



AFR Reporting Instructions and FAQs: School-Level Expenditure Data Collection for the School-Level Finance Survey (SLFS)

I. Introduction to the School-Level Finance Survey (SLFS)

The School-Level Finance Survey (SLFS) is an annual federal collection of school-level current expenditure data. This survey is mandated by the National Center of Educational Statistics (NCES), the primary statistical agency of the U.S. Department of Education. The SLFS is a financial component of the Common Core of Data (CCD), the U.S. Department of Education's primary database on public elementary and secondary education in the United States.

The Pennsylvania Department of Education (PDE), in collaboration with the Office of Comptroller Operations (OCO), is responsible for submitting SLFS data to NCES each year. Beginning with fiscal year 2024-25, the Annual Financial Report (AFR), a mandatory submission to PDE pursuant to Section 218 of Pennsylvania Public School Code (School Code), has been expanded to collect governmental expenditure data at the school building level rather than at the LEA level to meet the reporting requirements of the SLFS.

Answers to commonly asked questions relating to this AFR reporting change are provided below.

II. General Reporting Questions

Who must report school-level expenditures on the AFR?

School districts, charter schools, and career and technical centers (CTCs) must report school-level expenditures on the AFR. This collection is mandatory for these LEA types; no exceptions will be permitted.

Intermediate Units (IUs) are excluded from school-level expenditure reporting and will continue to report expenditures at the LEA level on the AFR.

When will PDE begin collecting school-level expenditures?

School-level expenditure data will be collected beginning with the 2024-25 AFR, and on all AFRs thereafter, submitted within the Consolidated Financial Reporting System (CFRS). Pursuant to School Code section 218, the statutory deadline for LEAs to submit the 2024-25 AFR is October 31, 2025.

Why is the Pennsylvania Department of Education collecting this data?

In November 2018, the Office of Management and Budget (OMB) approved a new implementation to the SLFS wherein variables were added to make the SLFS directly analogous to another NCES Federal Survey (F-33 Survey) and the Every Student Succeeds Act (ESSA) provision on reporting expenditures per pupil at the local education agency (LEA) and school level.

NCES is in collaboration with the U.S. Department of Education's Office of Civil Rights (OCR) to collect school-level finance data as part of the Civil Rights Data Collection (CRDC) from all State Educational Agencies (including Pennsylvania).

NCES, within the U.S. Department of Education, is authorized to conduct this study by the Education Sciences Reform Act of 2002 (ESRA 2002; 20 U.S.C. § 9543). This collection is mandatory for all states as a supplement to the CRDC authorized by Section 203(c)(1) of the 1979 Department of Education Organization Act (DEOA 1979; 20 U.S.C. § 3413(c)(1)) and 34 C.F.R. § 100.6(b). The U.S. Census Bureau administers this survey on behalf of NCES.

Which expenditures must be reported at the school level on the AFR?

Most expenditures on the AFR must now be assigned to specific buildings, based on each LEA's unique four-digit school numbers as listed in PDE's [Education Names & Addresses \(EdNA\) database](#).

LEAs will also be permitted to report certain centralized expenditures at the "LEA-wide" level (displayed as "LEAW" on the AFR) when these costs cannot be assigned to a specific instructional building. For a full list of LEA-wide expenditure reporting accounts, please refer to *Section V, LEA-Wide Reporting Codes*, below.

Fund	Function	Object	School Number / LEA-wide Code
XX	XXXX	XXX	LEAW

How must school-level expenditure data be reported on the AFR?

LEAs will continue to report governmental expenditures on the AFR using the modified accrual basis of accounting. CFRS will continue to allow LEAs to either (1) import expenditures via the AFR Import/Delete Data screen or (2) manually input expenditures within the AFR Expenditures screen.

When importing expenditure details, a new Column D in the expenditure data import file is now included to designate either the specific four-digit school number or LEA-wide code associated with each cost. For example:

A	B	C	D	E	F	G	H
FundCode	FunctionCode	ObjectCode	SchoolNumber	ElementaryAmount	SecondaryAmount	FederalAmount	TotalAmount
10	1110	100	1234	1.11	2.22	3.33	4.44

Updated AFR data file templates will become available on PDE's [website](#) in the summer of 2025.

