

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.

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

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).
 - Building-level expenditures can still be manually entered or uploaded via a data import file.
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 accounts 1000 and 3200.**
 - All other accounts on the AFR will continue to have roll-up object code 100 available for salary data entry; for these accounts, LEAs will not be required to report salaries by personnel type.

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

#2 applies to **all LEA types**, including IUs

- 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

100 Object Code (Salaries) Expansion

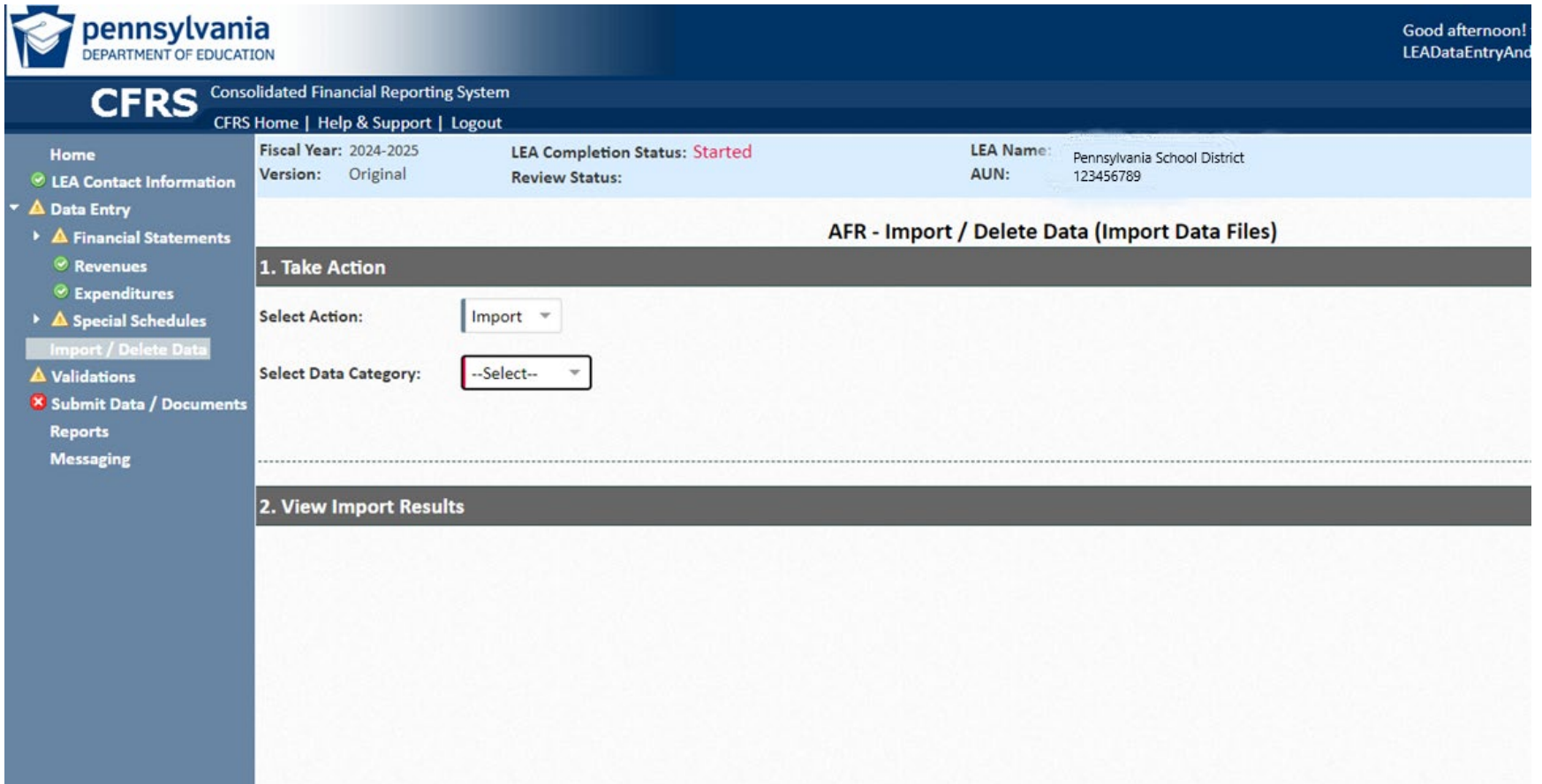
- 110 – Official / Administrative
- 120 – Professional – Teachers
- 130 – Professional – Other
- 140 – Technical
- 150 – Office / Clerical
- 160 – Crafts and Trades
- 170 – Operative and Laborer
- 180 – Service Work
- 190 – Instructional Aides or Assistants

