0010100		
(1) IDEA - Part B	0010200		4531
(2) IDEA - Preschool	0010300		4532
(3) Part C - Infant/Toddler	0010400		4534
(4) Other Special Education Programs	0010500		4535
e. Every Student Succeeds Act (ESSA)	0010600		
(1) Title I - Eco./Educationally Deprived	0010700		4541
(2) Title I - Part C - Migrant	0010800		4542
(3) Title IV - A - Safe & Drug Free Sch.	0010900		4544
(4) Title II - A - Improving Tch. Quality	0011000		4545
(5) Title III - A - English Language Acq.	0011100		4547
(6) Title IV - B - Comm Learning Center	0011200		4548
(7) Title VI - B - Rural Ed Achieve Pgm	0011300		4549

(8) Title I - Part A - School Improvement	0011400		4550
(9) Title II - Part D - Technology	0011500		4551
(10) Other ESSA Programs	0011600		4559
f. Job Training Partnership Act	0011700		4560
g. Temp. Assistance - Needy Families (TANF)	0011800		4570
h. FEMA - Disaster Relief	0011900		4580
i. Other Restricted Grants through State	0012000		4590
18 Federal Revenue in Lieu of Taxes	0012100		
a. Loss of Taxes - Federal Housing Projects	0012200		4810
b. Sale of Timber, etc.- Fed. Forest Reserve	0012300		4820
c. Other Revenue in Lieu of Taxes	0012400		4890
19 Federal Revenue For/On Behalf of the LEA	0012500		
a. Non-Food Assistance	0012600		4910
b. Value of USDA Commodities	0012700		4920
c. Other Revenues For/On Behalf of the LEA	0012800		4990
TOTAL III. REVENUE FROM FEDERAL SOURCES	0014900		
TOTAL I-III. TOTAL REVENUE	0015000		
I. INSTRUCTION	0015300		
A. Regular Programs - Elementary/Secondary	0015350		
1 Salaries	0015400		
a. Kindergarten Teachers	0015420	112	1105
b. Elementary Teachers (grades 1 thru 8)	0015430	112	1110
c. Secondary Teachers (grades 9 thru 12)	0015440	112	1130
d. Para-professionals (Aides)	0015450	115	1100
e. Substitute Teachers	0015460	123	1100
f. Other Substitute/Temporary Employees	0015470	120	1100
g. Other Instructional Salaries	0015480	100	1100
h. Sabbatical Leave	0015490	140	1100
2 Purchased Professional and Technical Svcs	0015500	300	1100
3 Purchased Property Services	0015505		
a. Repairs and Maintenance Services	0015515	430	1100
b. Rental of Equipment	0015525	442	1100
c. Other Purchased Property Services	0015535	400	1100
4 Other Purchased Services	0015540		
a. Tuition (see KPC 0020430 for others)	0015545		
(1) Paid to Other LEA (In-State)	0015555	561	1100
(2) Paid to Other LEA (Out-of-State)	0015565	562	1100
(3) Paid to Private Sources	0015575	563	1100
b. Travel Expense Reimbursement	0015585	582	1100
c. Other Purchased Services	0015595	500	1100
5 Instructional Supplies	0015600		
a. Technology-Related Supplies	0015610	615	1100
b. Materials and Supplies (e.g., rpt. cards)	0015620	610	1100

c. Textbooks/Workbooks	0015630	642	1100
d. Other Supplies	0015640	600	1100
6 Property/Equipment	0015645		
a. Technology-Related Hardware	0015655	734	1100
b. Technology Software	0015665	735	1100
c. All Other Equipment	0015675	730	1100
d. Other Property	0015685	700	1100
7 Miscellaneous	0015690		
a. Miscellaneous Non-Public Expenditures	0015700	895	1100
b. Other Miscellaneous Expenditures	0015710	800	1100
8 Employee Benefits	0015715		
a. Group Insurance	0015725	210	1100
b. FICA	0015735	220	1100
c. Medicare	0015745	225	1100
d. Employer's Contribution to	0015750		
(1) Louisiana Teachers Retirement	0015760	231	1100
(2) Louisiana School Employees Retirement	0015770	233	1100
(3) Other Retirement	0015780	239	1100
e. Unemployment Compensation	0015790	250	1100
f. Workmen's Compensation	0015800	260	1100
g. Health Benefits (retirees)	0015810	270	1100
h. Sick Leave Severance Pay	0015820	281	1100
i. Annual Leave Severance Pay	0015830	282	1100
j. Other Employee Benefits	0015840	290	1100
TOTAL A. Regular Program Expenditures	0015900		
B. Special Education Programs	0015905		
9 Special Education Programs - Special Needs	0015910		
(Including Summer and Pre-School Prog.)	0015915		
a. Salaries	0015920		
(1) Teachers	0015930	112	1210
(2) Para-professionals (Aides)	0015940	115	1210
(3) Substitute Teachers	0015950	123	1210
(4) Other Substitute/Temp. Employees	0015960	120	1210
(5) Other Instructional Salaries	0015970	100	1210
(6) Sabbatical Leave	0015980	140	1210
b. Purchased Professional and Technical Svcs	0015990	300	1210
c. Purchased Property Services	0015995		
(1) Repairs and Maintenance Services	0016005	430	1210
(2) Rental of Equipment	0016015	442	1210
(3) Other Purchased Property Services	0016025	400	1210
d. Other Purchased Services	0016030		
(1) Tuition (for others, see KPC 0020430)	0016035		
(a) Paid to Other LEA (In-State)	0016045	561	1210

(b) Paid to Other LEA (Out-of-State)	0016055	562	1210
(c) Paid to Non-Pub. Sch. - Vouchers	0016065	563	1210
(d) Paid to Charter Sch. - Vouchers	0016068	566	1210
(e) Paid To Sch. District - Vouchers	0016070	567	1210
(2) Travel Expense Reimbursement	0016075	582	1210
(3) Other Purchased Services	0016085	500	1210
e. Instructional Supplies	0016090		
(1) Technology-Related Supplies	0016100	615	1210
(2) Materials and Supplies	0016110	610	1210
(3) Textbooks/Workbooks	0016120	642	1210
(4) Other Supplies	0016130	600	1210
f. Property/Equipment	0016135		
(1) Technology-Related Hardware	0016145	734	1210
(2) Technology Software	0016155	735	1210
(3) All Other Equipment	0016165	730	1210
(4) Other Property	0016175	700	1210
g. Miscellaneous	0016180		
(1) Miscellaneous Non-Public Expenditures	0016190	895	1210
(2) Other Miscellaneous Expenditures	0016200	800	1210
h. Employee Benefits	0016205		
(1) Group Insurance	0016215	210	1210
(2) FICA	0016225	220	1210
(3) Medicare	0016235	225	1210
(4) Employer's Contribution to	0016240		
(a) Louisiana Teachers Retirement	0016250	231	1210
(b) Louisiana School Emp. Retirement	0016260	233	1210
(c) Other Retirement	0016270	239	1210
(5) Unemployment Compensation	0016280	250	1210
(6) Workmen's Compensation	0016290	260	1210
(7) Health Benefits (retirees)	0016300	270	1210
(8) Sick Leave Severance Pay	0016310	281	1210
(9) Annual Leave Severance Pay	0016320	282	1210
(10) Other Employee Benefits	0016330	290	1210
10 Gifted and Talented Programs	0016335		
a. Salaries	0016340		
(1) Teachers	0016350	112	1220
(2) Para-professionals (Aides)	0016360	115	1220
(3) Substitute Teachers	0016370	123	1220
(4) Other Substitute/Temp. Employees	0016380	120	1220
(5) Other Instructional Salaries	0016390	100	1220
(6) Sabbatical Leave	0016400	140	1220
b. Purchased Professional and Technical Svcs	0016410	300	1220
c. Purchased Property Services	0016415		

(1) Repairs and Maintenance Services	0016425	430	1220
(2) Rental of Equipment	0016435	442	1220
(3) Other Purchased Property Services	0016445	400	1220
d. Other Purchased Services	0016450		
(1) Tuition (for others, see KPC 0020430)	0016455		
(a) Paid to Other LEAs (In-State)	0016465	561	1220
(b) Paid to Other LEA (Out-of-State)	0016475	562	1220
(c) Paid to Non-Pub. Sch. - Vouchers	0016485	563	1220
(d) Paid to Charter Sch. - Vouchers	0016488	566	1220
(e) Paid to Sch. Dist. - Vouchers	0016490	567	1220
(2) Travel Expense Reimbursement	0016495	582	1220
(3) Other Purchased Services	0016505	500	1220
e. Instructional Supplies	0016510		
(1) Technology-Related Supplies	0016520	615	1220
(2) Materials and Supplies	0016530	610	1220
(3) Textbooks/Workbooks	0016540	642	1220
(4) Other Supplies	0016550	600	1220
f. Property/Equipment	0016555		
(1) Technology-Related Hardware	0016565	734	1220
(2) Technology Software	0016575	735	1220
(3) All Other Equipment	0016585	730	1220
(4) Other Property	0016595	700	1220
g. Miscellaneous	0016600		
(1) Miscellaneous Non-Public Expenditures	0016610	895	1220
(2) Other Miscellaneous Expenditures	0016620	800	1220
h. Employee Benefits	0016625		
(1) Group Insurance	0016635	210	1220
(2) FICA	0016645	220	1220
(3) Medicare	0016655	225	1220
(4) Employer's Contribution to	0016660		
(a) Louisiana Teachers Retirement	0016670	231	1220
(b) Louisiana School Emp. Retirement	0016680	233	1220
(c) Other Retirement	0016690	239	1220
(5) Unemployment Compensation	0016700	250	1220
(6) Workmen's Compensation	0016710	260	1220
(7) Health Benefits (retirees)	0016720	270	1220
(8) Sick Leave Severance Pay	0016730	281	1220
(9) Annual Leave Severance Pay	0016740	282	1220
(10) Other Employee Benefits	0016750	290	1220
TOTAL B. Special Education Expenditures	0016800		
C. Career and Technical Education Programs	0016805		
11 Salaries	0016810		
a. Agriculture Teachers	0016820	112	1310

b. Family & Consumer Science Teachers	0016830	112	1340
c. Trade & Industry Program Teachers	0016840	112	1350
d. Business & Admin. Program Teachers	0016850	112	1360
e. Health Science Program Teachers	0016860	112	1370
f. Other Career/Tech. Ed. Program Teachers	0016870	112	1390
g. Para-professionals (Aides)	0016880	115	1300
h. Substitute Teachers	0016890	123	1300
i. Other Substitute/Temp. Employees	0016900	120	1300
j. Other Instructional Salaries	0016910	100	1300
k. Sabbatical Leave	0016920	140	1300
12 Purchased Professional and Technical Svcs	0016930	300	1300
13 Purchased Property Services	0016935		
a. Repairs and Maintenance Services	0016945	430	1300
b. Rental of Equipment	0016955	442	1300
c. Other Purchased Property Services	0016965	400	1300
14 Other Purchased Services	0016970		
a. Tuition (for others, see KPC 0020430)	0016975		
(1) Paid to Other LEAs (In-State)	0016985	561	1300
(2) Paid to Other LEAs (Out-of-State)	0016995	562	1300
(3) Paid to Private Sources	0017005	563	1300
(4) Paid to Other Than LEAs (In-State)	0017015	564	1300
b. Travel Expense Reimbursement	0017025	582	1300
c. Other Purchased Services	0017035	500	1300
15 Instructional Supplies	0017040		
a. Technology-Related Supplies	0017050	615	1300
b. Materials and Supplies (e.g., rpt cards)	0017060	610	1300
c. Textbooks/Workbooks	0017070	642	1300
d. Other Supplies	0017080	600	1300
16 Property/Equipment	0017085		
a. Technology-Related Hardware	0017095	734	1300
b. Technology Software	0017105	735	1300
c. All Other Equipment	0017115	730	1300
d. Other Property	0017125	700	1300
17 Miscellaneous	0017130		
a. Miscellaneous Non-Public Expenditures	0017140	895	1300
b. Other Miscellaneous Expenditures	0017150	800	1300
18 Employee Benefits	0017155		
a. Group Insurance	0017165	210	1300
b. FICA	0017175	220	1300
c. Medicare	0017185	225	1300
d. Employer's Contribution to	0017190		
(1) Louisiana Teachers Retirement	0017200	231	1300
(2) Louisiana School Employees Retirement	0017210	233	1300

(3) Other Retirement	0017220	239	1300
e. Unemployment Compensation	0017230	250	1300
f. Workmen's Compensation	0017240	260	1300
g. Health Benefits (retirees)	0017250	270	1300
h. Sick Leave Severance Pay	0017260	281	1300
i. Annual Leave Severance Pay	0017270	282	1300
j. Other Employee Benefits	0017280	290	1300
TOTAL C. Career and Tech. Ed Prog. Expenditures	0017330		
D. Other Instructional Programs - Elem./Sec.	0017335		
19 Co-curricular Activities (1410)	0017340		
a. Salaries	0017345		
(1) Teacher (e.g. Band Dir, Debate Coach)	0017355	112	1410
(2) Para-professionals (Aides)	0017365	115	1410
(3) Substitute Teachers	0017375	123	1410
(4) Other Substitute/Temp. Employees	0017385	120	1410
(5) Other Instructional Salaries	0017395	100	1410
(6) Sabbatical Leave	0017405	140	1410
b. Purchased Professional and Technical Svcs	0017415	300	1410
c. Purchased Property Services	0017420		
(1) Repairs and Maintenance Services	0017430	430	1410
(2) Rental of Equipment	0017440	442	1410
(3) Other Purchased Property Services	0017450	400	1410
d. Other Purchased Services	0017455		
(1) Tuition (for others, see KPC 0020430)	0017460		
(a) Paid to Other LEA (In-State)	0017470	561	1410
(b) Paid to Other LEA (Out-of-State)	0017480	562	1410
(c) Paid to Private Sources	0017490	563	1410
(2) Travel Expense Reimbursement	0017500	582	1410
(3) Other Purchased Services	0017510	500	1410
e. Instructional Supplies	0017515		
(1) Technology-Related Supplies	0017525	615	1410
(2) Materials and Supplies	0017535	610	1410
(3) Textbooks/Workbooks	0017545	642	1410
(4) Other Supplies	0017555	600	1410
f. Property/Equipment	0017560		
(1) Technology-Related Hardware	0017570	734	1410
(2) Technology Software	0017580	735	1410
(3) All Other Equipment	0017590	730	1410
(4) Other Property	0017600	700	1410
g. Miscellaneous	0017605		
(1) Miscellaneous Non-Public Expenditures	0017615	895	1410
(2) Other Miscellaneous Expenditures	0017625	800	1410
h. Employee Benefits	0017630		

(1) Group Insurance	0017640	210	1410
(2) FICA	0017650	220	1410
(3) Medicare	0017660	225	1410
(4) Employer's Contribution to	0017665		
(a) Louisiana Teachers Retirement	0017675	231	1410
(b) Louisiana School Emp. Retirement	0017685	233	1410
(c) Other Retirement	0017695	239	1410
(5) Unemployment Compensation	0017705	250	1410
(6) Workmen's Compensation	0017715	260	1410
(7) Health Benefits (retirees)	0017725	270	1410
(8) Sick Leave Severance Pay	0017735	281	1410
(9) Annual Leave Severance Pay	0017745	282	1410
(10) Other Employee Benefits	0017755	290	1410
20 Athletics Programs (1420)	0017760		
a. Salaries	0017765		
(1) Teachers (e.g. Coaches, Dance Dir.)	0017775	112	1420
(2) Para-professionals (Aides)	0017785	115	1420
(3) Substitute Teachers	0017795	123	1420
(4) Other Substitute/Temp. Employees	0017805	120	1420
(5) Other Instructional Salaries	0017815	100	1420
(6) Sabbatical Leave	0017825	140	1420
b. Purchased Professional and Technical Svcs	0017835	300	1420
c. Purchased Property Services	0017840		
(1) Repairs and Maintenance Services	0017850	430	1420
(2) Rental of Equipment	0017860	442	1420
(3) Other Purchased Property Services	0017870	400	1420
d. Other Purchased Services	0017875		
(1) Tuition (for others, see KPC 0020430)	0017880		
(a) Paid to Other LEA (In-State)	0017890	561	1420
(b) Paid to Other LEA (Out-of-State)	0017900	562	1420
(c) Paid to Private Sources	0017910	563	1420
(2) Travel Expense Reimbursement	0017920	582	1420
(3) Other Purchased Services	0017930	500	1420
e. Instructional Supplies	0017935		
(1) Technology-Related Supplies	0017945	615	1420
(2) Materials and Supplies	0017955	610	1420
(3) Textbooks/Workbooks	0017965	642	1420
(4) Other Supplies	0017975	600	1420
f. Property/Equipment	0017980		
(1) Technology-Related Hardware	0017990	734	1420
(2) Technology Software	0018000	735	1420
(3) All Other Equipment	0018010	730	1420
(4) Other Property	0018020	700	1420

g. Miscellaneous	0018025		
(1) Miscellaneous Non-Public Expenditures	0018035	850	1420
(2) Other Miscellaneous Expenditures	0018045	800	1420
h. Employee Benefits	0018050		
(1) Group Insurance	0018060	210	1420
(2) FICA	0018070	220	1420
(3) Medicare	0018080	225	1420
(4) Employer's Contribution to	0018085		
(a) Louisiana Teachers Retirement	0018095	231	1420
(b) Louisiana School Emp. Retirement	0018105	233	1420
(c) Other Retirement	0018115	239	1420
(5) Unemployment Compensation	0018125	250	1420
(6) Workmen's Compensation	0018135	260	1420
(7) Health Benefits (retirees)	0018145	270	1420
(8) Sick Leave Severance Pay	0018155	281	1420
(9) Annual Leave Severance Pay	0018165	282	1420
(10) Other Employee Benefits	0018175	290	1420
21 Driver Education Programs (1440)	0018180		
a. Salaries	0018185		
(1) Teachers	0018195	112	1440
(2) Para-professionals (Aides)	0018205	115	1440
(3) Substitute Teachers	0018215	123	1440
(4) Other Substitute/Temp. Employees	0018225	120	1440
(5) Other Instructional Salaries	0018235	100	1440
(6) Sabbatical Leave	0018245	140	1440
b. Purchased Professional and Technical Svcs	0018255	300	1440
c. Purchased Property Services	0018260		
(1) Repairs and Maintenance Services	0018270	430	1440
(2) Rental of Equipment and Vehicles	0018280	442	1440
(3) Other Purchased Property Services	0018290	400	1440
d. Other Purchased Services	0018295		
(1) Fleet Insurance	0018305	523	1440
(2) Tuition (for others, see KPC 0020430)	0018310		
(a) Paid to Other LEA (In-State)	0018320	561	1440
(b) Paid to Other LEA (Out-of-State)	0018330	562	1440
(c) Paid to Private Sources	0018340	563	1440
(3) Travel Expense Reimbursement	0018350	582	1440
(4) Other Purchased Services	0018360	500	1440
e. Instructional Supplies	0018365		
(1) Technology-Related Supplies	0018375	615	1440
(2) Materials and Supplies	0018385	610	1440
(3) Fuel	0018395	626	1440
(4) Textbooks/Workbooks	0018405	642	1440

(5) Other Supplies	0018415	600	1440
f. Property/Equipment	0018420		
(1) Technology-Related Hardware	0018430	734	1440
(2) Technology Software	0018440	735	1440
(3) All Other Equipment (Including Veh.)	0018450	730	1440
(4) Other Property	0018460	700	1440
g. Miscellaneous	0018465		
(1) Miscellaneous Non-Public Expenditures	0018475	895	1440
(2) Other Miscellaneous Expenditures	0018485	800	1440
h. Employee Benefits	0018490		
(1) Group Insurance	0018500	210	1440
(2) FICA	0018510	220	1440
(3) Medicare	0018520	225	1440
(4) Employer's Contribution to	0018525		
(a) Louisiana Teachers Retirement	0018535	231	1440
(b) Louisiana School Emp. Retirement	0018545	233	1440
(c) Other Retirement	0018555	239	1440
(5) Unemployment Compensation	0018565	250	1440
(6) Workmen's Compensation	0018575	260	1440
(7) Health Benefits (retirees)	0018585	270	1440
(8) Sick Leave Severance Pay	0018595	281	1440
(9) Annual Leave Severance Pay	0018605	282	1440
(10) Other Employee Benefits	0018615	290	1440
22 Junior ROTC Program (1450)	0018620		
a. Salaries	0018625		
(1) Teachers/Instructors	0018635	112	1450
(2) Para-professionals (Aides)	0018645	115	1450
(3) Substitute Teachers	0018655	123	1450
(4) Other Substitute/Temp. Employees	0018665	120	1450
(5) Other Instructional Salaries	0018675	100	1450
(6) Sabbatical Leave	0018685	140	1450
b. Purchased Professional and Technical Svcs	0018695	300	1450
c. Purchased Property Services	0018700		
(1) Repairs and Maintenance Services	0018710	430	1450
(2) Rental of Equipment	0018720	442	1450
(3) Other Purchased Property Services	0018730	400	1450
d. Other Purchased Services	0018735		
(1) Tuition (for others, see KPC 0020430)	0018740		
(a) Paid to Other LEA (In-State)	0018750	561	1450
(b) Paid to Other LEA (Out-of-State)	0018760	562	1450
(c) Paid to Private Sources	0018770	563	1450
(2) Travel Expense Reimbursement	0018780	582	1450
(3) Other Purchased Services	0018790	500	1450

e. Instructional Supplies	0018795		
(1) Technology-Related Supplies	0018805	615	1450
(2) Materials and Supplies	0018815	610	1450
(3) Textbooks/Workbooks	0018825	642	1450
(4) Other Supplies	0018835	600	1450
f. Property/Equipment	0018840		
(1) Technology-Related Hardware	0018850	734	1450
(2) Technology Software	0018860	735	1450
(3) All Other Equipment	0018870	730	1450
(4) Other Property	0018880	700	1450
g. Miscellaneous	0018885		
(1) Miscellaneous Non-Public Expenditures	0018895	895	1450
(2) Other Miscellaneous Expenditures	0018905	800	1450
h. Employee Benefits	0018910		
(1) Group Insurance	0018920	210	1450
(2) FICA	0018930	220	1450
(3) Medicare	0018940	225	1450
(4) Employer's Contribution to	0018945		
(a) Louisiana Teachers Retirement	0018955	231	1450
(b) Louisiana School Emp. Retirement	0018965	233	1450
(c) Other Retirement	0018975	239	1450
(5) Unemployment Compensation	0018985	250	1450
(6) Workmen's Compensation	0018995	260	1450
(7) Health Benefits (retirees)	0019005	270	1450
(8) Sick Leave Severance Pay	0019015	281	1450
(9) Annual Leave Severance Pay	0019025	282	1450
(10) Other Employee Benefits	0019035	290	1450
23 After-School Programs - Exclude Special Ed.	0019040		
a. Salaries	0019045		
(1) Teachers	0019055	112	1460
(2) Para-professionals (Aides)	0019065	115	1460
(3) Substitute Teachers	0019075	123	1460
(4) Other Substitute/Temp. Employees	0019085	120	1460
(5) Other Instructional Salaries	0019095	100	1460
(6) Sabbatical Leave	0019105	140	1460
b. Purchased Professional and Technical Svcs	0019115	300	1460
c. Purchased Property Services	0019120		
(1) Repairs and Maintenance Services	0019130	430	1460
(2) Rental of Equipment	0019140	442	1460
(3) Other Purchased Property Services	0019150	400	1460
d. Other Purchased Services	0019155		
(1) Tuition (for others, see KPC 0020430)	0019160		
(a) Paid to Other LEA (In-State)	0019170	561	1460

