


NCES School-Level Finance Survey: Applicable Changes to the FY 2024-25 AFR

PA Department of Education
PA Office of Comptroller Operations

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CFRS School Level Expenditure Expansion



- The National Center for Educational Statistics (NCES) is in collaboration with the U.S. DE (OCR) to collect school-level finance data as part of the Civil Rights Data Collection (CRDC).
- 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 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.
- The Office of Management and Budget (OMB) approved the CCD School-Level Finance Survey (SLFS) package on April 18, 2023, which outlined an incremental action plan for SEAs to complete the SLFS for fiscal years 2022 through 2024.

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Upcoming Changes to the FY 2024-25 AFR (Submission Deadline: October 31, 2025)

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Changes to FY 2024-25 AFR

1. LEAs must report all governmental expenditure details at the school building level rather than at the LEA level using the same 4-digit school building numbers on the AFR ESSA schedule (from PDE's EdNA).

- School-level expenditures can still be manually entered or uploaded via a data import file.

UPDATE: An authorized "LEA-wide" School level (LEAW) code will also be added to the AFR expenditures screen. This LEAW code will enable LEAs to continue reporting certain expenditure account and object combinations at the LEA level rather than assigning these costs to a specific instructional building.

#1 above applies to SDs, CSs, CTCs, & SPJs (not IUs)

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Changes to FY 2024-25 AFR...cont.

UPDATE: The following accounts and objects will be the only codes available for data entry at the LEA-wide (LEAW) 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

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Changes to FY 2024-25 AFR...cont.

2. LEAs must report instructional salaries (1000-100) by personnel type (i.e., 110 – administrative salaries, 120 – teacher salaries). Roll-up salary object 100 will be replaced by objects 110 through 190 for functions 1000 and 3200.

– All other functions on the AFR will continue to have roll-up object code 100 available for salary data entry; for these functions, LEAs will not be required to report salaries by personnel type.

#2 applies to all LEA types, including IUs

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100 Object Code (Salaries) Expansion

- 110 – Official / Administrative
- 120 – Professional – Teachers
- 130 – Professional – Other
- 140 – Technical
- 150 – Office / Clerical
- 160 – Crafts and Trades
- 170 – Operative and Laborer
- 180 – Service Work
- 190 – Instructional Aides or Assistants

* Expansion is for **1000 & 3200 functions** only; all other functions on the AFR will still have roll-up object 100 listed.

* See Chart of Accounts for object code definitions.

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CFRS School Level Expenditure Expansion



- Only **governmental** expenditure data is required to be reported at the school building level in FY 2024-25.
 - Collection of **proprietary** expense data will remain at the LEA level within the AFR proprietary statements.
- No changes to Financial Statements:
 - Governmental Fund – REG and NAG
 - Proprietary Fund – NAP, REP, and CFP
 - Fiduciary Fund – NAF and CNAF

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FY 2024-25 AFR Sample Screens

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CFRS School Level Expenditure Expansion

CFRS: Import / Delete Data Menu
No Screen Changes

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CFRS School Level Expenditure Expansion



Data Import File Changes

FundCode	FunctionCode	ObjectCode	SchoolNumber	ElementaryAmount	SecondaryAmount	FederalAmount	TotalAmount
10	1110	100	1254	1.11	2.22	3.33	4.44

There will be a new collection criteria in Column D within the Import file that will indicate which School Number the expenditures belong to.

There will be No change for the IU: SchoolNumber must be excluded for these LEA types

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CFRS School Level Expenditure Expansion



Expenditure Menu Screen Changes

CFRS Consolidated Financial Reporting System

Home | Search | Maintenance | Reports | Help & Support | Logout

Fiscal Year: 2024-2025 LEA Completion Status: Data Submitted LEA Name: Pennsylvania School District AUN: 123456789

Version: Original Review Status: OCO Approved / IC Approved

School Number: ALL Pennsylvania School District

Fund: 10 - General

Function: 11101 3450 Building 5

Object Code and Description: LEAW LEA - Wide

Expenditures (Expenditure Detail)

Expenditure screen will have a School Number drop down. LEAs can choose individual buildings to review edit data for each.

LEA Wide building code (LEAW) will be used to enter expenditure detail for any cost that cannot be attributed to a specific school building. Only certain fund function object codes will be allowed for data entry within the LEAW code. Please review the specific list of LEA wide codes available on POC's website under APR2023-24 Summary of Changes.