When manually adding or editing expenditure data within the expenditures screen, LEA four-digit building numbers as well as an LEA-wide option will now automatically populate a new drop-down menu titled “school number.” Either a school number or LEA-wide code must be selected to enter any expenditure details on the expenditures screen in the AFR. An “ALL” option will also be available within the school number dropdown which will automatically display the roll-up total of all school building and LEA-wide amounts reported within each expenditure code (Note: no expenditure amounts can be entered when “ALL” is selected; this option will only display expenditure sum totals).

How can school-level expenditure data be viewed in the AFR after data entry?

Note: These reports may be subject to change as they have not been finalized.

The Reports screen will have new reports available to download:

Group Report Print in the Reports Menu, Section 3. Group Report Print

- Print Package – All Data – School Number Detail
- All Expenditures:
 - i. All Expenditures– All School Number Detail
 - ii. All Expenditures- Select School Number Detail

III. Expenditure Allocation Methodology

What allocation methods can be used if expenditures are not tracked at the school level?

Expenditures for each school building should be reported with the most accurate data possible. When possible, costs should be prorated to students’ home school(s). A student’s home school is the school responsible for a student’s education based on his/her parental residence.

Specific and allowable reporting options are detailed below.

Option 1 – Actual expenditures: Track all costs per school number.

Option 2 – Average Daily Membership (ADM): Allocate costs based on ADM.

Option 3 – Hybrid Method: Track some costs and allocate the remainder based on ADM.

Option 4 – Other Method: Any alternative method requires a detailed explanation.

IV. Other Frequently Asked Questions by LEAs

1. Will LEAs continue to complete the ESSA special schedule on the AFR?

Yes, the ESSA schedule will continue to be required. Personnel and non-personnel expenditure details at the local, state, and federal levels will continue to be collected within this schedule on the AFR.

2. Will school-level expenditure details now automatically populate the data fields on the ESSA Schedule?

No. The data required on the ESSA Schedule is the result of manual calculations. LEAs must continue to manually enter the required expenditure data on the ESSA Schedule.

3. How should expenditures be reported for a school building with multiple grade levels?

*AFR Reminder: elementary = kindergarten through grade 6

secondary = grades 7 through 12

When allocating expenditures for a school building with multiple grade levels (such as elementary/middle or middle/high), PDE recommends that expenditures be allocated by ADM, not by student grade level. Elementary costs should include grades K-6 and secondary costs should include grades 7-12.

From the expenditures screen in CFRS, data entry will be available for all school buildings at both the elementary and secondary grade levels. For expenditure accounts that require separating costs by elementary and secondary grade level, please refer to the [Valid Codes](#) list on PDE's website for specific data reporting requirements.

Example #1: LEA has one elementary building (school number #9876) containing grades 1-5 with \$500 of expenditures in Fund 10, Expenditure 1110, Object 210.

Total expenditures = \$500			
		Percentage	Expenditures based
	ADM	of Total ADM	on percentage of
			Total ADM
Grade 1	210	15%	75
Grade 2	190	14%	68
Grade 3	360	26%	129
Grade 4	410	29%	146
Grade 5	230	16%	82
TOTAL	1400	100%	500

In this scenario, all 10-1110-210 costs are considered elementary costs for AFR reporting purposes and should be included in the elementary column as well as the total column on the AFR.

AFR data import file string: 10,1110,210,9876,500,0,0,0

(FundCode,FunctionCode,ObjectCode,SchoolNumber,ElementaryAmount,SecondaryAmount,FederalAmount,TotalAmount)

Example #2: LEA has 1 middle school building (school number #5432) with Grades 6-8 with \$300 of expenditures in Fund 10, Expenditure 1110, Object 210.

Total expenditures = \$300			
		Percentage	Expenditures based
	ADM	of Total ADM	on percentage of
			Total ADM
Grade 6	320	32%	96
Grade 7	450	45%	135
Grade 8	230	23%	69
TOTAL	1000	100%	300

In this scenario, grade 6 costs are considered elementary costs for AFR reporting purposes and should be included in the elementary column as well as the total column on the AFR. Grades 7 and 8 costs are considered secondary costs for AFR reporting purposes and should be included in the secondary column as well as the total column on the AFR.