(b) Paid to Other LEA (Out-of-State)	0019180	562	1460
(c) Paid to Private Sources	0019190	563	1460
(2) Travel Expense Reimbursement	0019200	582	1460
(3) Other Purchased Services	0019210	500	1460
e. Instructional Supplies	0019215		
(1) Technology-Related Supplies	0019225	615	1460
(2) Materials and Supplies	0019235	610	1460
(3) Textbooks/Workbooks	0019245	642	1460
(4) Other Supplies	0019255	600	1460
f. Property/Equipment	0019260		
(1) Technology-Related Hardware	0019270	734	1460
(2) Technology Software	0019280	735	1460
(3) All Other Equipment	0019290	730	1460
(4) Other Property	0019300	700	1460
g. Miscellaneous	0019305		
(1) Miscellaneous Non-Public Expenditures	0019315	895	1460
(2) Other Miscellaneous Expenditures	0019325	800	1460
h. Employee Benefits	0019330		
(1) Group Insurance	0019340	210	1460
(2) FICA	0019350	220	1460
(3) Medicare	0019360	225	1460
(4) Employer's Contribution to	0019365		
(a) Louisiana Teachers Retirement	0019375	231	1460
(b) Louisiana School Emp. Retirement	0019385	233	1460
(c) Other Retirement	0019395	239	1460
(5) Unemployment Compensation	0019405	250	1460
(6) Workmen's Compensation	0019415	260	1460
(7) Health Benefits (retirees)	0019425	270	1460
(8) Sick Leave Severance Pay	0019435	281	1460
(9) Annual Leave Severance Pay	0019445	282	1460
(10) Other Employee Benefits	0019455	290	1460
24 Summer School Programs - Exclude Special Ed.	0019460		
a. Salaries	0019465		
(1) Teachers	0019475	112	1470
(2) Para-professionals (Aides)	0019485	115	1470
(3) Substitute Teachers	0019495	123	1470
(4) Other Substitute/Temp. Employees	0019505	120	1470
(5) Other Instructional Salaries	0019515	100	1470
(6) Sabbatical Leave	0019525	140	1470
b. Purchased Professional and Technical Svcs	0019535	300	1470
c. Purchased Property Services	0019540		
(1) Repairs and Maintenance Services	0019550	430	1470
(2) Rental of Equipment	0019560	442	1470

(3) Other Purchased Property Services	0019570	400	1470
d. Other Purchased Services	0019575		
(1) Tuition (for others, see KPC 0020430)	0019580		
(a) Paid to Other LEA (In-State)	0019590	561	1470
(b) Paid to Other LEA (Out-of-State)	0019600	562	1470
(c) Paid to Private Sources	0019610	563	1470
(2) Travel Expense Reimbursement	0019620	582	1470
(3) Other Purchased Services	0019630	500	1470
e. Instructional Supplies	0019635		
(1) Technology-Related Supplies	0019645	615	1470
(2) Materials and Supplies	0019655	610	1470
(3) Textbooks/Workbooks	0019665	642	1470
(4) Other Supplies	0019675	600	1470
f. Property/Equipment	0019680		
(1) Technology-Related Hardware	0019690	734	1470
(2) Technology Software	0019700	735	1470
(3) All Other Equipment	0019710	730	1470
(4) Other Property	0019720	700	1470
g. Miscellaneous	0019725		
(1) Miscellaneous Non-Public Expenditures	0019735	895	1470
(2) Other Miscellaneous Expenditures	0019745	800	1470
h. Employee Benefits	0019750		
(1) Group Insurance	0019760	210	1470
(2) FICA	0019770	220	1470
(3) Medicare	0019780	225	1470
(4) Employer's Contribution to	0019785		
(a) Louisiana Teachers Retirement	0019795	231	1470
(b) Louisiana School Emp. Retirement	0019805	233	1470
(c) Other Retirement	0019815	239	1470
(5) Unemployment Compensation	0019825	250	1470
(6) Workmen's Compensation	0019835	260	1470
(7) Health Benefits (retirees)	0019845	270	1470
(8) Sick Leave Severance Pay	0019855	281	1470
(9) Annual Leave Severance Pay	0019865	282	1470
(10) Other Employee Benefits	0019875	290	1470
25 Alternative School Programs (1480)	0019880		
a. Salaries	0019885		
(1) Teachers	0019895	112	1480
(2) Para-professionals (Aides)	0019905	115	1480
(3) Substitute Teachers	0019915	123	1480
(4) Other Substitute/Temp. Employees	0019925	120	1480
(5) Other Instructional Salaries	0019935	100	1480
(6) Sabbatical Leave	0019945	140	1480

b. Purchased Professional and Technical Svcs	0019955	300	1480
c. Purchased Property Services	0019960		
(1) Repairs and Maintenance Services	0019970	430	1480
(2) Rental of Equipment	0019980	442	1480
(3) Other Purchased Property Services	0019990	400	1480
d. Other Purchased Services	0019995		
(1) Tuition (for others, see KPC 0020430)	0020000		
(a) Paid to Other LEA (In-State)	0020010	561	1480
(b) Paid to Other LEA (Out-of-State)	0020020	562	1480
(c) Paid to Private Sources	0020030	563	1480
(2) Travel Expense Reimbursement	0020040	582	1480
(3) Other Purchased Services	0020050	500	1480
e. Instructional Supplies	0020055		
(1) Technology-Related Supplies	0020065	615	1480
(2) Materials and Supplies	0020075	610	1480
(3) Textbooks/Workbooks	0020085	642	1480
(4) Other Supplies	0020095	600	1480
f. Property/Equipment	0020100		
(1) Technology-Related Hardware	0020110	734	1480
(2) Technology Software	0020120	735	1480
(3) All Other Equipment	0020130	730	1480
(4) Other Property	0020140	700	1480
g. Miscellaneous	0020145		
(1) Miscellaneous Non-Public Expenditures	0020155	895	1480
(2) Other Miscellaneous Expenditures	0020165	800	1480
h. Employee Benefits	0020170		
(1) Group Insurance	0020180	210	1480
(2) FICA	0020190	220	1480
(3) Medicare	0020200	225	1480
(4) Employer's Contribution to	0020205		
(a) Louisiana Teachers Retirement	0020215	231	1480
(b) Louisiana School Emp. Retirement	0020225	233	1480
(c) Other Retirement	0020235	239	1480
(5) Unemployment Compensation	0020245	250	1480
(6) Workmen's Compensation	0020255	260	1480
(7) Health Benefits (retirees)	0020265	270	1480
(8) Sick Leave Severance Pay	0020275	281	1480
(9) Annual Leave Severance Pay	0020285	282	1480
(10) Other Employee Benefits	0020295	290	1480
26 Other Instructional Programs (1490)	0020300		
a. Salaries	0020305		
(1) Teachers	0020315	112	1490
(2) Para-professionals (Aides)	0020325	115	1490

(3) Substitute Teachers	0020335	123	1490
(4) Other Substitute/Temp. Employees	0020345	120	1490
(5) Other Instructional Salaries	0020355	100	1490
(6) Sabbatical Leave	0020365	140	1490
b. Purchased Professional and Technical Svcs	0020375	300	1490
c. Purchased Property Services	0020380		
(1) Repairs and Maintenance Services	0020390	430	1490
(2) Rental of Equipment	0020400	442	1490
(3) Other Purchased Property Services	0020410	400	1490
d. Other Purchased Services	0020415		
(1) Tuition Not Reported Elsewhere	0020420		
(a) Paid to Other LEA (In-State)	0020430	561	1490
(b) Paid to Other LEA (Out-of-State)	0020440	562	1490
(c) Paid to Non-Pub. Sch. - Vouchers	0020450	563	1490
(d) Other Than LEA's (In-State)	0020460	564	1490
(e) Other Than LEA's (Out-Of-State)	0020470	565	1490
(f) Paid To Charter Sch. - Vouchers	0020480	566	1490
(g) Paid To Sch. District - Vouchers	0020490	567	1490
(h) Paid To All Others	0020500	569	1490
(2) Travel Expense Reimbursement	0020510	582	1490
(3) Other Purchased Services	0020520	500	1490
e. Instructional Supplies	0020525		
(1) Technology-Related Supplies	0020535	615	1490
(2) Materials and Supplies	0020545	610	1490
(3) Textbooks/Workbooks	0020555	642	1490
(4) Other Supplies	0020565	600	1490
f. Property/Equipment	0020570		
(1) Technology-Related Hardware	0020580	734	1490
(2) Technology Software	0020590	735	1490
(3) All Other Equipment	0020600	730	1490
(4) Other Property	0020610	700	1490
g. Miscellaneous	0020615		
(1) Miscellaneous Non-Public Expenditures	0020625	895	1490
(2) Other Miscellaneous Expenditures	0020635	800	1490
h. Employee Benefits	0020640		
(1) Group Insurance	0020650	210	1490
(2) FICA	0020660	220	1490
(3) Medicare	0020670	225	1490
(4) Employer's Contribution to	0020675		
(a) Louisiana Teachers Retirement	0020685	231	1490
(b) Louisiana School Emp. Retirement	0020695	233	1490
(c) Other Retirement	0020705	239	1490
(5) Unemployment Compensation	0020715	250	1490

(6) Workmen's Compensation	0020725	260	1490
(7) Health Benefits (retirees)	0020735	270	1490
(8) Sick Leave Severance Pay	0020745	281	1490
(9) Annual Leave Severance Pay	0020755	282	1490
(10) Other Employee Benefits	0020765	290	1490
TOTAL D. Other Instructional Prog. Expenditures	0020850		
E. Special Programs	0020855		
27 ESSA/Culturally Deprived Programs	0020860		
a. Salaries	0020865		
(1) Teachers	0020875	112	1510
(2) Para-professionals (Aides)	0020885	115	1510
(3) Substitute Teachers	0020895	123	1510
(4) Other Substitute/Temp. Employees	0020905	120	1510
(5) Other Instructional Salaries	0020915	100	1510
(6) Sabbatical Leave	0020925	140	1510
b. Purchased Professional and Technical Svcs	0020935	300	1510
c. Purchased Property Services	0020940		
(1) Repairs and Maintenance Services	0020950	430	1510
(2) Rental of Equipment	0020960	442	1510
(3) Other Purchased Property Services	0020970	400	1510
d. Other Purchased Services	0020975		
(1) Tuition (for others, see KPC 0020430)	0020980		
(a) Paid to Other LEA (In-State)	0020990	561	1510
(b) Paid to Other LEA (Out-of-State)	0021000	562	1510
(c) Paid to Private Sources	0021010	563	1510
(2) Travel Expense Reimbursement	0021020	582	1510
(3) Other Purchased Services	0021030	500	1510
e. Instructional Supplies	0021035		
(1) Technology-Related Supplies	0021045	615	1510
(2) Materials and Supplies	0021055	610	1510
(3) Textbooks/Workbooks	0021065	642	1510
(4) Other Supplies	0021075	600	1510
f. Property/Equipment	0021080		
(1) Technology-Related Hardware	0021090	734	1510
(2) Technology Software	0021100	735	1510
(3) All Other Equipment	0021110	730	1510
(4) Other Property	0021120	700	1510
g. Miscellaneous	0021125		
(1) Miscellaneous Non-Public Expenditures	0021135	895	1510
(2) Other Miscellaneous Expenditures	0021145	800	1510
h. Employee Benefits	0021150		
(1) Group Insurance	0021160	210	1510
(2) FICA	0021170	220	1510

(3) Medicare	0021180	225	1510
(4) Employer's Contribution to	0021185		
(a) Louisiana Teachers Retirement	0021195	231	1510
(b) Louisiana School Emp. Retirement	0021205	233	1510
(c) Other Retirement	0021215	239	1510
(5) Unemployment Compensation	0021225	250	1510
(6) Workmen's Compensation	0021235	260	1510
(7) Health Benefits (retirees)	0021245	270	1510
(8) Sick Leave Severance Pay	0021255	281	1510
(9) Annual Leave Severance Pay	0021265	282	1510
(10) Other Employee Benefits	0021275	290	1510
28 English Language Acquisition Gp (Title III)	0021280		
a. Salaries	0021285		
(1) Teachers	0021295	112	1520
(2) Para-professionals (Aides)	0021305	115	1520
(3) Substitute Teachers	0021315	123	1520
(4) Other Substitute/Temp. Employees	0021325	120	1520
(5) Other Instructional Salaries	0021335	100	1520
(6) Sabbatical Leave	0021345	140	1520
b. Purchased Professional and Technical Svcs	0021355	300	1520
c. Purchased Property Services	0021360		
(1) Repairs and Maintenance Services	0021370	430	1520
(2) Rental of Equipment	0021380	442	1520
(3) Other Purchased Property Services	0021390	400	1520
d. Other Purchased Services	0021395		
(1) Tuition (for others, see KPC 0020430)	0021400		
(a) Paid to Other LEA (In-State)	0021410	561	1520
(b) Paid to Other LEA (Out-of-State)	0021420	562	1520
(c) Paid to Private Sources	0021430	563	1520
(2) Travel Expense Reimbursement	0021440	582	1520
(3) Other Purchased Services	0021450	500	1520
e. Instructional Supplies	0021455		
(1) Technology-Related Supplies	0021465	615	1520
(2) Materials and Supplies	0021475	610	1520
(3) Textbooks/Workbooks	0021485	642	1520
(4) Other Supplies	0021495	600	1520
f. Property/Equipment	0021500		
(1) Technology-Related Hardware	0021510	734	1520
(2) Technology Software	0021520	735	1520
(3) All Other Equipment	0021530	730	1520
(4) Other Property	0021540	700	1520
g. Miscellaneous	0021545		
(1) Miscellaneous Non-Public Expenditures	0021555	895	1520

(2) Other Miscellaneous Expenditures	0021565	800	1520
h. Employee Benefits	0021570		
(1) Group Insurance	0021580	210	1520
(2) FICA	0021590	220	1520
(3) Medicare	0021600	225	1520
(4) Employer's Contribution to	0021605		
(a) Louisiana Teachers Retirement	0021615	231	1520
(b) Louisiana School Emp. Retirement	0021625	233	1520
(c) Other Retirement	0021635	239	1520
(5) Unemployment Compensation	0021645	250	1520
(6) Workmen's Compensation	0021655	260	1520
(7) Health Benefits (retirees)	0021665	270	1520
(8) Sick Leave Severance Pay	0021675	281	1520
(9) Annual Leave Severance Pay	0021685	282	1520
(10) Other Employee Benefits	0021695	290	1520
29 Pre-Kindergarten Programs	0021700		
(e.g., Headstart, Early Childhood, etc.)	0021705		
a. Salaries	0021710		
(1) Teachers	0021720	112	1530
(2) Para-professionals (Aides)	0021730	115	1530
(3) Substitute Teachers	0021740	123	1530
(4) Other Substitute/Temp. Employees	0021750	120	1530
(5) Other Instructional Salaries	0021760	100	1530
(6) Sabbatical Leave	0021770	140	1530
b. Purchased Professional and Technical Svcs	0021780	300	1530
c. Purchased Property Services	0021785		
(1) Repairs and Maintenance Services	0021795	430	1530
(2) Rental of Equipment	0021805	442	1530
(3) Other Purchased Property Services	0021815	400	1530
d. Other Purchased Services	0021820		
(1) Tuition (for others, see KPC 0020430)	0021825		
(a) Paid to Other LEA (In-State)	0021835	561	1530
(b) Paid to Other LEA (Out-of-State)	0021845	562	1530
(c) Paid to Private Sources	0021855	563	1530
(2) Travel Expense Reimbursement	0021865	582	1530
(3) Other Purchased Services	0021875	500	1530
e. Instructional Supplies	0021880		
(1) Technology-Related Supplies	0021890	615	1530
(2) Materials and Supplies	0021900	610	1530
(3) Textbooks/Workbooks	0021910	642	1530
(4) Other Supplies	0021920	600	1530
f. Property/Equipment	0021925		
(1) Technology-Related Hardware	0021935	734	1530

(2) Technology Software	0021945	735	1530
(3) All Other Equipment	0021955	730	1530
(4) Other Property	0021965	700	1530
g. Miscellaneous	0021970		
(1) Miscellaneous Non-Public Expenditures	0021980	895	1530
(2) Other Miscellaneous Expenditures	0021990	800	1530
h. Employee Benefits	0021995		
(1) Group Insurance	0022005	210	1530
(2) FICA	0022015	220	1530
(3) Medicare	0022025	225	1530
(4) Employer's Contribution to	0022030		
(a) Louisiana Teachers Retirement	0022040	231	1530
(b) Louisiana School Emp. Retirement	0022050	233	1530
(c) Other Retirement	0022060	239	1530
(5) Unemployment Compensation	0022070	250	1530
(6) Workmen's Compensation	0022080	260	1530
(7) Health Benefits (retirees)	0022090	270	1530
(8) Sick Leave Severance Pay	0022100	281	1530
(9) Annual Leave Severance Pay	0022110	282	1530
(10) Other Employee Benefits	0022120	290	1530
30 Other Special Programs	0022125		
a. Salaries	0022130		
(1) Teachers	0022140	112	1590
(2) Para-professionals (Aides)	0022150	115	1590
(3) Substitute Teachers	0022160	123	1590
(4) Other Substitute/Temp. Employees	0022170	120	1590
(5) Other Instructional Salaries	0022180	100	1590
(6) Sabbatical Leave	0022190	140	1590
b. Purchased Professional and Technical Svcs	0022200	300	1590
c. Purchased Property Services	0022205		
(1) Repairs and Maintenance Services	0022215	430	1590
(2) Rental of Equipment	0022225	442	1590
(3) Other Purchased Property Services	0022235	400	1590
d. Other Purchased Services	0022240		
(1) Tuition (for others, see KPC 0020430)	0022245		
(a) Paid to Other LEA (In-State)	0022255	561	1590
(b) Paid to Other LEA (Out-of-State)	0022265	562	1590
(c) Paid to Private Sources	0022275	563	1590
(2) Travel Expense Reimbursement	0022285	582	1590
(3) Other Purchased Services	0022295	500	1590
e. Instructional Supplies	0022300		
(1) Technology-Related Supplies	0022310	615	1590
(2) Materials and Supplies	0022320	610	1590