	Elementary	Secondary	Federal	Total
110 Official / Administrative	\$ 4,649,102.78	\$ 5,890,460.14	\$ 765,416.00	\$ 11,304,978.92
120 Professional - Teachers	\$ 1,175,610.98	\$ 1,566,582.21	\$ 267,740.72	\$ 3,009,933.91
130 Professional - Other	\$ 353,013.79	\$ 446,120.22	\$ 57,387.36	\$ 856,521.37
140 Technical	\$ 1,791,792.93	\$ 2,151,822.97	\$ 134,942.37	\$ 4,078,558.27
150 Office / Clerical	\$ 4,768.81	\$	\$	\$ 4,768.81
160 Crafts and Trades	\$ 27,105.17	\$ 31,359.27	\$ 6,889.13	\$ 65,353.57
170 Operative and Laborer	\$	\$	\$	\$
180 Service Work	\$ 62,960.24	\$ 77,175.50	\$	\$ 140,135.74
190 Instructional Aides or Assistants	\$	\$	\$	\$
210 Group Insurance - Contracted Provider	\$	\$	\$	\$
220 Social Security Contributions	\$ 42,937.05	\$ 35,959.25	\$	\$ 78,896.30
230 PSERS Retirement Contributions	\$	\$	\$	\$

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CFRS School Level Expenditure Expansion



Expenditure Menu Screen Changes...continued

CFRS Consolidated Financial Reporting System

Home | Search | Maintenance | Reports | Help & Support | Logout

Fiscal Year: 2024-2025 LEA Completion Status: Data Submitted LEA Name: Pennsylvania School District AUN: 123456789

Version: Original Review Status: OCO Review Started / IC Approved

School Number: ALL Pennsylvania School District

Fund: 10 - General Fund

Function: 1110 Regular Programs

Object Code and Description

Expenditures (Expenditure Detail)

Sample: School Number = ALL

All data entry fields are grayed out/unavailable for editing, but LEA can view the sum of all building amounts in each function-object code.

	Elementary	Secondary	Federal	Total
230 Personnel Services - Salaries	4,649,102.78	5,890,460.14	765,416.00	\$ 11,304,978.92
210 Group Insurance - Contracted Provider	1,175,610.98	1,566,582.21	267,740.72	\$ 3,009,933.91
220 Social Security Contributions	353,013.79	446,120.22	57,387.36	\$ 856,521.37
230 PSERS Retirement Contributions	1,791,792.93	2,151,822.97	134,942.37	\$ 4,078,558.27
250 Unemployment Compensation	4,768.81			\$ 4,768.81
260 Workers' Compensation	27,105.17	31,359.27	6,889.13	\$ 65,353.57
270 Group Insurance - Self Insurance				\$
280 Other Post Employment Benefits (OPEB)	62,960.24	77,175.50		\$ 140,135.74
291 Other Retirement Plans				\$
292 Health Savings Accounts				\$
295 All Other Employee Benefits	42,937.05	35,959.25		\$ 78,896.30
310 Official / Administrative Services				\$

View Report

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CFRS School Level Expenditure Expansion



Expenditure Menu Screen Changes...continued

ALL

1234 Building 1

5678 Building 2

9012 Building 3

3456 Building 4

7890 Building 5

LEAW LEA - Wide

LEAs will be able to search for a specific school building by entering the school number or name associated with the building.

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CFRS School Level Expenditure Expansion



Reports Menu Screen Changes

CFRS Home | Search | Maintenance | Reports | Help & Support | Logout

Fiscal Year: 2024-2025 LEA Completion Status: Data Submitted LEA Name: Pennsylvania School District
Version: Original Review Status: OCO Review Started / IC Approved AUN: 123456789

AFR - Reports (View Reports and Documents)

1. Individual Report Print

Select Data Category: Expenditures
Select Data Subcategory: Expenditure -
Select Report: -Select-
[View/Print PDF](#)

2. Document Templates / Documents Uploaded

File Name	Document Type	Upload Date	Document Template
109532804.23-24 AFR ACS Galleon ASD 2-6-25.pdf	Accuracy Certification Statement	2/7/2025 2:05:06 PM	Accuracy Certification Statement
109532804 Galleon AFR Audit Certification revised 1-2-25.pdf	Audit Certification	1/2/2025 10:45:03 AM	Audit Certification

3. Group Report Print

View Package	Group Report Description	Report Description	Request Status	Request Date
109532804	Print Package with All Data	Print Package with All Data	Processed	11/21/2022 11:05:57 AM

Select Group Print:

- Print Package with All Data
- Print Package with All Data - School Number Detail
- Print Package with All Data - Expenditure Detail
- Print Package with All Data - Upload Documents
- All Revenue
- All Expenditures
- All Expenditures - School Number Detail
- All Statements
- All Documents/Statements
- All Auxiliary Statements
- All Inventory Statements
- All Inventory

4. Calculated Reports

Two New Group Report Prints will be available.