AFR data import file string: 10,1110,210,5432,96,204,0,0

(FundCode,FunctionCode,ObjectCode,SchoolNumber,ElementaryAmount,SecondaryAmount,FederalAmount,TotalAmount)

Example #3: LEA has costs totaling \$400 for an adult education program hosted in a school building (school number #1987) in Fund 10, Expenditure 1600, Object 140. The entire \$400 is federally funded.

Federal: \$400

Total: \$400

In this scenario, the cost must be reported in both the federal column and the total column on the AFR. Account 1600 does not require an elementary/secondary split of costs, so the elementary and secondary fields must be reported as zero within the AFR data upload file.

AFR data import file string: 10,1600,140,1987,0,0,400,400

(FundCode,FunctionCode,ObjectCode,SchoolNumber,ElementaryAmount,SecondaryAmount,FederalAmount,TotalAmount)

4. What if the building numbers in the LEA's accounting system differ from the LEA's building numbers in EdNA?

CFRS will only allow the import of expenditure data using the "open" school building numbers listed for each LEA in EdNA (and automatically populated into CFRS). If an LEA cannot edit the existing school building numbers within its accounting software to align with EdNA's school numbers, then manual edits like "find" and "replace" will have to be performed within the AFR expenditure data file template prior to importing the file into CFRS.

Example: An LEA's four-digit high school building number in EdNA is "1234," but the LEA's reporting software accounts for the high school building as a two-digit number "12" only. The LEA must use 1234 to report all high school building costs on the AFR. If using an expenditure upload file to import AFR data, the LEA must replace all "12" numbers with "1234" in column D prior to uploading the file to CFRS.

Please refer to the [2024-25 Chart of Accounts](#) posted on PDE's website for updated guidance on the Operational Unit / School-Level dimension now required for reporting expenditure details on the AFR.

5. How should expenditures be allocated for an administration building that is not part of a designated school building number listed on the AFR?

Because separate administration buildings do not have assigned school numbers in EdNA (as no students are educated in these buildings), certain expenditures for these buildings are permitted to be reported in the LEA-wide level rather than at a specific school building on the AFR (see full LEA-wide expenditure list in Section V below). For any expenditure accounts/objects unavailable for data entry at

the LEA-wide level, please refer to the allocation methodologies provided in Section III, options 1-4, to ensure these costs are appropriately allocated between school buildings.

6. What is an appropriate method of allocating costs related to a separate school building with no associated enrollment that provides services to the entire school district (e.g., a building that houses a gym and weight room)?

For facilities serving LEA-wide needs without direct enrollment, certain expenditures can be reported as centralized LEA-wide building costs (see full list of available LEA-wide expenditure codes in Section V below). If the expenditures are unavailable for data entry at the LEA-wide level, please refer to the allocation methodologies provided in Section III, options 1-4, to ensure these costs are appropriately allocated between school buildings.

7. How should I allocate my grounds maintenance?

If the grounds maintenance expenditure codes are not available to be reported as centralized LEA-wide costs (see Section V below), please refer to the allocation methodology outlined in Section III, options 1-4, to distribute these costs appropriately between school buildings.

8. How should transportation costs be allocated at the school level?

For LEAs that provide transportation services to only certain students (e.g., students attending certain schools, students receiving Special Education services, etc.), reporting may be associated with that particular subset of the ADM. If transportation expenditure codes are not available to be reported as centralized LEA-wide costs (see Section V below), please refer to the allocation methodology outlined in Section III, options 1-4, to distribute these costs appropriately between school buildings.

9. How should special education costs be allocated at the school level?

If special education expenditure codes are not available to be reported as centralized LEA-wide costs (see Section V below), please refer to the allocation methodology outlined in Section III, options 1-4, to distribute these costs appropriately between school buildings.

10. How should charter school tuition payments be allocated at the school level?

Charter school tuition payments (object 562) are permitted to be entered as a centralized LEA-wide cost on the AFR (see Section V below). If an LEA prefers to allocate charter school tuition payments to specific school buildings, it may, at its discretion, distribute these payments across all buildings or assign them to the building(s) the student would normally attend.