(3) Textbooks/Workbooks	0022330	642	1590
(4) Other Supplies	0022340	600	1590
f. Property/Equipment	0022345		
(1) Technology-Related Hardware	0022355	734	1590
(2) Technology Software	0022365	735	1590
(3) All Other Equipment	0022375	730	1590
(4) Other Property	0022385	700	1590
g. Miscellaneous	0022390		
(1) Miscellaneous Non-Public Expenditures	0022400	895	1590
(2) Other Miscellaneous Expenditures	0022410	800	1590
h. Employee Benefits	0022415		
(1) Group Insurance	0022425	210	1590
(2) FICA	0022435	220	1590
(3) Medicare	0022445	225	1590
(4) Employer's Contribution to	0022450		
(a) Louisiana Teachers Retirement	0022460	231	1590
(b) Louisiana School Emp. Retirement	0022470	233	1590
(c) Other Retirement	0022480	239	1590
(5) Unemployment Compensation	0022490	250	1590
(6) Workmen's Compensation	0022500	260	1590
(7) Health Benefits (retirees)	0022510	270	1590
(8) Sick Leave Severance Pay	0022520	281	1590
(9) Annual Leave Severance Pay	0022530	282	1590
(10) Other Employee Benefits	0022540	290	1590
TOTAL E. Special Program Expenditures	0022600		
F. Adult/Continuing Education Programs	0022605		
31 Salaries	0022610		
a. Teachers	0022620	112	1600
b. Para-professionals (Aides)	0022630	115	1600
c. Substitute Teachers	0022640	123	1600
d. Other Substitute/Temp. Employees	0022650	120	1600
e. Other Instructional Salaries	0022660	100	1600
f. Sabbatical Leave	0022670	140	1600
32 Purchased Professional and Technical Svcs	0022680	300	1600
33 Purchased Property Services	0022685		
a. Repairs and Maintenance Services	0022695	430	1600
b. Rental of Equipment	0022705	442	1600
c. Other Purchased Property Services	0022715	400	1600
34 Other Purchased Services	0022720		
a. Tuition (for others, see KPC 0020430)	0022725		
(1) Paid to Other LEA (In-State)	0022735	561	1600
(2) Paid to Other LEA (Out-of-State)	0022745	562	1600
(3) Paid to Private Sources	0022755	563	1600

b. Travel Expense Reimbursement	0022765	582	1600
c. Other Purchased Services	0022775	500	1600
35 Instructional Supplies	0022780		
a. Technology-Related Supplies	0022790	615	1600
b. Materials and Supplies	0022800	610	1600
c. Textbooks/Workbooks	0022810	642	1600
d. Other Supplies	0022820	600	1600
36 Property/Equipment	0022825		
a. Technology-Related Hardware	0022835	734	1600
b. Technology Software	0022845	735	1600
c. All Other Equipment	0022855	730	1600
d. Other Property	0022865	700	1600
37 Miscellaneous	0022870		
a. Miscellaneous Non-Public Expenditures	0022880	895	1600
b. Other Miscellaneous Expenditures	0022890	800	1600
38 Employee Benefits	0022895		
a. Group Insurance	0022905	210	1600
b. FICA	0022915	220	1600
c. Medicare	0022925	225	1600
d. Employer's Contribution to	0022930		
(1) Louisiana Teachers Retirement	0022940	231	1600
(2) Louisiana School Employees Retirement	0022950	233	1600
(3) Other Retirement	0022960	239	1600
e. Unemployment Compensation	0022970	250	1600
f. Workmen's Compensation	0022980	260	1600
g. Health Benefits (retirees)	0022990	270	1600
h. Sick Leave Severance Pay	0023000	281	1600
i. Annual Leave Severance Pay	0023010	282	1600
j. Other Employee Benefits	0023020	290	1600
TOTAL F. Adult/Continuing Ed. Expenditures	0023050		
SECTION G/SUB-PARA 39-46 RESERVED FOR	0023055		
COMM COLLEGE PROG DATA (PRE-1999 RPT)	0023060		
39 Salaries	0023065		
a. Teachers	0023070	112	1700
b. Para-professionals (Aides)	0023075	115	1700
c. Substitute Teachers	0023080	123	1700
d. Sabbatical Leave	0023085	140	1700
40 Purchased Professional and Technical Svcs	0023090	300	1700
41 Purchased Property Services	0023095		
a. Repairs and Maintenance Services	0023100	430	1700
42 Other Purchased Services	0023105		
a. Travel Expense Reimbursement	0023110	582	1700
43 Instructional Supplies	0023115		

a. Materials and Supplies	0023120	610	1700
b. Textbooks/Workbooks	0023125	642	1700
44 Equipment	0023130		
a. All Other Equipment	0023135	730	1700
45 Miscellaneous Expenditures	0023140	800	1700
46 Employee Benefits	0023145		
a. Group Insurance	0023150	210	1700
b. FICA	0023155	220	1700
c. Medicare	0023160	225	1700
d. Employer's Contribution to	0023165		
(1) Louisiana Teachers Retirement	0023170	231	1700
(2) Louisiana School Employees Retirement	0023175	233	1700
(3) Other Retirement	0023180	239	1700
e. Unemployment Compensation	0023185	250	1700
f. Workmen's Compensation	0023190	260	1700
g. Health Benefits (retirees)	0023195	270	1700
h. Sick Leave Severance Pay	0023200	281	1700
i. Other Employee Benefits	0023205	290	1700
TOTAL G. Community/Jr. College Ed. Expenditures	0023210		
TOTAL I. A-G. INSTRUCTION EXPENDITURES	0024190		
II. SUPPORT SERVICES PROGRAMS	0024205		
A. Pupil Support Services	0024210		
47 Attendance and Social Work Services	0024215		
a. Salaries	0024220		
(1) Supervisors	0024230	111	2111
(2) Social Workers	0024240	113	2113
(3) Clerical/Secretarial	0024250	114	2110
(4) Other Attendance/Social Work Salaries	0024260	100	2110
(5) Sabbatical Leave	0024270	140	2110
b. Purchased Professional and Technical Svcs	0024280	300	2110
c. Purchased Property Services	0024285		
(1) Repairs and Maintenance Services	0024295	430	2110
(2) Rental of Equipment	0024305	442	2110
(3) Other Purchased Property Services	0024315	400	2110
d. Other Purchased Services	0024320		
(1) Travel Expense Reimbursement	0024330	582	2110
(2) Other Purchased Services	0024340	500	2110
e. Supplies	0024345		
(1) Technology-Related Supplies	0024355	615	2110
(2) Materials and Supplies	0024365	610	2110
(3) Other Supplies	0024375	600	2110
f. Property/Equipment	0024380		
(1) Technology-Related Hardware	0024390	734	2110

(2) Technology Software	0024400	735	2110
(3) All Other Equipment	0024410	730	2110
(4) Other Property	0024420	700	2110
g. Miscellaneous	0024425		
(1) Miscellaneous Non-Public Expenditures	0024435	895	2110
(2) Other Miscellaneous Expenditures	0024445	800	2110
h. Employee Benefits	0024500		
(1) Group Insurance	0024510	210	2110
(2) FICA	0024520	220	2110
(3) Medicare	0024530	225	2110
(4) Employer's Contribution to	0024535		
(a) Louisiana Teachers Retirement	0024545	231	2110
(b) Louisiana School Emp. Retirement	0024555	233	2110
(c) Other Retirement	0024565	239	2110
(5) Unemployment Compensation	0024575	250	2110
(6) Workmen's Compensation	0024585	260	2110
(7) Health Benefits (retirees)	0024595	270	2110
(8) Sick Leave Severance Pay	0024605	281	2110
(9) Annual Leave Severance Pay	0024615	282	2110
(10) Other Employee Benefits	0024625	290	2110
48 Guidance Services (All Students)	0024640		
a. Salaries	0024645		
(1) Supervisors	0024655	111	2121
(2) Guidance Counselors	0024665	113	2122
(3) Clerical/Secretarial	0024675	114	2120
(4) Other Guidance Services Salaries	0024685	100	2120
(5) Sabbatical Leave	0024695	140	2120
b. Purchased Professional and Technical Svcs	0024705	300	2120
c. Purchased Property Services	0024710		
(1) Repairs and Maintenance Services	0024720	430	2120
(2) Rental of Equipment	0024730	442	2120
(3) Other Purchased Property Services	0024740	400	2120
d. Other Purchased Services	0024745		
(1) Travel Expense Reimbursement	0024755	582	2120
(2) Other Purchased Services	0024765	500	2120
e. Supplies	0024770		
(1) Technology-Related Supplies	0024780	615	2120
(2) Materials and Supplies	0024790	610	2120
(3) Other Supplies	0024800	600	2120
f. Property/Equipment	0024805		
(1) Technology-Related Hardware	0024815	734	2120
(2) Technology Software	0024825	735	2120
(3) All Other Equipment	0024835	730	2120

(4) Other Property	0024845	700	2120
g. Miscellaneous	0024850		
(1) Miscellaneous Non-Public Expenditures	0024860	895	2120
(2) Other Miscellaneous Expenditures	0024870	800	2120
h. Employee Benefits	0024920		
(1) Group Insurance	0024930	210	2120
(2) FICA	0024940	220	2120
(3) Medicare	0024950	225	2120
(4) Employer's Contribution to	0024955		
(a) Louisiana Teachers Retirement	0024965	231	2120
(b) Louisiana School Emp. Retirement	0024975	233	2120
(c) Other Retirement	0024985	239	2120
(5) Unemployment Compensation	0024995	250	2120
(6) Workmen's Compensation	0025005	260	2120
(7) Health Benefits (retirees)	0025015	270	2120
(8) Sick Leave Severance Pay	0025025	281	2120
(9) Annual Leave Severance Pay	0025035	282	2120
(10) Other Employee Benefits	0025045	290	2120
49 Health Services (All Students)	0025085		
a. Salaries	0025090		
(1) Supervisors	0025100	111	2131
(2) Staff Physicians	0025110	118	2132
(3) School Nurses (RN)	0025120	118	2134
(4) Therapists, Specialists, Counselors,	0025125		
and Psychologists - Health Services	0025135	113	2130
(5) Clerical/Secretarial	0025145	114	2130
(6) Aides - Health Services	0025155	115	2130
(7) Other Salaries	0025165	100	2130
(8) Sabbatical Leave	0025175	140	2130
b. Purchased Professional and Technical Svcs	0025185	300	2130
c. Purchased Property Services	0025190		
(1) Repairs and Maintenance Services	0025200	430	2130
(2) Rental of Equipment	0025210	442	2130
(3) Other Purchased Property Services	0025220	400	2130
d. Other Purchased Services	0025225		
(1) Errors/Omissions Insur. (Malpractice)	0025235	524	2130
(2) Travel Expense Reimbursement	0025245	582	2130
(3) Other Purchased Services	0025255	500	2130
e. Supplies	0025260		
(1) Technology-Related Supplies	0025270	615	2130
(2) Materials and Supplies	0025280	610	2130
(3) Other Supplies	0025290	600	2130
f. Property/Equipment	0025295		

(1) Technology-Related Hardware	0025305	734	2130
(2) Technology Software	0025315	735	2130
(3) All Other Equipment	0025325	730	2130
(4) Other Property	0025335	700	2130
g. Miscellaneous	0025340		
(1) Miscellaneous Non-Public Expenditures	0025350	895	2130
(2) Other Miscellaneous Expenditures	0025360	800	2130
h. Employee Benefits	0025400		
(1) Group Insurance	0025410	210	2130
(2) FICA	0025420	220	2130
(3) Medicare	0025430	225	2130
(4) Employer's Contribution to	0025435		
(a) Louisiana Teachers Retirement	0025445	231	2130
(b) Louisiana School Emp. Retirement	0025455	233	2130
(c) Other Retirement	0025465	239	2130
(5) Unemployment Compensation	0025475	250	2130
(6) Workmen's Compensation	0025485	260	2130
(7) Health Benefits (retirees)	0025495	270	2130
(8) Sick Leave Severance Pay	0025505	281	2130
(9) Annual Leave Severance Pay	0025515	282	2130
(10) Other Employee Benefits	0025525	290	2130
50 Educational Assessments (Special Needs)	0025565		
a. Salaries	0025570		
(1) Supervisors	0025580	111	2141
(2) Psychologists	0025590	113	2143
(3) Educational Diagnosticians	0025600	113	2145
(4) Other Therap./Counselors/Soc. Workers	0025610	113	2140
(5) Clerical/Secretarial	0025620	114	2140
(6) Other Salaries	0025630	100	2140
(7) Sabbatical Leave	0025640	140	2140
b. Purchased Professional and Technical Svcs	0025650	300	2140
c. Purchased Property Services	0025655		
(1) Repairs and Maintenance Services	0025665	430	2140
(2) Rental of Equipment	0025675	442	2140
(3) Other Purchased Property Services	0025685	400	2140
d. Other Purchased Services	0025690		
(1) Travel Expense Reimbursement	0025700	582	2140
(2) Other Purchased Services	0025710	500	2140
e. Supplies	0025715		
(1) Technology-Related Supplies	0025725	615	2140
(2) Materials and Supplies	0025735	610	2140
(3) Other Supplies	0025745	600	2140
f. Property/Equipment	0025750		

(1) Technology-Related Hardware	0025760	734	2140
(2) Technology Software	0025770	735	2140
(3) All Other Equipment	0025780	730	2140
(4) Other Property	0025790	700	2140
g. Miscellaneous	0025795		
(1) Miscellaneous Non-Public Expenditures	0025805	895	2140
(2) Other Miscellaneous Expenditures	0025815	800	2140
h. Employee Benefits	0025865		
(1) Group Insurance	0025875	210	2140
(2) FICA	0025885	220	2140
(3) Medicare	0025895	225	2140
(4) Employer's Contribution to	0025900		
(a) Louisiana Teachers Retirement	0025910	231	2140
(b) Louisiana School Emp. Retirement	0025920	233	2140
(c) Other Retirement	0025930	239	2140
(5) Unemployment Compensation	0025940	250	2140
(6) Workmen's Compensation	0025950	260	2140
(7) Health Benefits (retirees)	0025960	270	2140
(8) Sick Leave Severance Pay	0025970	281	2140
(9) Annual Leave Severance Pay	0025980	282	2140
(10) Other Employee Benefits	0025990	290	2140
51 Speech Pathology & Audiology Svcs (Sp Needs)	0026030		
a. Salaries	0026035		
(1) Supervisors	0026045	111	2151
(2) Speech Therapists (Speech Impaired)	0026055	113	2152
(3) Audio Therapists (Deaf and Hard of Hearing)	0026065	113	2153
(4) Other Therapists/Specialists - Speech	0026070		
Pathology & Audiology Services	0026080	113	2150
(5) Educ. Interpr./Sign Language Interpr.	0026090	119	2154
(6) Clerical/Secretarial	0026100	114	2150
(7) Other Salaries - Speech Path & Audio	0026110	100	2150
(8) Sabbatical Leave	0026120	140	2150
b. Purchased Professional and Technical Svcs	0026130	300	2150
c. Purchased Property Services	0026135		
(1) Repairs and Maintenance Services	0026145	430	2150
(2) Rental of Equipment	0026155	442	2150
(3) Other Purchased Property Services	0026165	400	2150
d. Other Purchased Services	0026170		
(1) Travel Expense Reimbursement	0026180	582	2150
(2) Other Purchased Services	0026190	500	2150
e. Supplies	0026195		
(1) Technology-Related Supplies	0026205	615	2150
(2) Materials and Supplies	0026215	610	2150

(3) Other Supplies	0026225	600	2150
f. Property/Equipment	0026230		
(1) Technology-Related Hardware	0026240	734	2150
(2) Technology Software	0026250	735	2150
(3) All Other Equipment	0026260	730	2150
(4) Other Property	0026270	700	2150
g. Miscellaneous	0026275		
(1) Miscellaneous Non-Public Expenditures	0026285	895	2150
(2) Other Miscellaneous Expenditures	0026295	800	2150
h. Employee Benefits	0026340		
(1) Group Insurance	0026350	210	2150
(2) FICA	0026360	220	2150
(3) Medicare	0026370	225	2150
(4) Employer's Contribution to	0026375		
(a) Louisiana Teachers Retirement	0026385	231	2150
(b) Louisiana School Emp. Retirement	0026395	233	2150
(c) Other Retirement	0026405	239	2150
(5) Unemployment Compensation	0026415	250	2150
(6) Workmen's Compensation	0026425	260	2150
(7) Health Benefits (retirees)	0026435	270	2150
(8) Sick Leave Severance Pay	0026445	281	2150
(9) Annual Leave Severance Pay	0026455	282	2150
(10) Other Employee Benefits	0026465	290	2150
52 Occupational Therapy & Related Svcs (S/N)	0026500		
a. Salaries	0026505		
(1) Supervisors	0026515	111	2160
(2) Occupational Therapist	0026525	113	2161
(3) Physical Therapist	0026535	113	2166
(4) Recreational Therapists	0026545	113	2167
(5) Rehabilitational Therapist	0026550	113	2168
(6) Orientation and Mobility Therapists	0026555	113	2169
(7) Other Therapy & Related Svcs Salaries	0026565	100	2160
(8) Sabbatical Leave	0026575	140	2160
b. Purchased Professional and Technical Svcs	0026585	300	2160
c. Purchased Property Services	0026590		
(1) Repairs and Maintenance Services	0026600	430	2160
(2) Rental of Equipment	0026610	442	2160
(3) Other Purchased Property Services	0026620	400	2160
d. Other Purchased Services	0026625		
(1) Travel Expense Reimbursement	0026635	582	2160
(2) Other Purchased Services	0026645	500	2160
e. Supplies	0026650		
(1) Technology-Related Supplies	0026660	615	2160

(2) Materials and Supplies	0026670	610	2160
(3) Other Supplies	0026680	600	2160
f. Property/Equipment	0026685		
(1) Technology-Related Hardware	0026695	734	2160
(2) Technology Software	0026705	735	2160
(3) All Other Equipment	0026715	730	2160
(4) Other Property	0026725	700	2160
g. Miscellaneous	0026730		
(1) Miscellaneous Non-Public Expenditures	0026740	895	2160
(2) Other Miscellaneous Expenditures	0026750	800	2160
h. Employee Benefits	0026790		
(1) Group Insurance	0026800	210	2160
(2) FICA	0026810	220	2160
(3) Medicare	0026820	225	2160
(4) Employer's Contribution to	0026825		
(a) Louisiana Teachers Retirement	0026835	231	2160
(b) Louisiana School Emp. Retirement	0026845	233	2160
(c) Other Retirement	0026855	239	2160
(5) Unemployment Compensation	0026865	250	2160
(6) Workmen's Compensation	0026875	260	2160
(7) Health Benefits (retirees)	0026885	270	2160
(8) Sick Leave Severance Pay	0026895	281	2160
(9) Annual Leave Severance Pay	0026905	282	2160
(10) Other Employee Benefits	0026915	290	2160
53 Support Of Individual Special Needs Students	0026950		
a. Salaries	0026955		
(1) Supervisor (eg, Assistive Tech Super)	0026965	111	2170
(2) Therapists/Specialists	0026975	113	2170
(3) Para-professionals (Aides)	0026985	115	2170
(4) Other Salaries	0026995	100	2170
(5) Sabbatical Leave	0027005	140	2170
b. Purchased Professional and Technical Svcs	0027015	300	2170
c. Purchased Property Services	0027020		
(1) Repairs and Maintenance Services	0027030	430	2170
(2) Rental of Equipment	0027040	442	2170
(3) Other Purchased Property Services	0027050	400	2170
d. Other Purchased Services	0027055		
(1) Travel Expense Reimbursement	0027065	582	2170
(2) Other Purchased Services	0027075	500	2170
e. Supplies	0027080		
(1) Technology-Related Supplies	0027090	615	2170
(2) Materials and Supplies	0027100	610	2170
(3) Other Supplies	0027110	600	2170

f. Property/Equipment	0027115		
(1) Technology-Related Hardware	0027125	734	2170
(2) Technology Software	0027135	735	2170
(3) All Other Equipment	0027145	730	2170
(4) Other Property	0027155	700	2170
g. Miscellaneous	0027160		
(1) Miscellaneous Non-Public Expenditures	0027170	895	2170
(2) Other Miscellaneous Expenditures	0027180	800	2170
h. Employee Benefits	0027220		
(1) Group Insurance	0027230	210	2170
(2) FICA	0027240	220	2170
(3) Medicare	0027250	225	2170
(4) Employer's Contribution to	0027255		
(a) Louisiana Teachers Retirement	0027265	231	2170
(b) Louisiana School Emp. Retirement	0027275	233	2170
(c) Other Retirement	0027285	239	2170
(5) Unemployment Compensation	0027295	250	2170
(6) Workmen's Compensation	0027305	260	2170
(7) Health Benefits (retirees)	0027315	270	2170
(8) Sick Leave Severance Pay	0027325	281	2170
(9) Annual Leave Severance Pay	0027335	282	2170
(10) Other Employee Benefits	0027345	290	2170
54 Other Pupil Support Services	0027380		
(Includes parental and family involvement)	0027385		
a. Salaries	0027390		
(1) Other Supervisors	0027400	111	2190
(2) Other Therapists/Counselors	0027410	113	2190
(3) Other Clerical/Secretarial	0027420	114	2190
(4) Substitute/Temporary Employees	0027430	120	2190
(5) Other Salaries	0027440	100	2190
(6) Other Sabbatical Leave	0027450	140	2190
b. Purchased Professional and Technical Svcs	0027460	300	2190
c. Purchased Property Services	0027465		
(1) Repairs and Maintenance Services	0027475	430	2190
(2) Rental of Equipment	0027485	442	2190
(3) Other Purchased Property Services	0027495	400	2190
d. Other Purchased Services	0027500		
(1) Travel Expense Reimbursement	0027510	582	2190
(2) Other Purchased Services	0027520	500	2190
e. Supplies	0027525		
(1) Technology-Related Supplies	0027535	615	2190
(2) Materials and Supplies	0027545	610	2190
(3) Other Supplies	0027555	600	2190

f. Property/Equipment	0027560		
(1) Technology-Related Hardware	0027570	734	2190
(2) Technology Software	0027580	735	2190
(3) All Other Equipment	0027590	730	2190
(4) Other Property	0027600	700	2190
g. Miscellaneous	0027605		
(1) Miscellaneous Non-Public Expenditures	0027615	895	2190
(2) Other Miscellaneous Expenditures	0027625	800	2190
h. Employee Benefits	0027670		
(1) Group Insurance	0027680	210	2190
(2) FICA	0027690	220	2190
(3) Medicare	0027700	225	2190
(4) Employer's Contribution to	0027705		
(a) Louisiana Teachers Retirement	0027715	231	2190
(b) Louisiana School Emp. Retirement	0027725	233	2190
(c) Other Retirement	0027735	239	2190
(5) Unemployment Compensation	0027745	250	2190
(6) Workmen's Compensation	0027755	260	2190
(7) Health Benefits (retirees)	0027765	270	2190
(8) Sick Leave Severance Pay	0027775	281	2190
(9) Annual Leave Severance Pay	0027785	282	2190
(10) Other Employee Benefits	0027795	290	2190
TOTAL A. Pupil Support Services	0028400		
B. Instructional Staff Services	0028450		
55 Improvement of Instructional Services	0028455		
a. Regular Programs - Elem. and Sec.	0028460		
(1) Salaries - Improvements - Reg. Prog.	0028465		
(a) Director/Supervisors	0028475	111	2211
(b) Specialists	0028485	113	2211
(c) Clerical/Secretarial	0028495	114	2211
(d) Other Salaries	0028505	100	2211
(e) Sabbatical Leave	0028515	140	2211
(2) Purchased Professional and Tech. Svcs	0028525	300	2211
(3) Purchased Property Services	0028530		
(a) Repairs and Maintenance Services	0028540	430	2211
(b) Rental of Equipment	0028550	442	2211
(c) Other Purchased Property Svcs	0028560	400	2211
(4) Other Purchased Services	0028565		
(a) Travel Expense Reimbursement	0028575	582	2211
(b) Other Purchased Services	0028585	500	2211
(5) Supplies	0028590		
(a) Technology-Related Supplies	0028600	615	2211
(b) Materials and Supplies	0028610	610	2211