- 1) Print Package - All Data - School Number Detail - similar to Print Package - All Data report, this will include everything in that report, plus individual building expenditure detail
- 2) All Expenditures - School Number Detail - report will include all individual building(s) expenditure detail and include multi select a building(s) to include in their report

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CFRS School Level Expenditure Expansion



Reports Menu Screen Changes

3. Group Report Print

View Package	Group Report Description	Report Description	Request Status	Request Date
View	All Expenditures		Processed	1/9/2025 10:44:40 AM
View	Print Package with All Data – School Number Detail		Processed	1/6/2025 8:31:26 AM
View	Print Package with All Data		Processed	1/2/2025 2:27:54 PM

Select Group Print: All Expenditures – School Number Detail

Select School(s):

[X] --ALL--

View/Print PDF

3. Group Report Print

View Package	Group Report Description	Report Description	Request Status	Request Date
View	All Expenditures		Processed	1/9/2025 10:44:40 AM
View	Print Package with All Data – School Number Detail		Processed	1/6/2025 8:31:26 AM
View	Print Package with All Data		Processed	1/2/2025 2:27:54 PM

Select Group Print: All Expenditures – School Number Detail

Select School(s):

[X] 2402 - Waverly Sch [X] 2407 - Newton-Ransom Sch

Remove all items

View/Print PDF

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CFRS School Level Expenditure Expansion



New School Number Detail Reports

Old SD Level Reports


Print Package with all Data
Detail of Governmental Fund Expenditures and Other Financing Uses - (EXP)
Summary of Governmental Fund Expenditures and Other Financing Uses - (EXP/GS)
Detail of Proprietary Fund Expenses and Other Financing Uses - (ICR)
Summary of Proprietary Fund Expenses and Other Financing Uses - (ICR/S)
All Expenditures
Detail of Governmental Fund Expenditures and Other Financing Uses - (EXP)
Summary of Governmental Fund Expenditures and Other Financing Uses - (EXP/GS)

New School Number Detail Reports

Print Package with All Data - School Number Detail
Detail of Governmental Fund Expenditures and Other Financing Uses - (EXP)
Summary of Governmental Fund Expenditures and Other Financing Uses - (EXP/GS)
School Detail of Governmental Fund Expenditures and Other Financing Uses - (EXP/CH/TL)
School Summary of Governmental Fund Expenditures and Other Financing Uses - (EXP/CH/TL)
All Expenditures - School Number Detail
Detail of Governmental Fund Expenditures and Other Financing Uses - (EXP)
Summary of Governmental Fund Expenditures and Other Financing Uses - (EXP/GS)
School Detail of Governmental Fund Expenditures and Other Financing Uses - (EXP/CH/TL)
School Summary of Governmental Fund Expenditures and Other Financing Uses - (EXP/CH/TL)

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CFRS School Level Expenditure Expansion



All Expenditures - School Number Detail Report

2024-2025 PDE 2057 Annual Financial Report - 06/30/2025 Fiscal Year End

LEA : 123456789 Pennsylvania School District

Printed 2/14/2025 10:43:28 AM

School Detail of Governmental Fund Expenditures and Other Financing Uses - (EXPSCD1L)


Page - 1 of 2

General Fund (10) 1000					
Instruction					Total
200 Personnel Services - Employee Benefits					
210 Group Insurance - Contracted Provider					6.00
Total Personnel Services - Employee Benefits					\$6.00
Total 1000 Instruction					\$6.00

1100 Regular Programs - Elementary / Secondary	Elementary	Secondary	Federal	Total
200 Personnel Services - Employee Benefits				
210 Group Insurance - Contracted Provider	1.00	2.00	3.00	6.00
Total Personnel Services - Employee Benefits	\$1.00	\$2.00	\$3.00	\$6.00
Total 1100 Regular Programs - Elementary / Secondary	\$1.00	\$2.00	\$3.00	\$6.00

1110 Regular Programs	Elementary	Secondary	Federal	Total
200 Personnel Services - Employee Benefits				
210 Group Insurance - Contracted Provider	1.00	2.00	3.00	6.00
Total Personnel Services - Employee Benefits	\$1.00	\$2.00	\$3.00	\$6.00
Total 1110 Regular Programs	\$1.00	\$2.00	\$3.00	\$6.00

CFRS School Level Expenditure Expansion



School Level Expenditure Allocation Guidance

CFRS School Level Expenditure Expansion



Expenditure Allocation Methodologies

Reporting Methodology

Expenditures for each building should be reported with the most accurate data possible. Costs not collected at the building level may be allocated based on average daily membership (ADM) in each building. Alternate allocation methodologies are permitted if the resulting expenditures for each associated building would be more accurate than expenditures derived from allocating by ADM. LEAs using an alternate allocation methodology must describe the methodology.

Specific and allowable reporting options are detailed below.

Option 1 – Actual expenditures: All costs are tracked for each building

Option 2 – ADM: All costs are allocated to each building based on ADM

Option 3 – Hybrid: Some building costs are tracked; remaining costs are allocated based on ADM

Option 4 – Other: Other methodology used; explanation required

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CFRS School Level Expenditure Expansion



Abbreviations

Description

NCES	The National Center for Educational Statistics
OCR	U.S. Department of Education Office of Civil Rights
CRDC	Civil Rights Data Collection
OMB	The Office of Management and Budget
SLFS	School-Level Finance Survey
ESRA	Education Sciences Reform Act of 2002 (ESEA) as amended by the ESSA
DEOA	Department of Education Organization Act

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