11. Our school district contracts with an intermediate unit (IU) to provide services for certain students with special needs. How should these costs be allocated for reporting school building expenditures?

If expenditures for IU-provided special needs services are not available to be reported as centralized LEA-wide costs (see Section V below), these costs may be allocated to the home (attendance area) building of the special needs students.

12. How should technology costs be treated for purpose of reporting school-level expenditures?

If technology expenditure codes are not available to be reported as centralized LEA-wide costs (see Section V below), these costs may be allocated at the school building-level based on ADM. Technology costs associated with specific initiatives impacting specific schools or a specific subset of students (e.g., an initiative focused on 7th grade students) may be allocated to that specific subset of the ADM.

13. How will I report school building expenditures related to debt service transfers/payments?

Debt service costs (function 5000) may be reported as centralized LEA-wide costs on the AFR (see Section V below). If preferred, debt service costs can be assigned to the specific school building number associated with the debt (e.g., a bond used to renovate a specific building). If the debt is not attributable to a specific building, it can also be allocated between buildings using the allocation methodology options 1-4 outlined in Section III above.

14. How should we report nonpublic costs?

Nonpublic costs may be reported as centralized LEA-wide costs on the AFR (see Section V below). If the LEA prefers to allocate nonpublic costs between buildings, or if any nonpublic costs are reported within an expenditure code that is not available as a LEA-wide code, then please refer to allocation methodology options 1-4 in Section III above.

15. How should we report juvenile detention center costs?

If juvenile detention center costs are not available to be reported as centralized LEA-wide costs (see Section V below), please refer to allocation methodology options 1-4 in Section III above.

16. Will PDE institute validation procedures when reporting school-level expenditures?

Yes, new validations will be added to CFRS to identify variances within school-level expenditure details reported on the AFR. For example, one validation will flag instances where no expenditures have been reported for a school building that is listed as “open” in EdNA. Additional validations are anticipated as PDE and OCO continue to assess school-level AFR reporting trends.

17. How should expenditures be allocated from July 1 to when the preliminary ADM is available? When allocating by ADM, what effective date of the ADMs should be used? If preliminary ADMs are used, should an adjustment be made when final ADMs become available?

Final ADM is not calculated by PDE until the spring (long after the AFR deadline). However, PDE does release preliminary ADM data, via the *Preliminary Summary of Child Accounting Membership* in the online CAD application, beginning in mid-September and each month afterward until data are finalized. This report will show PDE’s preliminary calculation of “District Total ADM” for each school district. Please note that PDE’s calculation is reliant on the proper reporting of all membership data. The *Preliminary Summary* should be carefully reviewed to make sure that all membership is accounted for. For example, if the school district paid tuition to a charter school, that membership should appear in section G. If it does not, the charter school may not have yet reported data.

V. LEA-Wide Reporting Codes

In response to concerns raised by LEAs regarding the complexities of school-level AFR expenditure reporting, the Pennsylvania Department of Education, in partnership with the Office of Comptroller Operations, has authorized an “LEA-wide” building level (LEAW) to be added to the AFR expenditures screen with the four-digit instructional building(s) unique to each LEA. This LEAW code will enable LEAs to continue reporting certain expenditure function and object combinations at the LEA level rather than assigning these costs to a specific instructional building. The following function and objects will be the only codes available for data entry at the LEA-wide level on the AFR beginning with 2024-25:

A) Functions (includes all objects)

1450	4200	5230
1500	4300	5240
1600	4400	5250
1807	4500	5260
2280	4600	5270
2450	5110	5280
2750	5120	5290
2990	5130	5310
3300	5140	5320
3400	5150	5520
4100	5220	5530

B) Objects (available within all functions)

322	592	739
511	593	752
512	594	756
516	595	758
561	596	762
562	597	766
563	710	768
564	720	780
566	731	790
567	732	830
568	736	899
569	738	

For any function and object codes not listed above, LEAs will be required to assign or allocate these expenditures to a specific instructional building(s) on the AFR.

VI. Contact Information for Further Assistance

For questions related to AFR and SLFS reporting, please contact:

Pennsylvania Department of Education (PDE): ra-CFRS@pa.gov

Office of Comptroller Operations (OCO): ra-SchlFin@pa.gov