(c) Other Supplies	0028620	600	2211
(6) Property/Equipment	0028625		
(a) Technology-Related Hardware	0028635	734	2211
(b) Technology Software	0028645	735	2211
(c) All Other Equipment	0028655	730	2211
(d) Other Property	0028665	700	2211
(7) Miscellaneous	0028670		
(a) Misc. Non-Public Expenditures	0028680	895	2211
(b) Other Miscellaneous Expenditures	0028690	800	2211
(8) Employee Benefits	0028725		
(a) Group Insurance	0028735	210	2211
(b) FICA	0028745	220	2211
(c) Medicare	0028755	225	2211
(d) Employer's Contribution to	0028760		
1) Louisiana Teachers Retirement	0028770	231	2211
2) Louisiana School Emp. Retire.	0028780	233	2211
3) Other Retirement	0028790	239	2211
(e) Unemployment Compensation	0028800	250	2211
(f) Workmen's Compensation	0028810	260	2211
(g) Health Benefits (retirees)	0028820	270	2211
(h) Sick Leave Severance Pay	0028830	281	2211
(i) Annual Leave Severance Pay	0028840	282	2211
(j) Other Employee Benefits	0028850	290	2211
b. Special Education Programs - Sp. Needs	0028890		
(1) Salaries - Improvements - Sp Ed Prog	0028895		
(a) District Sp. Ed Dir./Supervisors	0028905	111	2212
(b) Specialists	0028915	113	2212
(c) Clerical/Secretarial	0028925	114	2212
(d) Other Salaries	0028935	100	2212
(e) Sabbatical Leave	0028945	140	2212
(2) Purchased Professional and Tech. Svcs	0028955	300	2212
(3) Purchased Property Services	0028960		
(a) Repairs and Maintenance Services	0028970	430	2212
(b) Rental of Equipment	0028980	442	2212
(c) Other Purchased Property Svcs	0028990	400	2212
(4) Other Purchased Services	0028995		
(a) Travel Expense Reimbursement	0029005	582	2212
(b) Other Purchased Services	0029015	500	2212
(5) Supplies	0029020		
(a) Technology-Related Supplies	0029030	615	2212
(b) Materials and Supplies	0029040	610	2212
(c) Other Supplies	0029050	600	2212
(6) Property/Equipment	0029055		

(a) Technology-Related Hardware	0029065	734	2212
(b) Technology Software	0029075	735	2212
(c) All Other Equipment	0029085	730	2212
(d) Other Property	0029095	700	2212
(7) Miscellaneous	0029100		
(a) Misc. Non-Public Expenditures	0029110	895	2212
(b) Other Miscellaneous Expenditures	0029120	800	2212
(8) Employee Benefits	0029160		
(a) Group Insurance	0029170	210	2212
(b) FICA	0029180	220	2212
(c) Medicare	0029190	225	2212
(d) Employer's Contribution to	0029195		
1) Louisiana Teachers Retirement	0029205	231	2212
2) Louisiana School Emp. Retire.	0029215	233	2212
3) Other Retirement	0029225	239	2212
(e) Unemployment Compensation	0029235	250	2212
(f) Workmen's Compensation	0029245	260	2212
(g) Health Benefits (retirees)	0029255	270	2212
(h) Sick Leave Severance Pay	0029265	281	2212
(i) Annual Leave Severance Pay	0029275	282	2212
(j) Other Employee Benefits	0029285	290	2212
c. Gifted and Talented (G/T) Programs	0029330		
(1) Salaries - Improvements - G/T Prog.	0029335		
(a) Director/Supervisors	0029345	111	2213
(b) Specialists	0029355	113	2213
(c) Clerical/Secretarial	0029365	114	2213
(d) Other Salaries	0029375	100	2213
(e) Sabbatical Leave	0029385	140	2213
(2) Purchased Professional and Tech Svcs	0029395	300	2213
(3) Purchased Property Services	0029400		
(a) Repairs and Maintenance Services	0029410	430	2213
(b) Rental of Equipment	0029420	442	2213
(c) Other Purchased Property Svcs	0029430	400	2213
(4) Other Purchased Services	0029435		
(a) Travel Expense Reimbursement	0029445	582	2213
(b) Other Purchased Services	0029455	500	2213
(5) Supplies	0029460		
(a) Technology-Related Supplies	0029470	615	2213
(b) Materials and Supplies	0029480	610	2213
(c) Other Supplies	0029490	600	2213
(6) Property/Equipment	0029495		
(a) Technology-Related Hardware	0029505	734	2213
(b) Technology Software	0029515	735	2213

(c) All Other Equipment	0029525	730	2213
(d) Other Property	0029535	700	2213
(7) Miscellaneous	0029540		
(a) Misc. Non-Public Expenditures	0029550	895	2213
(b) Other Miscellaneous Expenditures	0029560	800	2213
(8) Employee Benefits	0029590		
(a) Group Insurance	0029600	210	2213
(b) FICA	0029610	220	2213
(c) Medicare	0029620	225	2213
(d) Employer's Contribution to	0029625		
1) Louisiana Teachers Retirement	0029635	231	2213
2) Louisiana School Emp. Retire.	0029645	233	2213
3) Other Retirement	0029655	239	2213
(e) Unemployment Compensation	0029665	250	2213
(f) Workmen's Compensation	0029675	260	2213
(g) Health Benefits (retirees)	0029685	270	2213
(h) Sick Leave Severance Pay	0029695	281	2213
(i) Annual Leave Severance Pay	0029705	282	2213
(j) Other Employee Benefits	0029715	290	2213
d. Other Special Programs - Every Student	0029760		
Succeeds Act (ESSA), Bilingual, Headstart, and	0029765		
Early Childhood	0029770		
(1) Salaries - Improvements - Oth Sp Prog	0029775		
(a) Director/Supervisors	0029785	111	2214
(b) Specialists	0029795	113	2214
(c) Clerical/Secretarial	0029805	114	2214
(d) Other Salaries	0029815	100	2214
(e) Sabbatical Leave	0029825	140	2214
(2) Purchased Professional and Tech Svcs	0029835	300	2214
(3) Purchased Property Services	0029840		
(a) Repairs and Maintenance Services	0029850	430	2214
(b) Rental of Equipment	0029860	442	2214
(c) Other Purchased Property Svcs	0029870	400	2214
(4) Other Purchased Services	0029875		
(a) Travel Expense Reimbursement	0029885	582	2214
(b) Other Purchased Services	0029895	500	2214
(5) Supplies	0029900		
(a) Technology-Related Supplies	0029910	615	2214
(b) Materials and Supplies	0029920	610	2214
(c) Other Supplies	0029930	600	2214
(6) Property/Equipment	0029935		
(a) Technology-Related Hardware	0029945	734	2214
(b) Technology Software	0029955	735	2214

(c) All Other Equipment	0029965	730	2214
(d) Other Property	0029975	700	2214
(7) Miscellaneous	0029980		
(a) Misc. Non-Public Expenditures	0029990	895	2214
(b) Other Miscellaneous Expenditures	0030000	800	2214
(8) Employee Benefits	0030030		
(a) Group Insurance	0030040	210	2214
(b) FICA	0030050	220	2214
(c) Medicare	0030060	225	2214
(d) Employer's Contribution to	0030065		
1) Louisiana Teachers Retirement	0030075	231	2214
2) Louisiana School Emp. Retire.	0030085	233	2214
3) Other Retirement	0030095	239	2214
(e) Unemployment Compensation	0030105	250	2214
(f) Workmen's Compensation	0030115	260	2214
(g) Health Benefits (retirees)	0030125	270	2214
(h) Sick Leave Severance Pay	0030135	281	2214
(i) Annual Leave Severance Pay	0030145	282	2214
(j) Other Employee Benefits	0030155	290	2214
e. Career and Technical Education Programs	0030200		
(1) Salaries - Improve. - Career & Tech.	0030205		
(a) Director/Supervisors	0030215	111	2215
(b) Specialists	0030225	113	2215
(c) Clerical/Secretarial	0030235	114	2215
(d) Other Salaries	0030245	100	2215
(e) Sabbatical Leave	0030255	140	2215
(2) Purchased Professional and Tech Svcs	0030265	300	2215
(3) Purchased Property Services	0030270		
(a) Repairs and Maintenance Services	0030280	430	2215
(b) Rental of Equipment	0030290	442	2215
(c) Other Purchased Property Svcs	0030300	400	2215
(4) Other Purchased Services	0030305		
(a) Travel Expense Reimbursement	0030315	582	2215
(b) Other Purchased Services	0030325	500	2215
(5) Supplies	0030330		
(a) Technology-Related Supplies	0030340	615	2215
(b) Materials and Supplies	0030350	610	2215
(c) Other Supplies	0030360	600	2215
(6) Property/Equipment	0030365		
(a) Technology-Related Hardware	0030375	734	2215
(b) Technology Software	0030385	735	2215
(c) All Other Equipment	0030395	730	2215
(d) Other Property	0030405	700	2215

(7) Miscellaneous	0030410		
(a) Misc. Non-Public Expenditures	0030420	895	2215
(b) Other Miscellaneous Expenditures	0030430	800	2215
(8) Employee Benefits	0030470		
(a) Group Insurance	0030480	210	2215
(b) FICA	0030490	220	2215
(c) Medicare	0030500	225	2215
(d) Employer's Contribution to	0030505		
1) Louisiana Teachers Retirement	0030515	231	2215
2) Louisiana School Emp. Retire.	0030525	233	2215
3) Other Retirement	0030535	239	2215
(e) Unemployment Compensation	0030545	250	2215
(f) Workmen's Compensation	0030555	260	2215
(g) Health Benefits (retirees)	0030565	270	2215
(h) Sick Leave Severance Pay	0030575	281	2215
(i) Annual Leave Severance Pay	0030585	282	2215
(j) Other Employee Benefits	0030595	290	2215
f. Adult Education Programs	0030640		
(1) Salaries - Improve. - Adult Ed. Prog	0030645		
(a) Director/Supervisors	0030650	111	2216
(b) Specialists	0030655	113	2216
(c) Clerical/Secretarial	0030660	114	2216
(d) Other Salaries	0030665	100	2216
(e) Sabbatical Leave	0030670	140	2216
(2) Purchased Professional and Tech Svcs	0030675	300	2216
(3) Purchased Property Services	0030680		
(a) Repairs and Maintenance Services	0030685	430	2216
(b) Rental of Equipment	0030690	442	2216
(c) Other Purchased Property Svcs	0030695	400	2216
(4) Other Purchased Services	0030700		
(a) Travel Expense Reimbursement	0030705	582	2216
(b) Other Purchased Services	0030710	500	2216
(5) Supplies	0030715		
(a) Technology-Related Supplies	0030720	615	2216
(b) Materials and Supplies	0030725	610	2216
(c) Other Supplies	0030730	600	2216
(6) Property/Equipment	0030735		
(a) Technology-Related Hardware	0030740	734	2216
(b) Technology Software	0030745	735	2216
(c) All Other Equipment	0030750	730	2216
(d) Other Property	0030755	700	2216
(7) Miscellaneous	0030760		
(a) Misc. Non-Public Expenditures	0030765	895	2216

(b) Other Miscellaneous Expenditures	0030770	800	2216
(8) Employee Benefits	0030775		
(a) Group Insurance	0030780	210	2216
(b) FICA	0030785	220	2216
(c) Medicare	0030790	225	2216
(d) Employer's Contribution to	0030795		
1) Louisiana Teachers Retirement	0030800	231	2216
2) Louisiana School Emp. Retire.	0030805	233	2216
3) Other Retirement	0030810	239	2216
(e) Unemployment Compensation	0030815	250	2216
(f) Workmen's Compensation	0030820	260	2216
(g) Health Benefits (retirees)	0030825	270	2216
(h) Sick Leave Severance Pay	0030830	281	2216
(i) Annual Leave Severance Pay	0030835	282	2216
(j) Other Employee Benefits	0030840	290	2216
g. Improvement of Other Educational Programs	0030850		
(1) Salaries - Improve. - Other Ed. Prog.	0030855		
(a) Director/Super. (e.g., JROTC CO)	0030865	111	2219
(b) Specialists	0030875	113	2219
(c) Clerical/Secretarial	0030885	114	2219
(d) Other Salaries	0030895	100	2219
(e) Sabbatical Leave	0030905	140	2219
(2) Purchased Professional and Tech Svcs	0030915	300	2219
(3) Purchased Property Services	0030920		
(a) Repairs and Maintenance Services	0030930	430	2219
(b) Rental of Equipment	0030940	442	2219
(c) Other Purchased Property Svcs	0030950	400	2219
(4) Other Purchased Services	0030955		
(a) Travel Expense Reimbursement	0030965	582	2219
(b) Other Purchased Services	0030975	500	2219
(5) Supplies	0030980		
(a) Technology-Related Supplies	0030990	615	2219
(b) Materials and Supplies	0031000	610	2219
(c) Other Supplies	0031010	600	2219
(6) Property/Equipment	0031015		
(a) Technology-Related Hardware	0031025	734	2219
(b) Technology Software	0031035	735	2219
(c) All Other Equipment	0031045	730	2219
(d) Other Property	0031055	700	2219
(7) Miscellaneous	0031060		
(a) Misc. Non-Public Expenditures	0031070	895	2219
(b) Other Miscellaneous Expenditures	0031080	800	2219
(8) Employee Benefits	0031120		

(a) Group Insurance	0031130	210	2219
(b) FICA	0031140	220	2219
(c) Medicare	0031150	225	2219
(d) Employer's Contribution to	0031155		
1) Louisiana Teachers Retirement	0031165	231	2219
2) Louisiana School Emp. Retire.	0031175	233	2219
3) Other Retirement	0031185	239	2219
(e) Unemployment Compensation	0031195	250	2219
(f) Workmen's Compensation	0031205	260	2219
(g) Health Benefits (retirees)	0031215	270	2219
(h) Sick Leave Severance Pay	0031225	281	2219
(i) Annual Leave Severance Pay	0031235	282	2219
(j) Other Employee Benefits	0031245	290	2219
56 Instruction and Curriculum Development Svcs	0031290		
a. Salaries - Instr. & Curr. Dev. Svcs.	0031295		
(1) Director/Supervisors	0031305	111	2220
(2) Specialists	0031315	113	2220
(3) Clerical/Secretarial	0031325	114	2220
(4) Other Salaries	0031335	100	2220
(5) Sabbatical Leave	0031345	140	2220
b. Purchased Professional and Technical Svcs	0031355	300	2220
c. Purchased Property Services	0031360		
(1) Repairs and Maintenance Services	0031370	430	2220
(2) Rental of Equipment	0031380	442	2220
(3) Other Purchased Property Services	0031390	400	2220
d. Other Purchased Services	0031395		
(1) Travel Expense Reimbursement	0031405	582	2220
(2) Other Purchased Services	0031415	500	2220
e. Supplies	0031420		
(1) Technology-Related Supplies	0031430	615	2220
(2) Materials and Supplies	0031440	610	2220
(3) Books and Periodicals	0031450	640	2220
(4) Other Supplies	0031460	600	2220
f. Property/Equipment	0031465		
(1) Technology-Related Hardware	0031475	734	2220
(2) Technology Software	0031485	735	2220
(3) All Other Equipment	0031495	730	2220
(4) Other Property	0031505	700	2220
g. Miscellaneous	0031510		
(1) Miscellaneous Non-Public Expenditures	0031520	895	2220
(2) Other Miscellaneous Expenditures	0031530	800	2220
h. Employee Benefits	0031570		
(1) Group Insurance	0031580	210	2220

(2) FICA	0031590	220	2220
(3) Medicare	0031600	225	2220
(4) Employer's Contribution to	0031605		
(a) Louisiana Teachers Retirement	0031615	231	2220
(b) Louisiana School Emp. Retirement	0031625	233	2220
(c) Other Retirement	0031635	239	2220
(5) Unemployment Compensation	0031645	250	2220
(6) Workmen's Compensation	0031655	260	2220
(7) Health Benefits (retirees)	0031665	270	2220
(8) Sick Leave Severance Pay	0031675	281	2220
(9) Annual Leave Severance Pay	0031685	282	2220
(10) Other Employee Benefits	0031695	290	2220
57 Instructional Staff Training Services	0031740		
a. Staff Training - Regular Education	0031745		
(1) Salaries - Staff Training - Reg. Ed.	0031750		
(a) Director/Supervisors	0031760	111	2231
(b) Staff Instructors	0031770	112	2231
(c) Specialists	0031780	113	2231
(d) Other Salaries	0031790	100	2231
(e) Sabbatical Leave	0031800	140	2231
(f) Stipend Pay	0031810	150	2231
(2) Purchased Professional and Tech Svcs	0031820	300	2231
(3) Purchased Property Services	0031825		
(a) Repairs and Maintenance Services	0031835	430	2231
(b) Rental of Equipment	0031845	442	2231
(c) Other Purchased Property Svcs	0031855	400	2231
(4) Other Purchased Services	0031860		
(a) Travel Expense Reimbursement	0031870	582	2231
(b) Other Purchased Services	0031880	500	2231
(5) Supplies	0031885		
(a) Technology-Related Supplies	0031895	615	2231
(b) Materials and Supplies	0031905	610	2231
(c) Other Supplies	0031915	600	2231
(6) Property/Equipment	0031920		
(a) Technology-Related Hardware	0031930	734	2231
(b) Technology Software	0031940	735	2231
(c) All Other Equipment	0031950	730	2231
(d) Other Property	0031960	700	2231
(7) Miscellaneous	0031965		
(a) Misc. Non-Public Expenditures	0031975	895	2231
(b) Other Miscellaneous Expenditures	0031985	800	2231
(8) Employee Benefits	0032020		
(a) Group Insurance	0032030	210	2231

(b) FICA	0032040	220	2231
(c) Medicare	0032050	225	2231
(d) Employer's Contribution to	0032055		
1) Louisiana Teachers Retirement	0032065	231	2231
2) Louisiana School Emp. Retire.	0032075	233	2231
3) Other Retirement	0032085	239	2231
(e) Educational Reimbursement	0032095	240	2231
(f) Unemployment Compensation	0032105	250	2231
(g) Workmen's Compensation	0032115	260	2231
(h) Health Benefits (retirees)	0032125	270	2231
(i) Sick Leave Severance Pay	0032135	281	2231
(j) Annual Leave Severance Pay	0032145	282	2231
(k) Other Employee Benefits	0032155	290	2231
b. Staff Training - Sp. Ed. - Special Needs	0032190		
(1) Salaries - Staff Training - Sp. Ed.	0032195		
(a) Director/Supervisors	0032205	111	2232
(b) Staff Instructors	0032215	112	2232
(c) Specialists	0032225	113	2232
(d) Other Salaries	0032235	100	2232
(e) Sabbatical Leave	0032245	140	2232
(f) Stipend Pay	0032255	150	2232
(2) Purchased Professional and Tech Svcs	0032265	300	2232
(3) Purchased Property Services	0032270		
(a) Repairs and Maintenance Services	0032280	430	2232
(b) Rental of Equipment	0032290	442	2232
(c) Other Purchased Property Svcs	0032300	400	2232
(4) Other Purchased Services	0032305		
(a) Travel Expense Reimbursement	0032315	582	2232
(b) Other Purchased Services	0032325	500	2232
(5) Supplies	0032330		
(a) Technology-Related Supplies	0032340	615	2232
(b) Materials and Supplies	0032350	610	2232
(c) Other Supplies	0032360	600	2232
(6) Property/Equipment	0032365		
(a) Technology-Related Hardware	0032375	734	2232
(b) Technology Software	0032385	735	2232
(c) All Other Equipment	0032395	730	2232
(d) Other Property	0032405	700	2232
(7) Miscellaneous	0032410		
(a) Misc. Non-Public Expenditures	0032420	895	2232
(b) Other Miscellaneous Expenditures	0032430	800	2232
(8) Employee Benefits	0032460		
(a) Group Insurance	0032555	210	2232

(b) FICA	0032565	220	2232
(c) Medicare	0032575	225	2232
(d) Employer's Contribution to	0032580		
1) Louisiana Teachers Retirement	0032590	231	2232
2) Louisiana School Emp. Retire.	0032600	233	2232
3) Other Retirement	0032610	239	2232
(e) Educational Reimbursement	0032620	240	2232
(f) Unemployment Compensation	0032630	250	2232
(g) Workmen's Compensation	0032640	260	2232
(h) Health Benefits (retirees)	0032650	270	2232
(i) Sick Leave Severance Pay	0032660	281	2232
(j) Annual Leave Severance Pay	0032670	282	2232
(k) Other Employee Benefits	0032680	290	2232
c. Staff Training - Gifted and Talented Prog	0032730		
(1) Salaries - Staff Training - G/T Prog	0032735		
(a) Director/Supervisors	0032745	111	2233
(b) Staff Instructors	0032755	112	2233
(c) Specialists	0032765	113	2233
(d) Other Salaries	0032775	100	2233
(e) Sabbatical Leave	0032785	140	2233
(f) Stipend Pay	0032795	150	2233
(2) Purchased Professional and Tech Svcs	0032805	300	2233
(3) Purchased Property Services	0032810		
(a) Repairs and Maintenance Services	0032820	430	2233
(b) Rental of Equipment	0032830	442	2233
(c) Other Purchased Property Svcs	0032840	400	2233
(4) Other Purchased Services	0032845		
(a) Travel Expense Reimbursement	0032855	582	2233
(b) Other Purchased Services	0032865	500	2233
(5) Supplies	0032870		
(a) Technology-Related Supplies	0032880	615	2233
(b) Materials and Supplies	0032890	610	2233
(c) Other Supplies	0032900	600	2233
(6) Property/Equipment	0032905		
(a) Technology-Related Hardware	0032915	734	2233
(b) Technology Software	0032925	735	2233
(c) All Other Equipment	0032935	730	2233
(d) Other Property	0032945	700	2233
(7) Miscellaneous	0032950		
(a) Misc. Non-Public Expenditures	0032960	895	2233
(b) Other Miscellaneous Expenditures	0032970	800	2233
(8) Employee Benefits	0033000		
(a) Group Insurance	0033010	210	2233

