

AFR 2023-2024

Summary of Changes

Posted 09/10/2024

The information provided below lists the most relevant AFR changes for the 2023-2024 report and should be referenced when preparing to close your books to ensure the financial data required on the AFR is available and properly coded. It is recommended that schools check this summary for updates. Updates will be highlighted.

❖ Revenue Reporting:

Changes to revenue reporting include:

- Revenue code 7112 was deleted for school districts. Beginning with FY2023-24 and pursuant to Act 33 of 2023, social security payments to school districts are no longer funded through the Basic Education appropriation. All LEAs should report Social Security revenue in account 7810.
- Revenue code 8330 was added to report Title V, Part B, Subpart 1 (Small Rural School Achievement grant) funding received directly from the federal government. Do not include Title V-B-1 funding in revenue code 8519, as account 8519 is intended to capture the portion of federal Title V funding that passes through the Commonwealth of PA to LEAs.

❖ Expenditure Reporting:

No significant changes to expenditure reporting for FY2023-24. However, please note the following reminder:

- Special Programs Instruction (1200) vs Support Services (2000): Support service costs for special education students, such as guidance and transportation, must be reported in the appropriate 2000 function code, not within instructional code 1200.

❖ Schedules:

- ADCS: Title V-B-1 funding is no longer required to be reported on the Additional Data Collection Schedule. Beginning with FY2023-24, this funding should be reported in account code 8330 within the revenue detail section of the AFR.
- IU CEAS: The IU Current Expenditure Allocation Schedule remains mandatory for IUs and must be completed within the Special Schedules section of the AFR. IUs will have the option to complete the IU CEAS schedule during their initial AFR submission, or IUs may check the “No Data” box for this schedule in order to submit the AFR timely and the AFR will be returned for completion of this schedule after 1/1/2025. Note: When entering a new LEA allocation in the final section of the schedule, IUs can now search for and select a specific LEA by typing in the first 3 letters of the LEA name.

❖ Miscellaneous Guidance:

- Please review the Valid Revenue and Expenditure Code files posted to the PDE website which list all the account code combinations available for importing governmental fund revenue and expenditure data into the AFR. These files have been updated for the 2023-24 fiscal year reporting.
- When utilizing the revenue and expenditure data upload function, please note that CFRS is unable to upload csv documents that are saved as CSV UTF-8 files.
- Please ensure that any documents to be uploaded to CFRS such as the ACS, Audit Cert, or Indirect Cost documents do not contain any password protection. This will prevent CFRS from producing any group reports.

Additional AFR information is available on the AFR page of the PDE website including User Manuals, Reporting Clarifications, Valid Revenue and Expenditure Codes, Data Upload File Specifications and Templates.