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

* See Chart of Accounts for object code definitions.

FY 2024-25 CFRS AFR Sample Screens

CFRS: Import / Delete Data Menu



pennsylvania
DEPARTMENT OF EDUCATION

Good afternoon!
LEADataEntryAnd

CFRS Consolidated Financial Reporting System
CFRS Home | Help & Support | Logout

Home
✓ LEA Contact Information
▼ Data Entry
▶ Financial Statements
 ✓ Revenues
 ✓ Expenditures
▶ Special Schedules
Import / Delete Data
▶ Validations
✗ Submit Data / Documents
Reports
Messaging

Fiscal Year: 2024-2025 LEA Completion Status: **Started** LEA Name: Pennsylvania School District
Version: Original Review Status: AUN: 123456789

AFR - Import / Delete Data (Import Data Files)

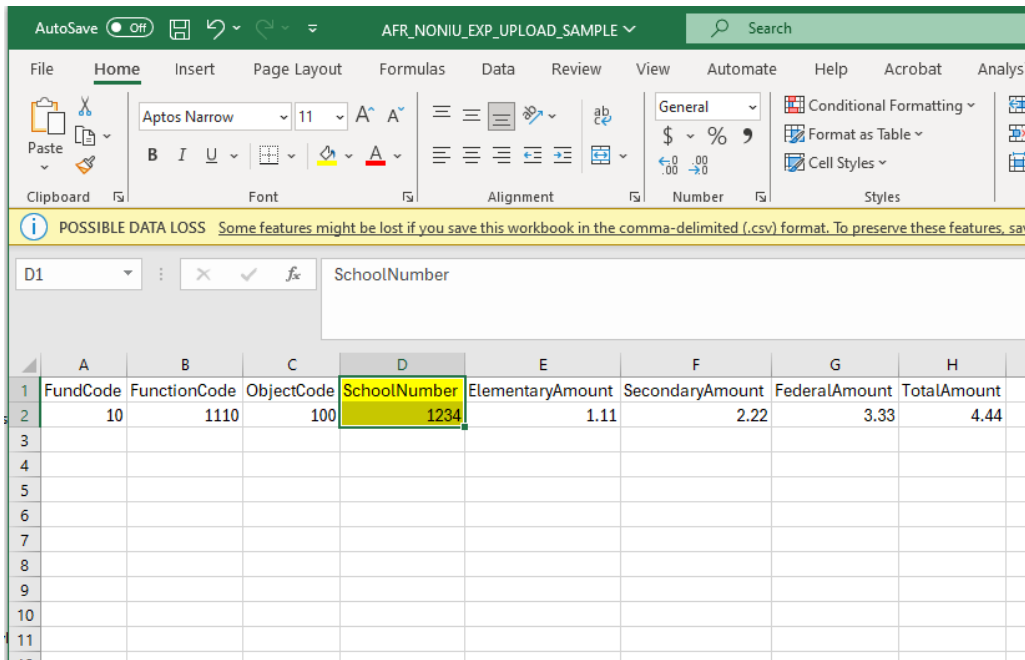
1. Take Action

Select Action:

Select Data Category:

2. View Import Results

Data Import File Changes



The screenshot shows an Excel spreadsheet with the following data:

	A	B	C	D	E	F	G	H
1	FundCode	FunctionCode	ObjectCode	SchoolNumber	ElementaryAmount	SecondaryAmount	FederalAmount	TotalAmount
2	10	1110	100	1234	1.11	2.22	3.33	4.44
3								
4								
5								
6								
7								
8								
9								
10								
11								

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

Expenditure Menu Screen Changes

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

Fiscal Year: 2022-2023 LEA Completion Status: **Started** LEA Name: Pennsylvania School District
 Version: Original Review Status: AUN: 123456789

School Number: ALL Pennsylvania School District
Fund: 10 - General Fund
 1000 2000 3000
Function: 1110 Regular

Expenditures (Expenditure Detail)

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

ALL in the dropdown screen will display the sum in each expenditure code for all buildings.

Object Code and Description	Elementary	Secondary	Federal	Total
100 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	\$	\$	\$	\$
299 All Other Employee Benefits	\$ 42,937.05	\$ 35,959.25	\$	\$ 78,896.30
310 Official / Administrative Services	\$	\$	\$	\$

[View Report](#)

Expenditure Menu Screen Changes...continued

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

Fiscal Year: 2022-2023 LEA Completion Status: **Started** LEA Name: Pennsylvania School District
 Version: Original Review Status: AUN: 123456789

School Number: * ALL Pennsylvania School District Expenditures (Expenditure Detail)

Fund: * 10 - General Fund

1000 2000 3000 4000 5000

Function: * 1110 Regular Programs

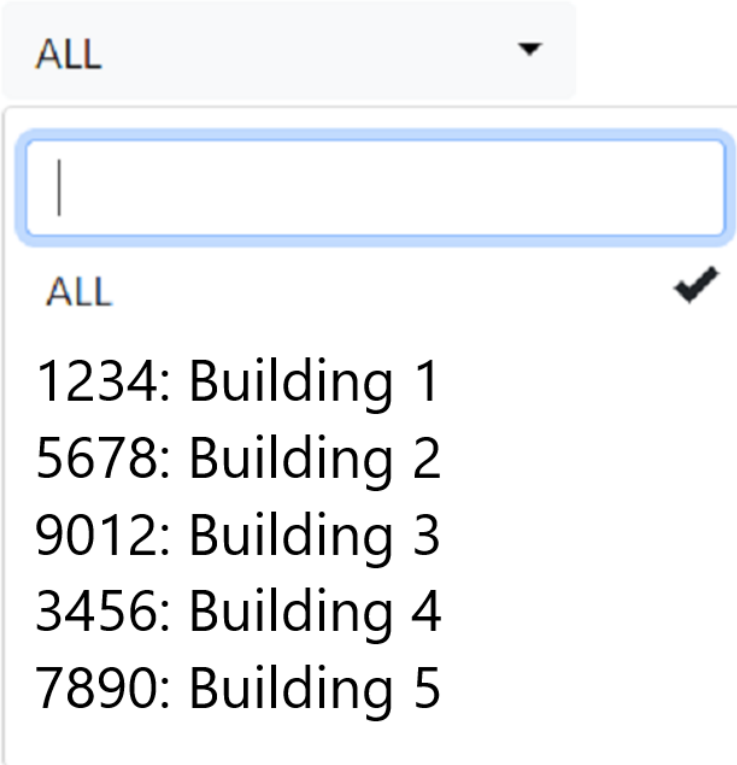
Sample: School Number = ALL

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.

Object Code and Description	Elementary	Secondary	Federal	Total
100 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				\$
299 All Other Employee Benefits	42,937.05	35,959.25		\$ 78,896.30
310 Official / Administrative Services				\$

[View Report](#)