(b) FICA	0033020	220	2233
(c) Medicare	0033030	225	2233
(d) Employer's Contribution to	0033035		
1) Louisiana Teachers Retirement	0033045	231	2233
2) Louisiana School Emp. Retire.	0033055	233	2233
3) Other Retirement	0033065	239	2233
(e) Educational Reimbursement	0033075	240	2233
(f) Unemployment Compensation	0033085	250	2233
(g) Workmen's Compensation	0033095	260	2233
(h) Health Benefits (retirees)	0033105	270	2233
(i) Sick Leave Severance Pay	0033115	281	2233
(j) Annual Leave Severance Pay	0033125	282	2233
(k) Other Employee Benefits	0033135	290	2233
d. Staff Training - Other Special Prog -	0033180		
Every Student Succeeds Act (ESSA), Bilingual,	0033185		
Headstart, and Early Childhood Prog	0033190		
(1) Salaries	0033195		
(a) Director/Supervisors	0033205	111	2234
(b) Staff Instructors	0033215	112	2234
(c) Specialists	0033225	113	2234
(d) Other Salaries	0033235	100	2234
(e) Sabbatical Leave	0033245	140	2234
(f) Stipend Pay	0033255	150	2234
(2) Purchased Professional and Tech Svcs	0033265	300	2234
(3) Purchased Property Services	0033270		
(a) Repairs and Maintenance Services	0033280	430	2234
(b) Rental of Equipment	0033290	442	2234
(c) Other Purchased Property Svcs	0033300	400	2234
(4) Other Purchased Services	0033305		
(a) Travel Expense Reimbursement	0033315	582	2234
(b) Other Purchased Services	0033325	500	2234
(5) Supplies	0033330		
(a) Technology-Related Supplies	0033340	615	2234
(b) Materials and Supplies	0033350	610	2234
(c) Other Supplies	0033360	600	2234
(6) Property/Equipment	0033365		
(a) Technology-Related Hardware	0033375	734	2234
(b) Technology Software	0033385	735	2234
(c) All Other Equipment	0033395	730	2234
(d) Other Property	0033405	700	2234
(7) Miscellaneous	0033410		
(a) Misc. Non-Public Expenditures	0033420	895	2234
(b) Other Miscellaneous Expenditures	0033430	800	2234

(8) Employee Benefits	0033470		
(a) Group Insurance	0033480	210	2234
(b) FICA	0033490	220	2234
(c) Medicare	0033500	225	2234
(d) Employer's Contribution to	0033505		
1) Louisiana Teachers Retirement	0033515	231	2234
2) Louisiana School Emp. Retire.	0033525	233	2234
3) Other Retirement	0033535	239	2234
(e) Educational Reimbursement	0033545	240	2234
(f) Unemployment Compensation	0033555	250	2234
(g) Workmen's Compensation	0033565	260	2234
(h) Health Benefits (retirees)	0033575	270	2234
(i) Sick Leave Severance Pay	0033585	281	2234
(j) Annual Leave Severance Pay	0033595	282	2234
(k) Other Employee Benefits	0033605	290	2234
e. Staff Training - Career & Tech Ed. Prog	0033650		
(1) Salaries	0033655		
(a) Director/Supervisors	0033665	111	2235
(b) Staff Instructors	0033675	112	2235
(c) Specialists	0033685	113	2235
(d) Other Salaries	0033695	100	2235
(e) Sabbatical Leave	0033705	140	2235
(f) Stipend Pay	0033715	150	2235
(2) Purchased Professional and Tech Svcs	0033725	300	2235
(3) Purchased Property Services	0033730		
(a) Repairs and Maintenance Services	0033740	430	2235
(b) Rental of Equipment	0033750	442	2235
(c) Other Purchased Property Svcs	0033760	400	2235
(4) Other Purchased Services	0033765		
(a) Travel Expense Reimbursement	0033775	582	2235
(b) Other Purchased Services	0033785	500	2235
(5) Supplies	0033790		
(a) Technology-Related Supplies	0033800	615	2235
(b) Materials and Supplies	0033810	610	2235
(c) Other Supplies	0033820	600	2235
(6) Property/Equipment	0033825		
(a) Technology-Related Hardware	0033835	734	2235
(b) Technology Software	0033845	735	2235
(c) All Other Equipment	0033855	730	2235
(d) Other Property	0033865	700	2235
(7) Miscellaneous	0033870		
(a) Misc. Non-Public Expenditures	0033880	895	2235
(b) Other Miscellaneous Expenditures	0033890	800	2235

(8) Employee Benefits	0033940		
(a) Group Insurance	0033950	210	2235
(b) FICA	0033960	220	2235
(c) Medicare	0033970	225	2235
(d) Employer's Contribution to	0033975		
1) Louisiana Teachers Retirement	0033985	231	2235
2) Louisiana School Emp. Retire.	0033995	233	2235
3) Other Retirement	0034005	239	2235
(e) Educational Reimbursement	0034015	240	2235
(f) Unemployment Compensation	0034025	250	2235
(g) Workmen's Compensation	0034035	260	2235
(h) Health Benefits (retirees)	0034045	270	2235
(i) Sick Leave Severance Pay	0034055	281	2235
(j) Annual Leave Severance Pay	0034065	282	2235
(k) Other Employee Benefits	0034075	290	2235
f. Staff Training - Adult Education Program	0034120		
(1) Salaries	0034125		
(a) Director/Supervisors	0034135	111	2236
(b) Staff Instructors	0034145	112	2236
(c) Specialists	0034155	113	2236
(d) Other Salaries	0034165	100	2236
(e) Sabbatical Leave	0034175	140	2236
(f) Stipend Pay	0034185	150	2236
(2) Purchased Professional and Tech Svcs	0034195	300	2236
(3) Purchased Property Services	0034200		
(a) Repairs and Maintenance Services	0034210	430	2236
(b) Rental of Equipment	0034220	442	2236
(c) Other Purchased Property Svcs	0034230	400	2236
(4) Other Purchased Services	0034235		
(a) Travel Expense Reimbursement	0034245	582	2236
(b) Other Purchased Services	0034255	500	2236
(5) Supplies	0034260		
(a) Technology-Related Supplies	0034270	615	2236
(b) Materials and Supplies	0034280	610	2236
(c) Other Supplies	0034290	600	2236
(6) Property/Equipment	0034295		
(a) Technology-Related Hardware	0034305	734	2236
(b) Technology Software	0034315	735	2236
(c) All Other Equipment	0034325	730	2236
(d) Other Property	0034335	700	2236
(7) Miscellaneous	0034340		
(a) Misc. Non-Public Expenditures	0034350	895	2236
(b) Other Miscellaneous Expenditures	0034360	800	2236

(8) Employee Benefits	0034400		
(a) Group Insurance	0034410	210	2236
(b) FICA	0034420	220	2236
(c) Medicare	0034430	225	2236
(d) Employer's Contribution to	0034435		
1) Louisiana Teachers Retirement	0034445	231	2236
2) Louisiana School Emp. Retire.	0034455	233	2236
3) Other Retirement	0034465	239	2236
(e) Educational Reimbursement	0034475	240	2236
(f) Unemployment Compensation	0034485	250	2236
(g) Workmen's Compensation	0034495	260	2236
(h) Health Benefits (retirees)	0034505	270	2236
(i) Sick Leave Severance Pay	0034515	281	2236
(j) Annual Leave Severance Pay	0034525	282	2236
(k) Other Employee Benefits	0034535	290	2236
g. Staff Training - Other Education Program	0034570		
(1) Salaries	0034575		
(a) Director/Supervisors	0034585	111	2239
(b) Staff Instructors	0034595	112	2239
(c) Specialists	0034605	113	2239
(d) Other Salaries	0034615	100	2239
(e) Sabbatical Leave	0034625	140	2239
(f) Stipend Pay	0034635	150	2239
(2) Purchased Professional and Tech Svcs	0034645	300	2239
(3) Purchased Property Services	0034650		
(a) Repairs and Maintenance Services	0034660	430	2239
(b) Rental of Equipment	0034670	442	2239
(c) Other Purchased Property Svcs	0034680	400	2239
(4) Other Purchased Services	0034685		
(a) Travel Expense Reimbursement	0034695	582	2239
(b) Other Purchased Services	0034705	500	2239
(5) Supplies	0034710		
(a) Technology-Related Supplies	0034720	615	2239
(b) Materials and Supplies	0034730	610	2239
(c) Other Supplies	0034740	600	2239
(6) Property/Equipment	0034745		
(a) Technology-Related Hardware	0034755	734	2239
(b) Technology Software	0034765	735	2239
(c) All Other Equipment	0034775	730	2239
(d) Other Property	0034785	700	2239
(7) Miscellaneous	0034790		
(a) Misc. Non-Public Expenditures	0034800	895	2239
(b) Other Miscellaneous Expenditures	0034810	800	2239

(8) Employee Benefits	0034860		
(a) Group Insurance	0034870	210	2239
(b) FICA	0034880	220	2239
(c) Medicare	0034890	225	2239
(d) Employer's Contribution to	0034895		
1) Louisiana Teachers Retirement	0034905	231	2239
2) Louisiana School Emp. Retire.	0034915	233	2239
3) Other Retirement	0034925	239	2239
(e) Educational Reimbursement	0034935	240	2239
(f) Unemployment Compensation	0034945	250	2239
(g) Workmen's Compensation	0034955	260	2239
(h) Health Benefits (retirees)	0034965	270	2239
(i) Sick Leave Severance Pay	0034975	281	2239
(j) Annual Leave Severance Pay	0034985	282	2239
(k) Other Employee Benefits	0034995	290	2239
58 Library / Media Services	0035040		
a. School Library/Media Services	0035045		
(1) Salaries	0035050		
(a) Dir/Super. - Cen. Library Svcs	0035060	111	2251
(b) Head Librarian/Librarian - Sch.	0035070	112	2252
(c) Library Specialists	0035080	113	2252
(d) Clerical/Secretarial	0035090	114	2252
(e) Library/Media Aides	0035100	115	2252
(f) Other Salaries	0035110	100	2252
(g) Sabbatical Leave	0035120	140	2252
(2) Purchased Professional and Tech Svcs	0035130	300	2252
(3) Purchased Property Services	0035135		
(a) Repairs and Maintenance Services	0035145	430	2252
(b) Rental of Equipment	0035155	442	2252
(c) Other Purchased Property Svcs	0035165	400	2252
(4) Other Purchased Services	0035170		
(a) Travel Expense Reimbursement	0035180	582	2252
(b) Other Purchased Services	0035190	500	2252
(5) Supplies	0035195		
(a) Technology-Related Supplies	0035205	615	2252
(b) Materials and Supplies	0035215	610	2252
(c) Books and Periodicals	0035225	640	2252
(d) Other Supplies	0035235	600	2252
(6) Property/Equipment	0035240		
(a) Technology-Related Hardware	0035250	734	2252
(b) Technology Software	0035260	735	2252
(c) All Other Equipment	0035270	730	2252
(d) Other Property	0035280	700	2252

(7) Miscellaneous	0035285		
(a) Misc. Non-Public Expenditures	0035295	895	2252
(b) Other Miscellaneous Expenditures	0035305	800	2252
b. Other Educational Media Services	0035330		
(1) Salaries	0035335		
(a) Supervisors	0035345	111	2259
(b) Media-Based Teacher (Ed TV, CAI)	0035355	112	2259
(c) Specialists	0035365	113	2259
(d) Clerical/Secretarial	0035375	114	2259
(e) Other Salaries - Ed. Media Svcs	0035385	100	2259
(f) Sabbatical Leave	0035395	140	2259
(2) Purchased Professional and Tech Svcs	0035405	300	2259
(3) Purchased Property Services	0035410		
(a) Repairs and Maintenance Services	0035420	430	2259
(b) Rental of Equipment	0035430	442	2259
(c) Other Purchased Property Svcs	0035440	400	2259
(4) Other Purchased Services	0035445		
(a) Travel Expense Reimbursement	0035455	582	2259
(b) Other Purchased Services	0035465	500	2259
(5) Supplies	0035470		
(a) Technology-Related Supplies	0035480	615	2259
(b) Materials and Supplies	0035490	610	2259
(c) Books and Periodicals	0035500	640	2259
(d) Other Supplies	0035510	600	2259
(6) Property/Equipment	0035515		
(a) Technology-Related Hardware	0035525	734	2259
(b) Technology Software	0035535	735	2259
(c) All Other Equipment	0035545	730	2259
(d) Other Property	0035555	700	2259
(7) Miscellaneous	0035560		
(a) Misc. Non-Public Expenditures	0035570	895	2259
(b) Other Miscellaneous Expenditures	0035580	800	2259
(8) Employee Benefits (Lib./Media Svcs)	0035600		
(a) Group Insurance	0035610	210	2250
(b) FICA	0035620	220	2250
(c) Medicare	0035630	225	2250
(d) Employer's Contribution to	0035635		
1) Louisiana Teachers Retirement	0035645	231	2250
2) Louisiana School Emp. Retire.	0035655	233	2250
3) Other Retirement	0035665	239	2250
(e) Unemployment Compensation	0035675	250	2250
(f) Workmen's Compensation	0035685	260	2250
(g) Health Benefits (retirees)	0035695	270	2250

(h) Sick Leave Severance Pay	0035705	281	2250
(i) Annual Leave Severance Pay	0035715	282	2250
(j) Other Employee Benefits	0035725	290	2250
59 Other Instructional Staff Services	0035770		
a. Salaries - All Other Instructional	0035775		
(1) Director/Supervisors	0035785	111	2290
(2) Specialists	0035795	113	2290
(3) Clerical/Secretarial	0035805	114	2290
(4) Other Salaries	0035815	100	2290
(5) Substitute/Temporary Employees	0035825	120	2290
(6) Sabbatical Leave	0035835	140	2290
b. Purchased Professional and Tech Svcs	0035845	300	2290
c. Purchased Property Services	0035850		
(1) Repairs and Maintenance Services	0035860	430	2290
(2) Rental of Equipment	0035870	442	2290
(3) Other Purchased Property Services	0035880	400	2290
d. Other Purchased Services	0035885		
(1) Travel Expense Reimbursement	0035895	582	2290
(2) Other Purchased Services	0035905	500	2290
e. Supplies	0035910		
(1) Technology-Related Supplies	0035920	615	2290
(2) Materials and Supplies	0035930	610	2290
(3) Other Supplies	0035940	600	2290
f. Property/Equipment	0035945		
(1) Technology-Related Hardware	0035955	734	2290
(2) Technology Software	0035965	735	2290
(3) All Other Equipment	0035975	730	2290
(4) Other Property	0035985	700	2290
g. Miscellaneous	0035990		
(1) Miscellaneous Non-Public Expenditures	0036000	895	2290
(2) Other Miscellaneous Expenditures	0036010	800	2290
h. Employee Benefits	0036060		
(1) Group Insurance	0036070	210	2290
(2) FICA	0036080	220	2290
(3) Medicare	0036090	225	2290
(4) Employer's Contribution to	0036095		
(a) Louisiana Teachers Retirement	0036105	231	2290
(b) Louisiana School Emp. Retirement	0036115	233	2290
(c) Other Retirement	0036125	239	2290
(5) Unemployment Compensation	0036135	250	2290
(6) Workmen's Compensation	0036145	260	2290
(7) Health Benefits (retirees)	0036155	270	2290
(8) Sick Leave Severance Pay	0036165	281	2290

(9) Annual Leave Severance Pay	0036175	282	2290
(10) Other Employee Benefits	0036185	290	2290
TOTAL B. Instructional Staff Services	0036800		
C. General Administration	0036820		
60 Board of Education Services	0036825		
a. Salaries	0036830		
(1) Board Members	0036840	111	2311
(2) Board Attorneys	0036850	118	2311
(3) Board Secretary	0036860	114	2312
(4) Supervisors - Tax Assess & Collect	0036870	111	2315
(5) Clerical/Sec. - Tax Assess & Collect	0036880	114	2315
(6) Other Tax Assess & Collect Salaries	0036890	100	2315
(7) Sub/Temp Employees - Board of Ed Svcs	0036900	120	2310
(8) Other Board of Ed. Svcs Salaries	0036910	100	2310
(9) Sabbatical Leave	0036920	140	2310
b. Purchased Professional and Technical Svcs	0036925		
(1) Purchased Official / Admin. Services	0036930		
(a) Assessor Fees	0036940	311	2310
(b) Sheriff Tax Collection Fees	0036950	312	2310
(c) Pension Accumulation Fund	0036960	313	2310
(d) Sales Tax Collection Fees	0036970	314	2310
(e) State Tax Commission Fees	0036980	315	2310
(f) Election Fees	0036990	316	2310
(g) Management Consultants	0037000	317	2310
(h) Other Service Fees	0037010	319	2310
(2) Other Purchased Professional Services	0037015		
(a) Legal Services	0037025	332	2310
(b) Audit Services	0037035	333	2310
(3) Other Purchased Prof. and Tech. Svcs	0037045	300	2310
c. Purchased Property Services	0037050		
(1) Repairs and Maintenance Services	0037060	430	2310
(2) Other Purchased Property Services	0037070	400	2310
d. Other Purchased Services	0037075		
(1) Insurance (Other than Emp. Benefits)	0037080		
(a) Liability Insurance	0037090	521	2310
(b) Errors and Omissions	0037100	524	2310
(c) Faithful Performance	0037110	525	2310
(2) Communications (phone/internet/post)	0037120	530	2310
(3) Advertising/Public Notices/Bd Minutes	0037130	540	2310
(4) Travel	0037135		
(a) Mileage Allowance - Tax A & C Sv	0037140	581	2315
(b) Mileage Allowance - Other	0037145	581	2310
(c) Travel Expense Reimburse. - Tax	0037150	582	2315

(d) Travel Expense Reimbursement - O	0037155	582	2310
(5) Other Purchased Services	0037165	500	2310
e. Supplies	0037170		
(1) Technology-Related Supplies - Tax A &	0037175	615	2315
(2) Technology-Related Supplies - Other	0037180	615	2310
(3) Materials and Supplies - Tax A & C Sv	0037185	610	2315
(4) Materials and Supplies - Other	0037190	610	2310
(5) Other Supplies - Tax A & C Svcs	0037195	600	2315
(6) Other Supplies - Other	0037200	600	2310
f. Property/Equipment	0037205		
(1) Technology-Related Hardware	0037215	734	2310
(2) Technology Software	0037225	735	2310
(3) All Other Equipment	0037235	730	2310
(4) Other Property	0037245	700	2310
g. Debt Service and Miscellaneous	0037250		
(1) Dues and Fees	0037260	810	2310
(2) Judgements	0037270	820	2310
(3) Miscellaneous Non-Public Expenditures	0037280	895	2310
(4) Miscellaneous Expenditures	0037290	800	2310
h. Employee Benefits	0037315		
(1) Group Insurance	0037325	210	2310
(2) FICA	0037335	220	2310
(3) Medicare	0037345	225	2310
(4) Employer's Contribution to	0037350		
(a) Louisiana Teachers Retirement	0037360	231	2310
(b) Louisiana School Emp. Retirement	0037370	233	2310
(c) Other Retirement	0037380	239	2310
(5) Unemployment Compensation	0037390	250	2310
(6) Workmen's Compensation	0037400	260	2310
(7) Health Benefits (retirees)	0037410	270	2310
(8) Sick Leave Severance Pay	0037420	281	2310
(9) Annual Leave Severance Pay	0037430	282	2310
(10) Other Employee Benefits	0037440	290	2310
61 Executive Administrative Services	0037490		
a. Salaries	0037495		
(1) Superintendent	0037505	111	2321
(2) Clerical/Sec. - Office of Super.	0037515	114	2321
(3) Deputy/Assoc./Assist. Superintendents	0037525	111	2324
(4) Clerical/Sec. - Dep/Assoc/Assist Sup	0037535	114	2324
(5) Other Salaries - Exec. Admin. Svcs	0037545	100	2320
(6) Sabbatical Leave	0037555	140	2320
b. Purchased Professional and Technical Svcs	0037565	300	2320
c. Purchased Property Services	0037570		

(1) Repairs and Maintenance Services	0037580	430	2320
(2) Rental of Equipment and Vehicles	0037590	442	2320
(3) Other Purchased Property Services	0037600	400	2320
d. Other Purchased Services	0037605		
(1) Communications (phone/internet/post)	0037615	530	2320
(2) Travel	0037620		
(a) Mileage Allowance	0037630	581	2320
(b) Travel Expense Reimbursement	0037640	582	2320
(3) Interagency Purchased Services From	0037645		
(a) LEA W/I State (No Tuition/Trans)	0037655	596	2320
(b) LEA O/S State (No Tuition/Trans)	0037665	597	2320
(4) Other Purchased Services	0037675	500	2320
e. Supplies	0037680		
(1) Technology-Related Supplies	0037690	615	2320
(2) Materials and Supplies	0037700	610	2320
(3) Other Supplies	0037710	600	2320
f. Property/Equipment	0037715		
(1) Technology-Related Hardware	0037725	734	2320
(2) Technology Software	0037735	735	2320
(3) All Other Equipment (Including Veh)	0037745	730	2320
(4) Other Property	0037755	700	2320
g. Miscellaneous	0037760		
(1) Miscellaneous Non-Public Expenditures	0037770	895	2320
(2) Other Miscellaneous Expenditures	0037780	800	2320
h. Employee Benefits	0037810		
(1) Group Insurance	0037820	210	2320
(2) FICA	0037830	220	2320
(3) Medicare	0037840	225	2320
(4) Employer's Contribution to	0037845		
(a) Louisiana Teachers Retirement	0037855	231	2320
(b) Louisiana School Emp. Retirement	0037865	233	2320
(c) Other Retirement	0037875	239	2320
(5) Unemployment Compensation	0037885	250	2320
(6) Workmen's Compensation	0037895	260	2320
(7) Health Benefits (retirees)	0037905	270	2320
(8) Sick Leave Severance Pay	0037915	281	2320
(9) Annual Leave Severance Pay	0037925	282	2320
(10) Other Employee Benefits	0037935	290	2320
TOTAL C. General Administration	0038400		
D. School Administration	0038450		
62 Salaries	0038455		
a. Principals	0038470	111	2410
b. Assistant Principals	0038480	111	2420

c. School Chief Exec Officer (Charter Sch)	0038490	111	2430
d. Other School Administrators	0038500	111	2400
e. Clerical/Secretarial	0038510	114	2400
f. Other Regular Salaries	0038520	110	2400
g. Substitute/Temporary Employees	0038530	120	2400
h. Other Salaries - School Administration	0038540	100	2400
i. Sabbatical Leave	0038550	140	2400
63 Purchased Professional and Technical Svcs	0038570	300	2400
64 Purchased Property Services	0038605		
a. Repairs and Maintenance Services	0038615	430	2400
b. Rental of Equipment and Vehicles	0038625	442	2400
c. Other Purchased Property Services	0038635	400	2400
65 Other Purchased Services	0038640		
a. Communications (phone, internet, postage)	0038650	530	2400
b. Travel Expense Reimbursement	0038660	582	2400
c. Other Purchased Services	0038670	500	2400
66 Supplies	0038675		
a. Technology-Related Supplies	0038685	615	2400
b. Materials and Supplies	0038695	610	2400
c. Other Supplies	0038705	600	2400
67 Property/Equipment	0038710		
a. Technology-Related Hardware	0038720	734	2400
b. Technology Software	0038730	735	2400
c. All Other Equipment (Including Veh)	0038740	730	2400
d. Other Property	0038750	700	2400
68 Miscellaneous	0038755		
a. Dues and Fees (Southern Association, etc)	0038765	810	2400
b. Miscellaneous Non-Public Expenditures	0038775	895	2400
c. Other Miscellaneous Expenditures	0038785	800	2400
69 Employee Benefits	0038835		
a. Group Insurance	0038845	210	2400
b. FICA	0038855	220	2400
c. Medicare	0038865	225	2400
d. Employer's Contribution to	0038870		
(1) Louisiana Teachers Retirement	0038880	231	2400
(2) Louisiana School Employees Retirement	0038890	233	2400
(3) Other Retirement	0038900	239	2400
e. Unemployment Compensation	0038910	250	2400
f. Workmen's Compensation	0038920	260	2400
g. Health Benefits (retirees)	0038930	270	2400
h. Sick Leave Severance Pay	0038940	281	2400
i. Annual Leave Severance Pay	0038950	282	2400
j. Other Employee Benefits	0038960	290	2400

