

# 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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- 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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#### CFRS School Level Expenditure Expansion



## 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)			B) Objects (available within all functions)		
1450	4200	5230	322	592	739
1500	4300	5240	511	593	752
1600	4400	5250	512	594	756
1807	4500	5260	516	595	758
2280	4600	5270	561	596	762
2450	5110	5280	562	597	766
2750	5120	5290	563	710	768
2990	5130	5310	564	720	780
3300	5140	5320	566	731	790
3400	5150	5520	567	732	830
4100	5220	5530	568	736	899



## 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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#### CFRS School Level Expenditure Expansion



## 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.

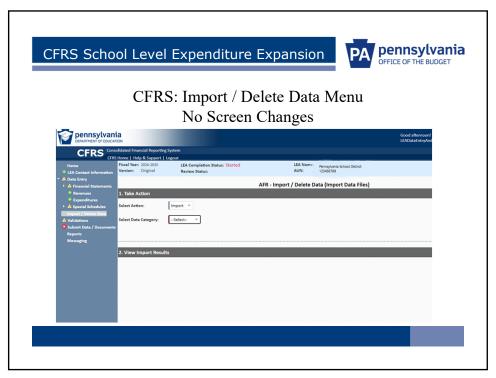


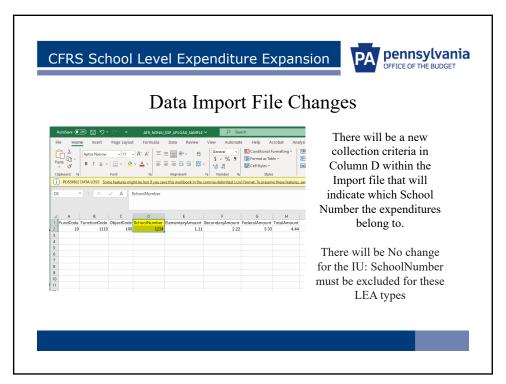
- Only **governmental** expenditure data is required to be reported at the school building level in FY 2024-25.
  - Collection of **proprietary** expense data will remain at the LEA level within the AFR proprietary statements.
- No changes to Financial Statements:
  - Governmental Fund REG and NAG
 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

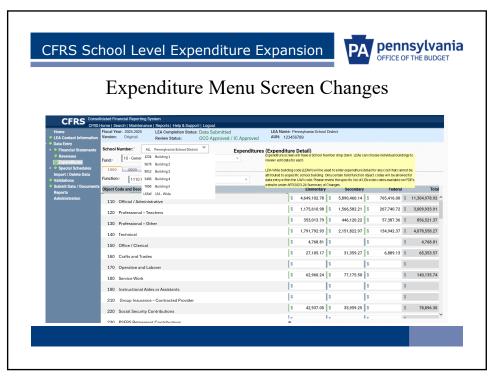
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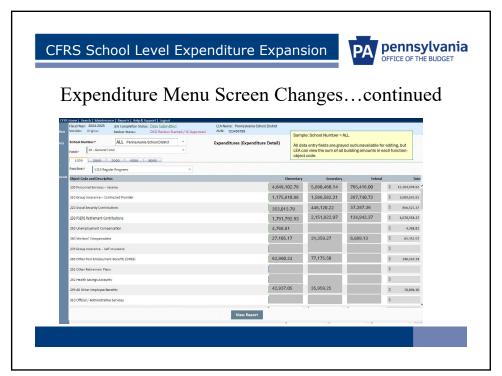


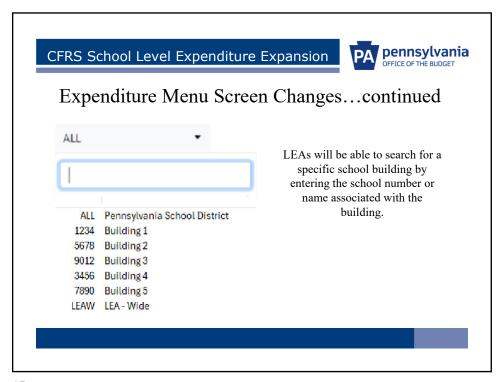
## FY 2024-25 AFR Sample Screens

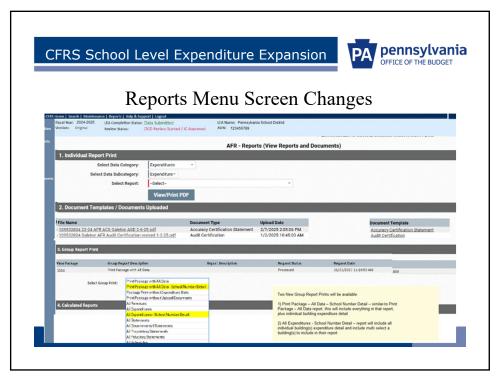


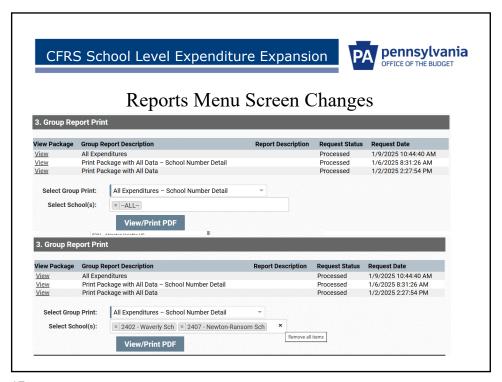


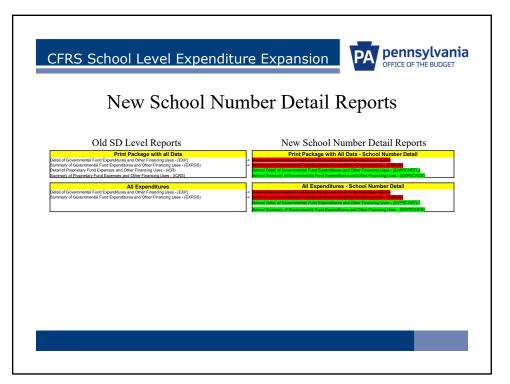


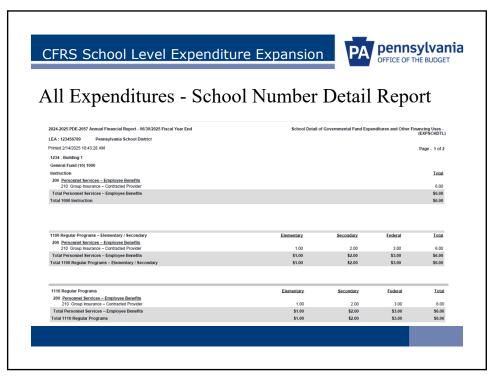












CFRS School Level Expenditure Expansion



## **School Level Expenditure Allocation Guidance**



## **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



<u>Abbreviations</u>	<u>Description</u>
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