TOTAL D. School Administration	0039500		
E. Business Services	0039515		
70 Fiscal Services (Internal Auditing, Budget,	0039520		
Payroll, Financial, Property Accounting, ect)	0039525		
a. Salaries	0039530		
(1) Bus. Manager/CFO/Fiscal Supervisors	0039540	111	2510
(2) Clerical/Secretarial	0039550	114	2510
(3) Accountant/Auditor/Budget Analyst	0039560	118	2510
(4) Other Salaries - Fiscal Services	0039570	100	2510
b. Purchased Professional and Technical Svcs	0039575		
(1) Technical Services (Bank Charges)	0039585	340	2510
(2) Other Purchased Prof. and Tech. Svcs	0039595	300	2510
c. Purchased Property Services	0039600		
(1) Repairs and Maintenance Services	0039610	430	2510
(2) Rental of Equipment and Vehicles	0039620	442	2510
(3) Other Purchased Property Services	0039630	400	2510
d. Other Purchased Services	0039635		
(1) Communications (phone/internet/post)	0039645	530	2510
(2) Advertising and Public Notices	0039655	540	2510
(3) Travel Expense Reimbursement	0039665	582	2510
(4) Other Purchased Services	0039675	500	2510
e. Supplies	0039680		
(1) Technology-Related Supplies	0039690	615	2510
(2) Materials and Supplies	0039700	610	2510
(3) Other Supplies	0039710	600	2510
f. Property/Equipment	0039715		
(1) Technology-Related Hardware	0039725	734	2510
(2) Technology Software	0039735	735	2510
(3) All Other Equipment	0039745	730	2510
(4) Other Property	0039755	700	2510
g. Debt Service and Miscellaneous	0039760		
(1) Interest (short-term loans)	0039770	835	2510
(2) Miscellaneous Expenditures	0039780	800	2510
h. Employee Benefits	0039810		
(1) Group Insurance	0039820	210	2510
(2) FICA	0039830	220	2510
(3) Medicare	0039840	225	2510
(4) Employer's Contribution to	0039845		
(a) Louisiana Teachers Retirement	0039855	231	2510
(b) Louisiana School Emp. Retirement	0039865	233	2510
(c) Other Retirement	0039875	239	2510
(5) Unemployment Compensation	0039885	250	2510
(6) Workmen's Compensation	0039895	260	2510

(7) Health Benefits (retirees)	0039905	270	2510
(8) Sick Leave Severance Pay	0039915	281	2510
(9) Annual Leave Severance Pay	0039925	282	2510
(10) Other Employee Benefits	0039935	290	2510
71 Purchasing Services	0039980		
a. Salaries	0039985		
(1) Purchasing Agents	0039995	111	2520
(2) Clerical/Secretarial	0040005	114	2520
(3) Other Salaries - Purchasing Services	0040015	100	2520
b. Purchased Professional and Technical Svcs	0040025	300	2520
c. Purchased Property Services	0040030		
(1) Repairs and Maintenance Services	0040040	430	2520
(2) Rental of Equipment and Vehicles	0040050	442	2520
(3) Other Purchased Property Services	0040060	400	2520
d. Other Purchased Services	0040065		
(1) Communications (phone/internet/post)	0040075	530	2520
(2) Advertising and Public Notices	0040085	540	2520
(3) Travel Expense Reimbursement	0040095	582	2520
(4) Other Purchased Services	0040105	500	2520
e. Supplies	0040110		
(1) Technology-Related Supplies	0040120	615	2520
(2) Materials and Supplies	0040130	610	2520
(3) Other Supplies	0040140	600	2520
f. Property/Equipment	0040145		
(1) Technology-Related Hardware	0040155	734	2520
(2) Technology Software	0040165	735	2520
(3) All Other Equipment	0040175	730	2520
(4) Other Property	0040185	700	2520
g. Miscellaneous Expenditures	0040195	800	2520
h. Employee Benefits	0040225		
(1) Group Insurance	0040235	210	2520
(2) FICA	0040245	220	2520
(3) Medicare	0040255	225	2520
(4) Employer's Contribution to	0040260		
(a) Louisiana Teachers Retirement	0040270	231	2520
(b) Louisiana School Emp. Retirement	0040280	233	2520
(c) Other Retirement	0040290	239	2520
(5) Unemployment Compensation	0040300	250	2520
(6) Workmen's Compensation	0040310	260	2520
(7) Health Benefits (retirees)	0040320	270	2520
(8) Sick Leave Severance Pay	0040330	281	2520
(9) Annual Leave Severance Pay	0040340	282	2520
(10) Other Employee Benefits	0040350	290	2520

72 Warehousing and Distributing Services	0040380		
a. Salaries	0040385		
(1) Supervisors	0040395	111	2530
(2) Clerical/Secretarial	0040405	114	2530
(3) Other Salaries - Warehouse/Distribute	0040415	100	2530
b. Purchased Professional and Technical Svcs	0040425	300	2530
c. Purchased Property Services	0040430		
(1) Repairs and Maintenance Services	0040440	430	2530
(2) Rental of Equipment and Vehicles	0040450	442	2530
(3) Other Purchased Property Services	0040460	400	2530
d. Other Purchased Services	0040465		
(1) Travel Expense Reimbursement	0040475	582	2530
(2) Other Purchased Services	0040485	500	2530
e. Supplies	0040490		
(1) Technology-Related Supplies	0040500	615	2530
(2) Materials and Supplies	0040510	610	2530
(3) Other Supplies	0040520	600	2530
f. Property/Equipment	0040525		
(1) Technology-Related Hardware	0040535	734	2530
(2) Technology Software	0040545	735	2530
(3) All Other Equipment (Including Veh)	0040555	730	2530
(4) Other Property	0040565	700	2530
g. Miscellaneous Expenditures	0040575	800	2530
h. Employee Benefits	0040605		
(1) Group Insurance	0040615	210	2530
(2) FICA	0040625	220	2530
(3) Medicare	0040635	225	2530
(4) Employer's Contribution to	0040640		
(a) Louisiana Teachers Retirement	0040650	231	2530
(b) Louisiana School Emp. Retirement	0040660	233	2530
(c) Other Retirement	0040670	239	2530
(5) Unemployment Compensation	0040680	250	2530
(6) Workmen's Compensation	0040690	260	2530
(7) Health Benefits (retirees)	0040700	270	2530
(8) Sick Leave Severance Pay	0040710	281	2530
(9) Annual Leave Severance Pay	0040720	282	2530
(10) Other Employee Benefits	0040730	290	2530
73 Printing, Publishing and Duplicating Svcs	0040760		
a. Salaries	0040765		
(1) Supervisors	0040775	111	2540
(2) Clerical/Secretarial	0040785	114	2540
(3) Other Salaries - Print/Publish/Dup	0040795	100	2540
b. Purchased Professional and Technical Svcs	0040805	300	2540

c. Purchased Property Services	0040810		
(1) Repairs and Maintenance Services	0040820	430	2540
(2) Rental of Equipment and Vehicles	0040830	442	2540
(3) Other Purchased Property Services	0040840	400	2540
d. Other Purchased Services	0040845		
(1) Printing and Binding	0040855	550	2540
(2) Travel Expense Reimbursement	0040865	582	2540
(3) Other Purchased Services	0040875	500	2540
e. Supplies	0040880		
(1) Technology-Related Supplies	0040890	615	2540
(2) Materials and Supplies	0040900	610	2540
(3) Other Supplies	0040910	600	2540
f. Property/Equipment	0040915		
(1) Technology-Related Hardware	0040925	734	2540
(2) Technology Software	0040935	735	2540
(3) All Other Equipment	0040945	730	2540
(4) Other Property	0040955	700	2540
g. Miscellaneous Expenditures	0040965	800	2540
h. Employee Benefits	0040985		
(1) Group Insurance	0040995	210	2540
(2) FICA	0041005	220	2540
(3) Medicare	0041015	225	2540
(4) Employer's Contribution to	0041020		
(a) Louisiana Teachers Retirement	0041030	231	2540
(b) Louisiana School Emp. Retirement	0041040	233	2540
(c) Other Retirement	0041050	239	2540
(5) Unemployment Compensation	0041060	250	2540
(6) Workmen's Compensation	0041070	260	2540
(7) Health Benefits (retirees)	0041080	270	2540
(8) Sick Leave Severance Pay	0041090	281	2540
(9) Annual Leave Severance Pay	0041100	282	2540
(10) Other Employee Benefits	0041110	290	2540
74 Other Business Services	0041150		
a. Salaries	0041155		
(1) Supervisors	0041165	111	2590
(2) Clerical/Secretarial	0041175	114	2590
(3) Other Salaries	0041185	100	2590
b. Purchased Professional and Technical Svcs	0041195	300	2590
c. Purchased Property Services	0041200		
(1) Repairs and Maintenance Services	0041210	430	2590
(2) Rental of Equipment and Vehicles	0041220	442	2590
(3) Other Purchased Property Services	0041230	400	2590
d. Other Purchased Services	0041235		

(1) Printing and Binding	0041245	550	2590
(2) Travel Expense Reimbursement	0041255	582	2590
(3) Other Purchased Services	0041265	500	2590
e. Supplies	0041270		
(1) Technology-Related Supplies	0041280	615	2590
(2) Materials and Supplies	0041290	610	2590
(3) Other Supplies	0041300	600	2590
f. Property/Equipment	0041305		
(1) Technology-Related Hardware	0041315	734	2590
(2) Technology Software	0041325	735	2590
(3) All Other Equipment	0041335	730	2590
(4) Other Property	0041345	700	2590
g. Miscellaneous Expenditures	0041355	800	2590
h. Employee Benefits	0041375		
(1) Group Insurance	0041385	210	2590
(2) FICA	0041395	220	2590
(3) Medicare	0041405	225	2590
(4) Employer's Contribution to	0041410		
(a) Louisiana Teachers Retirement	0041420	231	2590
(b) Louisiana School Emp. Retirement	0041430	233	2590
(c) Other Retirement	0041440	239	2590
(5) Unemployment Compensation	0041450	250	2590
(6) Workmen's Compensation	0041460	260	2590
(7) Health Benefits (retirees)	0041470	270	2590
(8) Sick Leave Severance Pay	0041480	281	2590
(9) Annual Leave Severance Pay	0041490	282	2590
(10) Other Employee Benefits	0041500	290	2590
TOTAL E. Business Services	0041600		
F. Operation and Maintenance of Plant Services	0041620		
75 Salaries	0041625		
a. Supervisors	0041670	111	2610
b. Clerical/Secretarial	0041680	114	2610
c. Custodian/Building Maintenance	0041690	116	2620
d. Mechanics (exc. School Trans./Food Svcs)	0041700	117	2650
e. School Safety/Security Staff/Cross Guards	0041710	100	2660
f. Other Skilled Craftsman - Ops. and Maint.	0041720	117	2690
g. Substitute/Temporary Employees	0041730	120	2690
h. Other Salaries - Operations & Maintenance	0041740	100	2690
i. Sabbatical Leave	0041750	140	2690
76 Operation and Maintenance of Buildings	0041755		
a. Purchased Professional and Technical Svcs	0041765	300	2620
b. Purchased Property Services	0041770		
(1) Utilities - Water/Sewage	0041780	411	2620

(2) Disposal Services	0041790	421	2620
(3) Custodial Services	0041800	423	2620
(4) Repairs and Maintenance Services	0041810	430	2620
(5) Renting/Leasing Land and Buildings	0041820	441	2620
(6) Rental of Equipment and Vehicles	0041830	442	2620
(7) Other Purchased Property Services	0041840	400	2620
c. Other Purchased Services	0041845		
(1) Property Insurance	0041855	522	2620
(2) Communications (phone/internet/post)	0041865	530	2620
(3) Travel Expense Reimbursement	0041875	582	2620
(4) Other Purchased Services	0041885	500	2620
d. Supplies	0041890		
(1) Materials and Supplies	0041900	610	2620
(2) Technology-Related Supplies	0041910	615	2620
(3) Natural Gas	0041920	621	2620
(4) Electricity	0041930	622	2620
(5) Other Supplies	0041940	600	2620
e. Property/Equipment	0041945		
(1) Technology-Related Hardware	0041955	734	2620
(2) Technology Software	0041965	735	2620
(3) All Other Equipment	0041975	730	2620
(4) Other Property	0041985	700	2620
f. Miscellaneous Expenditures	0041995	800	2620
77 Care and Upkeep of Grounds	0042000		
a. Lawn Care	0042010	424	2630
b. Other Purchased Property Services	0042020	400	2630
c. Other Purchased Services	0042030	500	2630
d. Supplies	0042040	600	2630
e. Equipment	0042050	730	2630
f. Other Property	0042060	700	2630
g. Miscellaneous Expenditures	0042070	800	2630
78 Care and Upkeep of Equipment	0042075		
a. Repairs and Maintenance Services	0042085	430	2640
b. Rental of Equipment and Vehicles	0042095	442	2640
c. Other Purchased Property Services	0042105	400	2640
d. Other Purchased Services	0042115	500	2640
e. Supplies	0042125	600	2640
f. Equipment	0042135	730	2640
g. Other Property	0042145	700	2640
h. Miscellaneous Expenditures	0042155	800	2640
79 Vehicle Op. and Maint. (Exc. Student Trans.)	0042160		
a. Repairs and Maintenance Services	0042170	430	2650
b. Other Purchased Property Services	0042180	400	2650

c. Fleet Insurance	0042190	523	2650
d. Other Purchased Services	0042200	500	2650
e. Fuel	0042210	626	2650
f. Supplies	0042220	600	2650
g. Equipment (Including Vehicles)	0042230	730	2650
h. Other Property	0042240	700	2650
i. Miscellaneous Expenditures	0042250	800	2650
80 Safety and Security	0042255		
a. Purchased Professional and Technical Svcs	0042265	300	2660
b. Other Purchased Property Services	0042275	400	2660
c. Other Purchased Services	0042285	500	2660
d. Supplies	0042290		
(1) Technology-Related Supplies	0042300	615	2660
(2) Other Supplies	0042310	600	2660
e. Property/Equipment	0042315		
(1) Technology-Related Hardware	0042325	734	2660
(2) Technology Software	0042335	735	2660
(3) All Other Equipment	0042345	730	2660
(4) Other Property	0042355	700	2660
f. Miscellaneous	0042360		
(1) Miscellaneous Non-Public Expenditures	0042370	895	2660
(2) Other Miscellaneous Expenditures	0042380	800	2660
81 Employee Benefits - Op. and Maint.	0042410		
a. Group Insurance	0042420	210	2690
b. FICA	0042430	220	2690
c. Medicare	0042440	225	2690
d. Employer's Contribution to	0042445		
(1) Louisiana Teachers Retirement	0042455	231	2690
(2) Louisiana School Employees Retirement	0042465	233	2690
(3) Other Retirement	0042475	239	2690
e. Unemployment Compensation	0042485	250	2690
f. Workmen's Compensation	0042495	260	2690
g. Health Benefits (retirees)	0042505	270	2690
h. Sick Leave Severance Pay	0042515	281	2690
i. Annual Leave Severance Pay	0042525	282	2690
j. Other Employee Benefits	0042535	290	2690
TOTAL F. Operation & Maintenance of Plant Svcs	0043100		
G. Student Transportation Services	0043110		
82 Supervision of Student Transportation	0043115		
a. Salaries	0043120		
(1) Supervisors	0043130	111	2710
(2) Clerical/Secretarial	0043140	114	2710
(3) Other Salaries - Student Trans. Svcs	0043150	100	2710

b. Purchased Professional and Technical Svcs	0043160	300	2710
c. Purchased Property Services	0043165		
(1) Repairs and Maintenance Services	0043175	430	2710
(2) Other Purchased Property Services	0043185	400	2710
d. Other Purchased Services	0043190		
(1) Student Transportation Services	0043195		
(a) From Other LEA - Within State	0043205	511	2710
(b) From Other LEA - Outside State	0043215	512	2710
(2) Travel Expense Reimbursement	0043225	582	2710
(3) Other Purchased Services	0043235	500	2710
e. Supplies	0043240		
(1) Technology-Related Supplies	0043250	615	2710
(2) Materials and Supplies	0043260	610	2710
(3) Other Supplies	0043270	600	2710
f. Property/Equipment	0043275		
(1) Technology-Related Hardware	0043285	734	2710
(2) Technology Software	0043295	735	2710
(3) All Other Equipment (Inc. Veh/Buses)	0043305	730	2710
(4) Other Property	0043315	700	2710
g. Miscellaneous	0043320		
(1) Miscellaneous Non-Public Expenditures	0043330	895	2710
(2) Other Miscellaneous Expenditures	0043340	800	2710
h. Employee Benefits - Super. Student Trans.	0043370		
(1) Group Insurance	0043380	210	2710
(2) FICA	0043390	220	2710
(3) Medicare	0043400	225	2710
(4) Employer's Contribution to	0043405		
(a) Louisiana Teachers Retirement	0043415	231	2710
(b) Louisiana School Emp. Retirement	0043425	233	2710
(c) Other Retirement	0043435	239	2710
(5) Unemployment Compensation	0043445	250	2710
(6) Workmen's Compensation	0043455	260	2710
(7) Health Benefits (retirees)	0043465	270	2710
(8) Sick Leave Severance Pay	0043475	281	2710
(9) Annual Leave Severance Pay	0043485	282	2710
(10) Other Employee Benefits	0043495	290	2710
83 Regular Transportation	0043535		
a. Salaries	0043540		
(1) Aide/Attendant/Monitor	0043550	115	2720
(2) Bus Driver	0043560	116	2720
(3) Bus Mechanics	0043570	117	2720
(4) Substitute Drivers	0043580	124	2720
(5) Other Salaries - Regular Trans. Svcs	0043582	100	2720

b. Purchased Professional and Technical Svcs	0043583	300	2720
c. Purchased Property Services	0043585		
(1) Repairs and Maintenance Services	0043595	430	2720
(2) Rental of Equipment and Vehicles	0043605	442	2720
(3) Other Purchased Property Services	0043615	400	2720
d. Other Purchased Services	0043620		
(1) Payments in Lieu of Transportation	0043630	513	2720
(2) Fleet Insurance	0043640	523	2720
(3) Operational Allowance	0043650	583	2720
(4) Other Purchased Services	0043660	500	2720
e. Supplies	0043665		
(1) Technology-Related Supplies	0043675	615	2720
(2) Materials and Supplies	0043685	610	2720
(3) Fuel	0043695	626	2720
(4) Other Supplies	0043705	600	2720
f. Property/Equipment	0043710		
(1) Technology-Related Hardware	0043720	734	2720
(2) Technology Software	0043730	735	2720
(3) All Other Equipment (Inc. Veh/Buses)	0043740	730	2720
(4) Other Property	0043750	700	2720
g. Miscellaneous	0043755		
(1) Miscellaneous Non-Public Expenditures	0043765	895	2720
(2) Other Miscellaneous Expenditures	0043775	800	2720
h. Employee Benefits - Regular Trans.	0043800		
(1) Group Insurance	0043810	210	2720
(2) FICA	0043820	220	2720
(3) Medicare	0043830	225	2720
(4) Employer's Contribution to	0043835		
(a) Louisiana Teachers Retirement	0043845	231	2720
(b) Louisiana School Emp. Retirement	0043855	233	2720
(c) Other Retirement	0043865	239	2720
(5) Unemployment Compensation	0043875	250	2720
(6) Workmen's Compensation	0043885	260	2720
(7) Health Benefits (retirees)	0043895	270	2720
(8) Sick Leave Severance Pay	0043905	281	2720
(9) Annual Leave Severance Pay	0043915	282	2720
(10) Other Employee Benefits	0043925	290	2720
84 Special Needs Transportation	0043965		
a. Salaries	0043970		
(1) Aide/Attendant/Monitor	0043980	115	2730
(2) Bus Driver	0043990	116	2730
(3) Bus Mechanics	0044000	117	2730
(4) Substitute Drivers	0044010	124	2730

(5) Other Salaries - Special Needs Trans.	0044012	100	2730
b. Purchased Professional and Technical Svcs	0044013	300	2730
c. Purchased Property Services	0044015		
(1) Repairs and Maintenance Services	0044025	430	2730
(2) Rental of Equipment and Vehicles	0044035	442	2730
(3) Other Purchased Property Services	0044045	400	2730
d. Other Purchased Services	0044050		
(1) Payments in Lieu of Transportation	0044060	513	2730
(2) Fleet Insurance	0044070	523	2730
(3) Operational Allowance	0044080	583	2730
(4) Other Purchased Services	0044090	500	2730
e. Supplies	0044095		
(1) Technology-Related Supplies	0044105	615	2730
(2) Materials and Supplies	0044115	610	2730
(3) Fuel	0044125	626	2730
(4) Other Supplies	0044135	600	2730
f. Property/Equipment	0044140		
(1) Technology-Related Hardware	0044150	734	2730
(2) Technology Software	0044160	735	2730
(3) All Other Equipment (Inc. Veh/Buses)	0044170	730	2730
(4) Other Property	0044180	700	2730
g. Miscellaneous	0044185		
(1) Miscellaneous Non-Public Expenditures	0044195	895	2730
(2) Other Miscellaneous Expenditures	0044205	800	2730
h. Employee Benefits - Special Needs Trans.	0044245		
(1) Group Insurance	0044255	210	2730
(2) FICA	0044265	220	2730
(3) Medicare	0044275	225	2730
(4) Employer's Contribution to	0044280		
(a) Louisiana Teachers Retirement	0044290	231	2730
(b) Louisiana School Emp. Retirement	0044300	233	2730
(c) Other Retirement	0044310	239	2730
(5) Unemployment Compensation	0044320	250	2730
(6) Workmen's Compensation	0044330	260	2730
(7) Health Benefits (retirees)	0044340	270	2730
(8) Sick Leave Severance Pay	0044350	281	2730
(9) Annual Leave Severance Pay	0044360	282	2730
(10) Other Employee Benefits	0044370	290	2730
TOTAL G. Student Transportation Services	0044900		
H. Central Services	0044920		
85 Planning, Research, Development & Evaluation	0044925		
a. Salaries	0044935		
(1) Supervisors	0044945	111	2810

(2) Clerical/Secretarial	0044955	114	2810
(3) Other Salaries - Plan, R&D, and Eval	0044965	100	2810
b. Purchased Professional and Technical Svcs	0044975	300	2810
c. Purchased Property Services	0044980		
(1) Repairs and Maintenance Services	0044990	430	2810
(2) Other Purchased Property Services	0045000	400	2810
d. Other Purchased Services	0045005		
(1) Travel Expense Reimbursement	0045015	582	2810
(2) Other Purchased Services	0045025	500	2810
e. Supplies	0045030		
(1) Technology-Related Supplies	0045040	615	2810
(2) Materials and Supplies	0045050	610	2810
(3) Other Supplies	0045060	600	2810
f. Property/Equipment	0045065		
(1) Technology-Related Hardware	0045075	734	2810
(2) Technology Software	0045085	735	2810
(3) All Other Equipment	0045095	730	2810
(4) Other Property	0045105	700	2810
g. Miscellaneous	0045110		
(1) Miscellaneous Non-Public Expenditures	0045120	895	2810
(2) Other Miscellaneous Expenditures	0045130	800	2810
h. Employee Benefits - Plan, R&D, Eval Svcs	0045160		
(1) Group Insurance	0045170	210	2810
(2) FICA	0045180	220	2810
(3) Medicare	0045190	225	2810
(4) Employer's Contribution to	0045195		
(a) Louisiana Teachers Retirement	0045205	231	2810
(b) Louisiana School Emp. Retirement	0045215	233	2810
(c) Other Retirement	0045225	239	2810
(5) Unemployment Compensation	0045235	250	2810
(6) Workmen's Compensation	0045245	260	2810
(7) Health Benefits (retirees)	0045255	270	2810
(8) Sick Leave Severance Pay	0045265	281	2810
(9) Annual Leave Severance Pay	0045275	282	2810
(10) Other Employee Benefits	0045285	290	2810
86 Information Services	0045325		
a. Salaries	0045330		
(1) Supervisors	0045340	111	2820
(2) Clerical/Secretarial	0045350	114	2820
(3) Other Salaries - Information Services	0045360	100	2820
b. Purchased Professional and Technical Svcs	0045370	300	2820
c. Purchased Property Services	0045375		
(1) Repairs and Maintenance Services	0045385	430	2820

(2) Other Purchased Property Services	0045395	400	2820
d. Other Purchased Services	0045400		
(1) Advertising and Public Notices	0045410	540	2820
(2) Travel Expense Reimbursement	0045420	582	2820
(3) Other Purchased Services	0045430	500	2820
e. Supplies	0045435		
(1) Technology-Related Supplies	0045445	615	2820
(2) Materials and Supplies	0045455	610	2820
(3) Other Supplies	0045465	600	2820
f. Property/Equipment	0045470		
(1) Technology-Related Hardware	0045480	734	2820
(2) Technology Software	0045490	735	2820
(3) All Other Equipment	0045500	730	2820
(4) Other Property	0045510	700	2820
g. Miscellaneous	0045515		
(1) Miscellaneous Non-Public Expenditures	0045525	895	2820
(2) Other Miscellaneous Expenditures	0045535	800	2820
h. Employee Benefits - Information Services	0045565		
(1) Group Insurance	0045575	210	2820
(2) FICA	0045585	220	2820
(3) Medicare	0045595	225	2820
(4) Employer's Contribution to	0045600		
(a) Louisiana Teachers Retirement	0045610	231	2820
(b) Louisiana School Emp. Retirement	0045620	233	2820
(c) Other Retirement	0045630	239	2820
(5) Unemployment Compensation	0045640	250	2820
(6) Workmen's Compensation	0045650	260	2820
(7) Health Benefits (retirees)	0045660	270	2820
(8) Sick Leave Severance Pay	0045670	281	2820
(9) Annual Leave Severance Pay	0045680	282	2820
(10) Other Employee Benefits	0045690	290	2820
87 Personnel (Human Resources) Services	0045730		
a. Salaries	0045735		
(1) Personnel / HR Director (only)	0045745	111	2831
(2) Other Personnel Services Supervisors	0045755	111	2830
(3) Recruitment and Placement Staff	0045765	110	2832
(4) Clerical/Secretarial	0045775	114	2830
(5) Degreed Professional	0045785	118	2830
(6) Other Salaries - Personnel Services	0045795	100	2830
b. Purchased Professional and Technical Svcs	0045800		
(1) Fingerprinting and Background Check	0045810	339	2830
(2) Other Purchased Prof. and Tech. Svcs	0045820	300	2830
c. Purchased Property Services	0045825		

(1) Repairs and Maintenance Services	0045835	430	2830
(2) Other Purchased Property Services	0045845	400	2830
d. Other Purchased Services	0045850		
(1) Advertising and Public Notices	0045860	540	2830
(2) Travel Expense Reimbursement	0045870	582	2830
(3) Other Purchased Services	0045880	500	2830
e. Supplies	0045885		
(1) Technology-Related Supplies	0045895	615	2830
(2) Materials and Supplies	0045905	610	2830
(3) Other Supplies	0045915	600	2830
f. Property/Equipment	0045920		
(1) Technology-Related Hardware	0045930	734	2830
(2) Technology Software	0045940	735	2830
(3) All Other Equipment	0045950	730	2830
(4) Other Property	0045960	700	2830
g. Miscellaneous	0045965		
(1) Miscellaneous Non-Public Expenditures	0045975	895	2830
(2) Other Miscellaneous Expenditures	0045985	800	2830
h. Employee Benefits - Personnel Services	0046015		
(1) Group Insurance	0046025	210	2830
(2) FICA	0046035	220	2830
(3) Medicare	0046045	225	2830
(4) Employer's Contribution to	0046050		
(a) Louisiana Teachers Retirement	0046060	231	2830
(b) Louisiana School Emp. Retirement	0046070	233	2830
(c) Other Retirement	0046080	239	2830
(5) Unemployment Compensation	0046090	250	2830
(6) Workmen's Compensation	0046100	260	2830
(7) Health Benefits (retirees)	0046110	270	2830
(8) Sick Leave Severance Pay	0046120	281	2830
(9) Annual Leave Severance Pay	0046130	282	2830
(10) Other Employee Benefits	0046140	290	2830
88 Administrative Tech. Svcs (Data Processing)	0046185		
a. Salaries	0046190		
(1) Supervisors	0046200	111	2840
(2) System Analysts	0046210	118	2842
(3) Application Programmers	0046220	118	2843
(4) Computer Operators	0046230	118	2844
(5) Network Support Staff	0046240	110	2845
(6) Hardware Maintenance & Support Staff	0046250	110	2846
(7) Clerical/Secretarial	0046260	114	2840
(8) Other Salaries - Admin. Tech. Svcs	0046270	100	2840
b. Purchased Professional and Technical Svcs	0046275		

(1) Profess. Develop. - Admin Tech Svcs	0046285	340	2847
(2) Other Purchased Technical Services	0046295	340	2840
(3) Other Purchased Prof. and Tech. Svcs	0046305	300	2840
c. Purchased Property Services	0046310		
(1) Repairs and Maintenance Services	0046320	430	2840
(2) Rental of Equipment	0046330	442	2840
(3) Other Purchased Property Services	0046340	400	2840
d. Other Purchased Services	0046345		
(1) Communications (phone/internet/post)	0046355	530	2840
(2) Travel Expense Reimbursement	0046365	582	2840
(3) Other Purchased Services	0046375	500	2840
e. Supplies	0046380		
(1) Technology-Related Supplies	0046390	615	2840
(2) Materials and Supplies	0046400	610	2840
(3) Other Supplies	0046410	600	2840
f. Property/Equipment	0046415		
(1) Technology-Related Hardware	0046425	734	2840
(2) Technology Software	0046435	735	2840
(3) All Other Equipment	0046445	730	2840
(4) Other Property	0046455	700	2840
g. Miscellaneous	0046460		
(1) Miscellaneous Non-Public Expenditures	0046470	895	2840
(2) Other Miscellaneous Expenditures	0046480	800	2840
h. Employee Benefits - Admin. Tech. Svcs	0046510		
(1) Group Insurance	0046520	210	2840
(2) FICA	0046530	220	2840
(3) Medicare	0046540	225	2840
(4) Employer's Contribution to	0046545		
(a) Louisiana Teachers Retirement	0046555	231	2840
(b) Louisiana School Emp. Retirement	0046565	233	2840
(c) Other Retirement	0046575	239	2840
(5) Unemployment Compensation	0046585	250	2840
(6) Workmen's Compensation	0046595	260	2840
(7) Health Benefits (retirees)	0046605	270	2840
(8) Sick Leave Severance Pay	0046615	281	2840
(9) Annual Leave Severance Pay	0046625	282	2840
(10) Other Employee Benefits	0046635	290	2840
89 Other Central Service Services	0046665		
a. Salaries	0046670		
(1) Other Regular Salaries - Central Svcs	0046680	110	2890
(2) Other Sub./Temp. Emp. - Central Svcs	0046690	120	2890
(3) Other Sabbatical Leave - Central Svcs	0046700	140	2890
(4) All Other Salaries - Central Services	0046710	100	2890

b. Purchased Professional and Technical Svcs	0046720	300	2890
c. Purchased Property Services	0046730	400	2890
d. Other Purchased Services	0046740	500	2890
e. Supplies	0046750	600	2890
f. Property/Equipment	0046760	700	2890
g. Miscellaneous	0046765		
(1) Miscellaneous Non-Public Expenditures	0046775	895	2890
(2) Other Miscellaneous Expenditures	0046785	800	2890
h. Employee Benefits	0046815		
(1) Group Insurance	0046825	210	2890
(2) FICA	0046835	220	2890
(3) Medicare	0046845	225	2890
(4) Employer's Contribution to	0046850		
(a) Louisiana Teachers Retirement	0046860	231	2890
(b) Louisiana School Emp. Retirement	0046870	233	2890
(c) Other Retirement	0046880	239	2890
(5) Unemployment Compensation	0046890	250	2890
(6) Workmen's Compensation	0046900	260	2890
(7) Health Benefits (retirees)	0046910	270	2890
(8) Sick Leave Severance Pay	0046920	281	2890
(9) Annual Leave Severance Pay	0046930	282	2890
(10) Other Employee Benefits	0046940	290	2890
TOTAL H. Central Services	0047000		
TOTAL II. A-H. SUPPORT SERVICE EXPENDITURES	0047900		
III.OPERATION OF NON-INSTRUCTIONAL SERVICES	0047950		
A. Food Service Operations	0048000		
90 Salaries	0048005		
a. District-wide Directors & Site Managers	0048015	111	3100
b. Clerical/Secretarial	0048025	114	3100
c. Service Workers	0048035	116	3100
d. Skilled Craftsmen	0048045	117	3100
e. Other Regular Salaries	0048055	110	3100
f. Acting Employees	0048065	121	3100
g. Substitute Employees	0048075	124	3100
h. Other Temporary Employee	0048085	120	3100
i. Salaries for Overtime/Extra Work	0048095	130	3100
j. Stipend Pay	0048105	150	3100
k. All Other Salaries - Food Service Ops	0048115	100	3100
91 Purchased Professional and Technical Svcs	0048120		
a. Purchased Educational Services	0048130	320	3100
b. Other Purchased Professional Services	0048135		
(1) Legal Services	0048145	332	3100
(2) Audit/Accounting Services	0048155	333	3100

(3) Other Professional Services	0048165	339	3100
c. Other Purchased Professional & Tech Svcs	0048175	300	3100
92 Purchased Property Services	0048180		
a. Water/Sewage	0048190	411	3100
b. Cleaning Services	0048195		
(1) Disposal Services	0048205	421	3100
(2) Custodial Services	0048215	423	3100
c. Repairs and Maintenance Services	0048225	430	3100
d. Renting Land and Buildings	0048235	441	3100
e. Rental of Equipment and Vehicles	0048245	442	3100
f. Other Purchased Property Services	0048255	400	3100
93 Other Purchased Services	0048260		
a. Insurance (Other Than Employee Benefits)	0048265		
(1) Liability Insurance	0048275	521	3100
(2) Property Insurance	0048285	522	3100
(3) Fleet Insurance	0048295	523	3100
(4) Errors and Omissions Insurance	0048305	524	3100
(5) Faithful Performance Bonds	0048315	525	3100
(6) Other Insurance	0048325	529	3100
b. Communications (phone, internet, postage)	0048335	530	3100
c. Advertising and Public Notices	0048345	540	3100
d. Printing and Binding	0048355	550	3100
e. Food Service Management	0048365	570	3100
f. Mileage Allowance	0048375	581	3100
g. Travel Expense Reimbursement	0048385	582	3100
h. Interagency Purchased Services	0048390		
(1) Purchased from LEA Within the State	0048400	596	3100
(2) Purchased from LEAs Outside the State	0048410	597	3100
i. Services Purchased Locally	0048420	590	3100
j. All Other Purchased Services	0048430	500	3100
94 Supplies	0048435		
a. Technology-Related Supplies	0048445	615	3100
b. Materials and Supplies	0048455	610	3100
c. Entergy (Gas, Electricity, etc.)	0048465	620	3100
d. Food	0048470		
(1) Purchased Food	0048480	631	3100
(2) Commodities	0048490	632	3100
e. Books and Periodicals	0048500	640	3100
f. Other Supplies	0048510	600	3100
95 Property/Equipment	0048515		
a. Technology-Related Hardware	0048525	734	3100
b. Technology Software	0048535	735	3100
c. All Other Equipment (Including Veh)	0048545	730	3100

d. Other Property	0048555	700	3100
96 Miscellaneous	0048560		
a. Miscellaneous Non-Public Expenditures	0048570	895	3100
b. Other Miscellaneous Expenditures	0048580	800	3100
97 Employee Benefits - Food Service Operations	0048585		
a. Group Insurance	0048595	210	3100
b. FICA	0048605	220	3100
c. Medicare	0048615	225	3100
d. Employer's Contribution to	0048620		
(1) Louisiana Teachers Retirement	0048630	231	3100
(2) Louisiana School Employees Retirement	0048640	233	3100
(3) Other Retirement	0048650	239	3100
e. Unemployment Compensation	0048660	250	3100
f. Workmen's Compensation	0048670	260	3100
g. Health Benefits (retirees)	0048680	270	3100
h. Sick Leave Severance Pay	0048685	281	3100
i. Annual Leave Severance Pay	0048690	282	3100
j. Other Employee Benefits	0048695	290	3100
TOTAL A. Food Service Operations	0048800		
B. Enterprise Operations (exc. Food Service Ops)	0048805		
98 Salaries	0048810		
a. Administrator	0048815	111	3200
b. Clerical/Secretarial	0048820	114	3200
c. Other Salaries - Enterprise Operations	0048825	100	3200
99 Purchased Professional and Technical Svcs	0048830	300	3200
100 Purchased Property Services	0048835		
a. Repairs and Maintenance Services	0048840	430	3200
b. Other Purchased Property Services	0048845	400	3200
101 Other Purchased Services	0048850		
a. Travel Expense Reimbursement	0048855	582	3200
b. Other Purchased Services	0048860	500	3200
102 Supplies	0048865		
a. Technology-Related Supplies	0048870	615	3200
b. Materials and Supplies	0048875	610	3200
c. Other Supplies	0048880	600	3200
103 Property/Equipment	0048885		
a. Technology-Related Hardware	0048890	734	3200
b. Technology Software	0048895	735	3200
c. All Other Equipment	0048900	730	3200
d. Other Property	0048905	700	3200
104 Miscellaneous	0048910		
a. Miscellaneous Non-Public Expenditures	0048915	895	3200
b. Other Miscellaneous Expenditures	0048920	800	3200

105 Employee Benefits - Enterprise Operation	0048925		
a. Group Insurance	0048930	210	3200
b. FICA	0048935	220	3200
c. Medicare	0048940	225	3200
d. Employer's Contribution to	0048945		
(1) Louisiana Teachers Retirement	0048950	231	3200
(2) Louisiana School Employees Retirement	0048955	233	3200
(3) Other Retirement	0048960	239	3200
e. Unemployment Compensation	0048965	250	3200
f. Workmen's Compensation	0048970	260	3200
g. Health Benefits (retirees)	0048975	270	3200
h. Sick Leave Severance Pay	0048980	281	3200
i. Annual Leave Severance Pay	0048985	282	3200
j. Other Employee Benefits	0048990	290	3200
TOTAL B. Enterprise Operations	0048995		
C. Community Service Ops (rec. prog; childcare)	0049000		
106 Salaries	0049005		
a. Administrator	0049010	111	3300
b. Clerical/Secretarial	0049015	114	3300
c. Other Salaries - Enterprise Operations	0049020	100	3300
107 Purchased Professional and Technical Svcs	0049025	300	3300
108 Purchased Property Services	0049030		
a. Repairs and Maintenance Services	0049035	430	3300
b. Other Purchased Property Services	0049040	400	3300
109 Other Purchased Services	0049045		
a. Travel Expense Reimbursement	0049050	582	3300
b. Other Purchased Services	0049055	500	3300
110 Supplies	0049060		
a. Technology-Related Supplies	0049065	615	3300
b. Materials and Supplies	0049070	610	3300
c. Other Supplies	0049075	600	3300
111 Property/Equipment	0049080		
a. Technology-Related Hardware	0049085	734	3300
b. Technology Software	0049090	735	3300
c. All Other Equipment	0049095	730	3300
d. Other Property	0049100	700	3300
112 Miscellaneous	0049105		
a. Miscellaneous Non-Public Expenditures	0049110	895	3300
b. Other Miscellaneous Expenditures	0049115	800	3300
113 Employee Benefits - Community Service Ops	0049120		
a. Group Insurance	0049125	210	3300
b. FICA	0049130	220	3300
c. Medicare	0049135	225	3300

d. Employer's Contribution to	0049140		
(1) Louisiana Teachers Retirement	0049145	231	3300
(2) Louisiana School Employees Retirement	0049150	233	3300
(3) Other Retirement	0049155	239	3300
e. Unemployment Compensation	0049160	250	3300
f. Workmen's Compensation	0049165	260	3300
g. Health Benefits (retirees)	0049170	270	3300
h. Sick Leave Severance Pay	0049175	281	3300
i. Annual Leave Severance Pay	0049180	282	3300
j. Other Employee Benefits	0049185	290	3300
TOTAL C. Community Service Operations	0049200		
TOTAL III. A-C. NON-INSTRUCTIONAL OPERATIONS	0049250		
IV. FACILITY ACQUISITION AND CONSTRUCTION SVCS	0049260		
114 Salaries	0049265		
a. Administrator	0049275	111	4500
b. Clerical/Secretarial	0049285	114	4500
c. Other Regular Salaries	0049295	110	4500
d. Regular Salaries - 16th Section Land	0049305	110	4700
e. Temporary Employees	0049315	120	4500
f. All Other Salaries - Fac Acq/Construction	0049325	100	4900
115 Purchased Professional and Technical Svcs	0049330		
a. Legal Services	0049340	332	4500
b. Architect/Engineering Services	0049350	334	4300
c. Other Purchased Professional & Tech Svcs	0049355		
(1) 16th Section Land Improvements	0049365	300	4700
(2) Other	0049375	300	4900
116 Purchased Property Services	0049380		
a. Building Improvements - Renovate/Remodel	0049390	450	4600
b. Building Acquisition and Construction	0049400	450	4500
c. Other Purchased Property Services	0049410	400	4900
117 Other Purchases Services	0049415		
a. Travel Expense Reimbursement	0049425	582	4500
b. All Other Purchased Services	0049435	500	4900
118 Supplies (non-capitalized expenditures)	0049440		
a. Technology-Related Supplies	0049450	615	4900
b. Materials and Supplies	0049460	610	4900
c. Other Supplies	0049470	600	4900
119 Property	0049475		
a. Land Acquisitions	0049485	710	4100
b. Land Improvements	0049495	710	4200
c. Building Acquisition	0049505	720	4500
d. Equipment	0049510		
(1) Technology-Related Hardware	0049520	734	4900

(2) Technology Software	0049530	735	4900
(3) All Other Equipment	0049540	730	4900
e. Infrastructure	0049550	760	4200
f. All Other Property	0049560	700	4900
120 Miscellaneous Expenditures	0049565		
a. 16th Section Land Improvements	0049575	800	4700
b. Facilities Acquisition & Contruction	0049585	800	4500
121 Employee Benefits	0049640		
a. Group Insurance	0049650	210	4900
b. FICA	0049660	220	4900
c. Medicare	0049670	225	4900
d. Employer's Contribution to	0049675		
(1) Louisiana Teachers Retirement	0049685	231	4900
(2) Louisiana School Employees Retirement	0049695	233	4900
(3) Other Retirement	0049705	239	4900
e. Unemployment Compensation	0049715	250	4900
f. Workmen's Compensation	0049725	260	4900
g. Health Benefits (retirees)	0049735	270	4900
h. Sick Leave Severance Pay	0049745	281	4900
i. Annual Leave Severance Pay	0049755	282	4900
j. Other Employee Benefits	0049765	290	4900
TOTAL IV. FACILITY & CONSTRUCTION SERVICES	0049960		
V. DEBT SERVICE	0049970		
122 Debt Service	0049975		
a. Legal Services	0050000	332	5100
b. Banking Services	0050050	340	5100
c. Other Purchased Professional & Tech Svcs	0050100	300	5100
d. Other Purchased Services	0050200	500	5100
e. Supplies	0050300	600	5100
f. Interest (long-term)	0050400	832	5100
g. Redemption of Principal	0050500	831	5100
h. Miscellaneous Expenditures (Including	0050590		
Bond Issuance & Other Costs)	0050600	800	5100
i. Pay Escrow Agents For Defeasance of Debt	0050700	915	5100
j. Other Uses of Funds	0050800	900	5100
TOTAL V. DEBT SERVICE	0050850		
TOTAL I - V. ALL EXPENDITURES	0050900		
VI. OTHER FINANCING SOURCES (USES)	0050902		
A. Other Sources of Funds	0050903		
123 Sale of Bonds	0050905		
a. Bond Principal	0050910		5110
b. Accrued Interest & Premiums on Bonds Sold	0050920		5120
124 Interfund Transfers	0050925		

a. Transfers of Indirect Cost	0050930		5210
b. Operating Transfers In	0050940		5220
125 Proceeds - Disposal Of Real/Personal Prop	0050960		5300
126 Loan Proceeds	0050980		5400
127 Capital Lease Proceeds	0050990		5500
TOTAL A. Other Sources of Funds	0051000		
B. Other Uses of Funds	0051020		
128 Fund Transfers	0051025		
a. Operating Transfers Out	0051115	932	5200
b. Indirect Costs	0051120	933	5200
c. Miscellaneous Transfers	0051130	890	5200
d. Local Revenue Transfers - Charter Schools	0051140	940	5300
TOTAL B. Other Uses of Funds	0051180		
TOTAL VI. OTHER FINANCING SOURCES (USES)	0051185		
FUND BALANCES	0051187		
129 EXCESS (DEFICIENCY) OF REVENUE	0051188		
AND OTHER SOURCES OVER	0051189		
EXPENDITURES AND OTHER USES	0051190		
130 RESIDUAL EQUITY TRANSFER IN	0051192		
131 RESIDUAL EQUITY TRANSFER OUT	0051193		
132 PRIOR YEAR ADJUSTMENT	0051194		
133 BALANCES AT BEGINNING OF YEAR	0051195		
134 BALANCES AT END OF YEAR	0051196		
ASSETS	0051290		
1 Cash and Investments	0051310	101	115
2 Receivables	0051320	121	161
3 Inventory	0051330	171	172
4 Other Current Assets	0051340	181	199
5 Other Assets	0051350	211	271
TOTAL ASSETS	0051690		
LIABILITIES	0052000		
6 Payables	0052100	401	472
7 Deferred Revenues	0052260	481	
8 Other Current Liabilities	0052290	491	499
9 Bonded Debt	0052350	511	
10 Vested Compensated Absences	0052400	551	
11 Other Long-Term Obligations	0052500	Oth	5xx
TOTAL LIABILITIES	0052700		
FUND BALANCES	0052810		
12 Non-Spendable Fund Balance	0052900	790	
13 Spendable Fund Balances	0053000		
a. Restricted Fund Balance	0053200	795	
b. Committed Fund Balance	0053300	796	

c. Assigned Fund Balance	0053400	797	
d. Unassigned Fund Balance	0053500	798	
TOTAL FUND BALANCE	0054000		
TOTAL LIABILITIES & FUND BALANCE	0055300		
A. AD VALOREM TAXES	0062000		
1 Constitutional Taxes	0062140		
a. Constitutional Tax - Court Settlement	0062160		
b. Constitutional Tax - Penalties & Int.	0062180		
c. Constitutional Tax - Due to TIF	0062200		
d. Other Constitutional Taxes	0062220		
2 Renewable Taxes	0062240		
a. Renewable Tax - Court Settlement	0062260		
b. Renewable Tax - Penalties & Interest	0062280		
c. Renewable Tax - Due to TIF	0062300		
d. Other Renewable Taxes	0062320		
3 Debt Service Taxes	0062540		
a. Debt Service Tax - Court Settlement	0062560		
b. Debt Service Tax - Penalties & Interest	0062580		
c. Debt Service Tax - Due to TIF	0062600		
d. Other Debt Service Taxes	0062620		
4 Up to 1% of Non-School Taxes for TRSL	0062650		
TOTAL AD VALOREM TAXES	0062720		
B. SALES AND USE TAXES	0063000		
1 Sales and Use Taxes - Court Settlement	0063150		
2 Sales and Use Taxes - Penalties and Int.	0063200		
3 Sales and Use Taxes - Due to TIF	0063250		
4 Other Parishwide Sales and Use Taxes	0063300		
5 Other District/Ward Sales and Use Taxes	0063310		
TOTAL SALES AND USE TAXES	0063320		
CAPITAL ASSETS & LONG TERM DEBT	0063900		
1 BONDED DEBT	0064000		
2 OTHER LONG-TERM OBLIGATIONS	0065000		
3 VESTED COMPENSATED ABSENCES	0067500		
4 CAPITAL ASSETS	0068500		
PERMANENT FUNDS	0069000		
1 Permanent Funds	0069100		
A. PROPRIETARY FUNDS	0074790		
1 Enterprise Funds	0074800		
2 Internal Service Funds	0074900		
TOTAL PROPRIETARY FUNDS	0074950		
B. FIDUCIARY FUNDS	0075090		
1 Expendable Trust Funds	0075100		
2 Nonexpendable Trust Funds	0076100		

3 Agency Funds	0076900		
a. Student Activity Funds	0077000		
b. Other Agency Funds	0077500		
TOTAL FIDUCIARY FUNDS	0077600		

(Item: Kid Med, Key Punch Code: 0003250, Account Code: 1992, Inactive from 2017)

Tax Table- Table II

TAXSOURCE (1)	**KEYPUNCH CODE (2)**
A. AD VALOREM TAXES	
1 Constitutional Tax	0062220
2 Renewable Taxes	0062320
3 Debt Service Taxes	0062620
4 Up to 1% Collections by Sheriff on Taxes Other than School Taxes	0062650
TOTAL AD VALOREM TAXES	**0062720**

B. SALES AND USE TAXES (1)	**Keypunch Code (2)**
B. SALES AND USE TAXES	
1 Parishwide Sales and Use Taxes	0063300
2 District/Ward Sales and Use Taxes	0063310
TOTAL SALES AND USE TAXES	**0063320**

General Fixed Asset and Long Term Debt Group- Table III

ITEM (1)	**KEYPUNCH CODE (2)**

1 Bonded Debt	0064000
2 Other Long-Term Obligations	0065000
3 Vested Compensated Absences	0067500
4 Fixed Assets	0068500

Proprietary Funds and Fiduciary Funds- Table IV

ITEM (1)	KEYPUNCH CODE (2)
A. PROPRIETARY FUNDS	
1 Enterprise Funds	0074800
2 Internal Service Funds	0074900
TOTAL PROPRIETARY FUNDS	**0074950**
B. FIDUCIARY FUNDS	
1 Expendable Trust Funds	0075100
2 Nonexpendable Trust Funds	0076100
3 Agency Funds	
A. Student Activity Funds	0077000
B. Other Agency Funds	0077500
TOTAL FIDUCIARY FUNDS	**0077600**

APPENDIX D - DATA GLOSSARY

Submission Deadlines – Approximately a week to 10 days prior to the system closing, submitting data by this date provides an opportunity for LDE to look at the data and provide comparison reports for last minute corrections.

System Closings – The date the system will be closed and no additional change can be made.

Governmental Funds-

Capital Projects Funds. Type fund used to account for major capital acquisitions or construction. Excludes construction financed by proprietary or trust funds.

Debt Service Funds. Type fund used to account for the accumulation of resources to pay principal and interest on general long-term debt that is recorded in the district's General Long-Term Debt Account Group.

ESSA Funds. Special revenue fund established to account for Federal revenues acquired under the Every Student Succeeds Act. (The funds may be expended for only specified purposes.)

Special Fund Federal. Consolidation of all revenue funds established for Federally Funded programs other than those acquired under the Every Student Succeeds Act.

Other Special Funds. Type fund used to account for all funds from state or local revenue sources that may be legally expended for only specific educational purposes.

General Funds. Used to account for all financial resources except those required to be accounted for in another named fund category.

Revenue-

Local Sources. Revenues derived from local ad valorem and sales taxes and other local sources.

State Sources. Revenues derived from the State Government for the Minimum Foundation Program, Special Education, Adult Education, PIP, Non-public Transportation, Non-public Textbooks, and Teacher Supplies.

Federal Sources. Revenues derived from the Federal Government for Impact Aid, Flood Control, Capital Outlay, Head Start, Vocational Education, School Food Service, Adult Basic Education, Special Education, and Every Student Succeeds Act (ESSA).

Unrestricted Grants-in-Aid. Revenue recorded as grants by the LEA from State funds that can be used for any legal purpose desired by the LEA within restriction.

Restricted Grants-in-Aid. Revenue recorded as grants by the LEA from State funds that must be used for a categorical or specific purpose. If such money is not completely used by the LEA, it must be returned, usually to the State.

Revenue in Lieu of Taxes. Commitments or payments made out of general revenues by a State to the LEA in lieu of taxes it would have had to pay had its property or other tax base been subject to the taxation by the LEA on the same basis as privately- owned property. This revenue includes payments made for privately owned property that is not subject to taxation on the same basis as other privately-owned property due to action by the State.

Revenue for/on behalf of LEA. Commitments or payments made by a State for the benefit of the LEA, or contributions of equipment or supplies. Such revenue includes the payment of a pension fund by the State on behalf of an LEA employee for services rendered to the LEA, and a contribution of fixed assets by a State unit to the LEA.

Expenditures-

Current Expenditures. Total Expenditures minus Equipment, Facilities Acquisitions and Construction Services Costs, and Debt Service Costs.

Instruction. Instruction includes the 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. Included here are the activities of aides or classroom assistants of any type (clerks, graders, teaching machines, etc.) that assist in the instructional process.

Regular Programs - Elementary and Secondary. Activities that provide students in grades K-12 with learning experiences to prepare them for activities as citizens, family members, and non-vocational workers. These programs contrast with those designed to improve or overcome physical, mental, social, and/or emotional handicaps.

Special Education Programs. Activities primarily for students having special needs. These programs include elementary and secondary services for the gifted and talented, mentally retarded, or physically handicapped.

Vocational Education Programs. Activities that provide students with the opportunity to develop the knowledge, skills and attitudes needed for employment in an occupational area.

Other Instructional Programs - Elementary and Secondary. Activities that provide students in grades K-12 with learning experiences such as driver education programs, band, athletics, summer school, and extended day programs.

Special Programs. Activities primarily for students having special needs. These programs include pre-kindergarten, kindergarten, culturally different students with learning disabilities, bilingual students, and special programs for other types of students.

Adult/Continuing Education Programs. Activities that develop knowledge and skills to meet immediate and long range objectives of adults who have completed or interrupted formal schooling, having accepted adult roles and responsibilities. Programs include activities to foster the development of fundamental tools of learning; preparing students for a post-secondary career; preparing students for post-secondary education programs, upgrade occupational competence; prepare students for a new or different career; develop skills and appreciation for special interests; or to enrich the aesthetic qualities of life.

Community/Junior College Education Programs. Not Used. Support Services

Programs-

Pupil Support Services. Activities designed to access and improve the well-being of students and to supplement the teaching process: for example, Child Welfare and Attendance, Guidance, Health, Psychological, and Speech Pathology and Audiology Services.

Instructional Staff Services. Activities associated with assisting the instructional staff with the content and process of providing learning experiences for students: for example, Supervision of Improvement of Instruction, Instruction and Curriculum Development, Instructional Staff Training, and Education Media Services.

School Administration. Activities concerned with overall administrative responsibility for a school: for example, Principals and Assistant Principal Services.

General Administration. Activities concerned with establishing and administering policy for operating the LEA: for example: School Board Members, Superintendent, and other Executive Administrative Services.

Business Services. Activities concerned with paying, transporting, exchanging, and maintaining goods and services for the LEA. Included are the fiscal and internal services necessary for operating the LEA: for example, Fiscal, Purchasing, Warehousing, and Printing Services.

Operation and Maintenance of Plant Services. Activities concerned with keeping the physical plant open, comfortable, and safe for use, and keeping the grounds, buildings, and equipment in effective working condition and state of repair. These include the activities for maintaining safety in buildings, on the grounds, and in the vicinity of schools: for example, Operating Buildings, Care and Upkeep of Grounds, and Security Services.

Student Transportation Services. Activities concerned with conveying students to and from school, as provided by State and federal law. This includes trips between home and school, and trips to school activities: for example, Regular Transportation and Special Education Transportation Services.

Central Services. Activities, other than general administration, that support each of the other instructional and supporting services programs. These activities include planning, research, development, evaluation, information, staff, and data processing services.

Operation of Non-Instructional Services-

Food Service Operations. Activities concerned with providing food to students and staff in a school or LEA that meet the nutritional needs of children as defined in U.S.D.A. Child Nutrition regulations for participating schools or LEA.

Enterprise Operations. Activities that are financed and operated in a manner similar to private business enterprises, where the stated intent is that the costs are financed or recovered primarily through user charges. One example is the LEA bookstore.

Community Services Operations. Activities concerned with providing community services to students, staff or other community participants. Examples of this function would be the operation of a community swimming pool, a recreation program for the elderly, a child care center for working mothers, etc.

Debt Services. Servicing the debt of the LEA, including payments of both principal and interest.

General Fixed Asset and Long-Term Debt-

Bonded Debt. Bonds issued by the district to finance activities or projects supported by sales tax revenues, ad valorem tax revenues, or other revenue sources.

Other Long-Term Obligations. Capital and operating leases, pensions, claims, and other commitments that are not current liabilities.

Vested Compensated Absences. Absences for which employees will be paid, such as vacation, sick leave, and sabbatical leave.

Fixed Assets. Items for which financial resources have been used and for which accountability should be maintained. Examples include land, buildings, furniture, fixtures, equipment, machinery, and vehicles.

School System Taxation-

Ad Valorem Taxes-Gross. Amounts levied on the taxable assessed value of real and personal property on a parish-wide basis. By *gross* it is meant that the taxes are recorded at the amount actually collected by the tax collector before deduction for the assessor's compensation and/or deduction for amounts remitted to the retirement systems. Penalties and interest on delinquent taxes are recorded in this account.

Constitutional Tax. The tax that is permitted to be levied by a school system under authority of the 1974 Louisiana Constitution. This tax is in perpetuity; it is not subject to a vote of the electorate. The amount of millage that may be levied varies from parish to parish. This tax is a General Fund revenue.

Renewable Tax. Taxes that the electorate has authorized the school system to levy for a specified period of time, not to exceed ten (10) years. At the end of the time period specified, the electorate must approve by popular vote an extension, not to exceed ten (10) years, for the tax to be levied again. These taxes may be either General Fund or Special Revenue Fund revenues, depending on their purpose and the manner in which the tax was imposed.

Debt Services Taxes. Taxes that the electorate have authorized the school system to levy for the retirement of general obligation long-term debt. The proceeds are normally placed in the Debt Service Fund.

Up to 1% Collections by Sheriff on Taxes Other Than School Taxes. The Sheriff and Ex-Officio Tax Collector of each parish is mandated by State law to remit 1% of the total qualifying taxes collected within the parish to the Teachers Retirement System of Louisiana for the credit of the parish school system. This amount may be obtained annually from the Tax Collector's office. It is recorded by debiting retirement expenditures and crediting this account. This tax is a General Fund revenue.

Sales and Use Taxes-Gross. Taxes assessed by the school system on the taxable sale and consumption of goods and services within the parish. By *gross* it is meant that the taxes are recorded at the amount actually collected before any deduction for the cost of collection. This tax may be a General Fund, Special Revenue Fund, or Debt Service Fund revenue.

Year-End Fund Balance-

Excess (Deficiency) of Revenues Over Expenditures. The sum of all revenues and other sources of funds minus the sum of all expenditures and other uses of funds.

Residual Equity Transfers In. Non-recurring or non-routine transfers of equity between governmental funds.

Residual Equity Transfers Out. Non-recurring or non-routine transfers of equity between governmental funds.

Prior Year Adjustment. A correction of an error in a prior-period statement.

APPENDIX E - ERROR CODES & MESSAGES

The following error code definitions describe error messages that may be received after processing data for the Annual Financial Reporting System. These messages are designed to facilitate the correction of errors before data are resubmitted.

ERROR MESSAGE	CAUSE
No Invalid Data Found for this Parish	This message indicates that all submitted AFR transactions passed the Web AFR System edits and were updated to the Web AFR database. *Note: The message does **not** necessarily mean that all AFR data for the district are complete and accurate, just that the submitted records each passed the programmed edits. Check the accompanying AFR630R1, Annual Financial Report, to ensure data were reported for each section: i.e., Revenue, Expenditures, Other Sources/Uses, Balance Sheet, Ad Valorem Taxes, Sales and Use Taxes, Fixed Asset/Long Term Debt, and Proprietary/Fiduciary Funds.*
Invalid Record Format	The submitted AFR file does not conform to the format requirements of Section 3. The most likely errors are the record lengths are *less than* or *greater than* 100 characters; the records are not separated by a Carriage Return Line Feed (*CRLF*); or a file other than the intended financial report was uploaded using the Web AFR LEA Upload process.
Invalid LEA Code= Yes	Positions 8-10 of the AFR transaction record are blank, contain an invalid LEA Code, or do not agree with the LEA portion of the User ID under which submitted. *Note: Be sure to include leading zeroes in LEA Code: e.g., 008.*
Invalid School Year= Yes	Positions 4-7 of the AFR transaction record are blank, contain non-numeric data, or contain a year other than the beginning fiscal year of the financial data required for this reporting cycle.
Invalid Keypunch Code= Yes	Positions 11-17 of the AFR transaction record are blank or contain an entry which does not match an active, valid Keypunch Code within the Item Descriptor Table of the Web AFR System.
Invalid Active Item= Yes	Position 11-17 of the AFR transaction record contain a Keypunch Code which had been discontinued and is no longer active. *Note: If the discontinued Keypunch Code has been deleted from the Web AFR Item Descriptor Table, use of the code in a district's AFR transaction record will, instead, result in an entry of "Yes" under the error message "Invalid Keypunch Code."*
Invalid (Total) or (Fund total)=	The sum of the individual dollar fields of the AFR transaction record does not equal content of the *Total Funds* or *Total Taxes* field. *Note: Where the difference is due solely to rounding of data fields to whole dollars, you may need to make a manual adjustment of one or more*

Yes **(Type I &II Record Formats)** **Invalid Ending Balance= Yes** **(Type III&IV Record Formats)**	*fund amount and/or the Total fields in the transaction record. Also look for errors in sign fields of transactions. This error message applies for Revenue, Expenditures, Other Sources/Uses, Fund Balance, Balance Sheet, Ad Valorem Taxes, or Sales/Use Taxes transaction records.* The calculation of reported *Beginning Balance* plus *Additions* less *Deletions* fields of the AFR transaction record does not equal content of the *Ending Balance* field. *Note: Where difference is due solely to rounding of data fields to whole dollars, you may need to make a manual adjustment of one or more fund amount and/or the Ending Balance fields in the transaction record. Also look for errors in sign fields of transactions. This error message applies for General Fixed Asset/Long Term Debt, Proprietary Fund, and Fiduciary Fund transaction records.*
Invalid DUP Key= Yes	The submitted AFR file contains more than one transaction record with the same Keypunch Code (Record Positions 11-17).
Invalid NUM Data = Yes **(Type II, III, and IV Record Formats)**	The record contains spaces or non-numeric data in a numeric data field.
Fund Balance Edit #1 **Fund Balance Edit #2**	This edit checks to ensure the content of the *Balances at Beginning of Year* in the district's current AFR submission agrees with what the district reported as *Balances at End of Year* in the prior year AFR database. If any of the fields do not match, it issues the error message: *"BEGINNING FUND BALANCE REJECTED. Correct and resubmit Keypunch Code 0051195 and, if applicable, Keypunch Code 0051194 (Prior Year Adjustments)."* This edit computes, individually for each of the seven dollar fields, the *Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses;* then compares the results to the content of the district's transaction containing Keypunch Code 0051190, same title. The computations use data from only those current transaction records which have passed the basic AFR edit process (i.e., the edits preceding the fund balance edits); therefore, successful completion of Fund Balance Edit # 2 will depend not only on the tested record being correct, but also on proper correction of any edit-rejected transactions which affect the calculations. If any corresponding computed and reported fields do not match, the edit issues the error message: *"REPORTED EXCESS/DEFICIENCY REJECTED. Correct and resubmit Keypunch Code 0051190, Keypunch Code 0051196, and/or any rejected records, as applicable."*

Fund Balance Edit #3	This edit verifies the mathematical accuracy of the district's reported Fund Balance transactions by computing the *Balances at End of Year* from the submitted Fund Balance transactions (i.e., Keypunch Codes 0051190 thru 0051195), and then compares the results (individually for each of the seven dollar fields) to the content of the transaction containing Keypunch Code 0051196, *Balances at End of Year*. The computations use data from only those current Fund Balance transaction records which have passed the basic AFR edit process (i.e., the edits preceding the fund balance edits); therefore, successful completion of Fund Balance Edit # 3 will depend not only on the tested record being correct, but also on proper correction of any edit-rejected Fund Balance transactions. If any corresponding computed and reported fields do not match, the edit issues the error message: *"REPORTED BALANCES AT END OF YEAR REJECTED. Correct and resubmit Keypunch Code 0051190 thru Keypunch Code 0051196, as applicable."*

**Note: In comparing the computed and reported values within Fund Balance Edits # 2 and # 3, the Department has made provisions to accept reasonable variations resulting from rounding source data to the nearest dollar. However, Fund Balance Edit # 1 expects the reported Balances at Beginning of Year to equal the prior year's reported Balances at End of Year.*