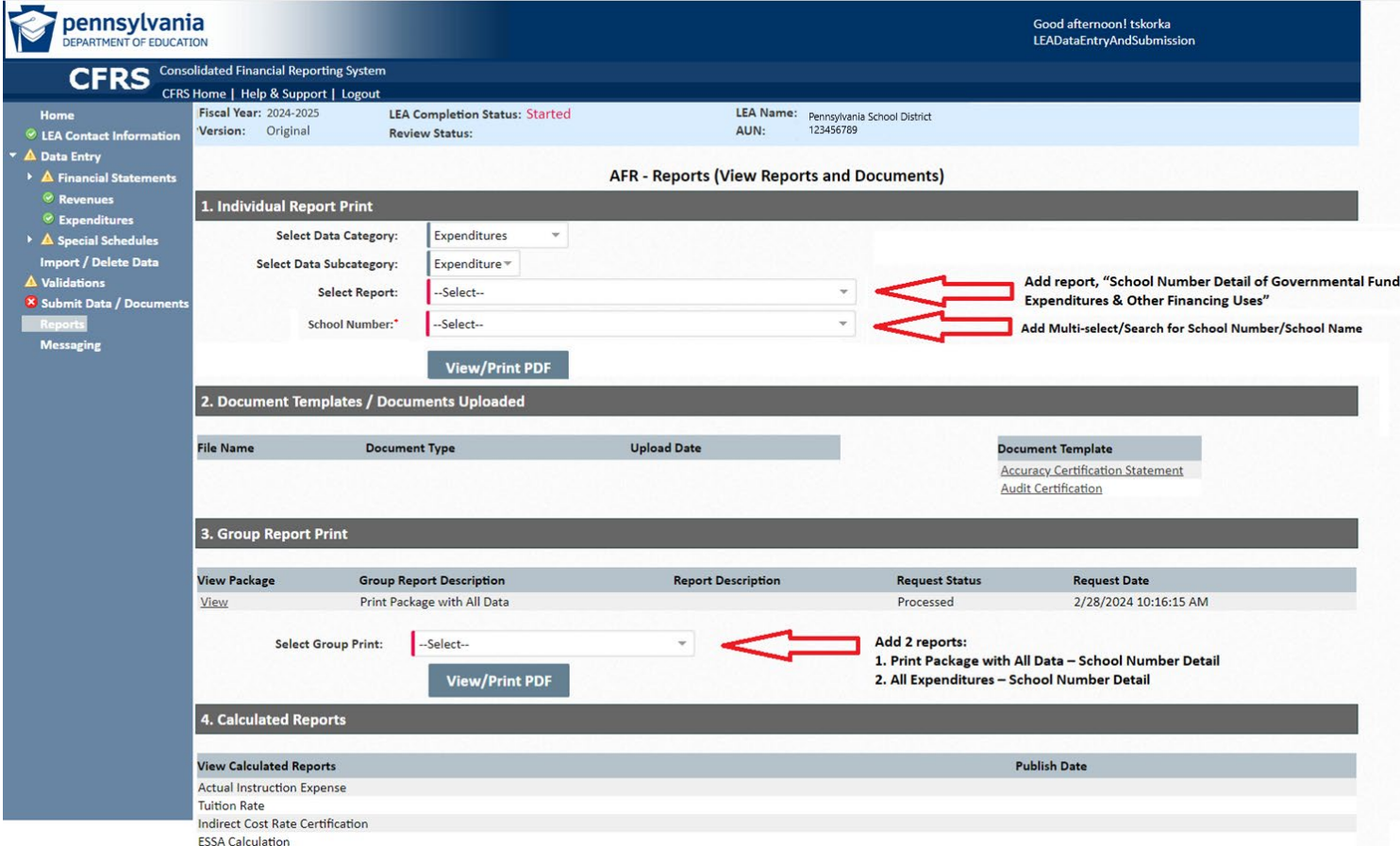
Expenditure Menu Screen Changes...continued



A screenshot of a web interface showing a dropdown menu. The menu is currently open, displaying a search input field at the top with a vertical cursor. Below the input field, the word "ALL" is listed with a checkmark to its right. Underneath, five options are listed: "1234: Building 1", "5678: Building 2", "9012: Building 3", "3456: Building 4", and "7890: Building 5".

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

Reports Menu Screen Changes



The screenshot shows the CFRS (Consolidated Financial Reporting System) interface. The top navigation bar includes the Pennsylvania Department of Education logo, the text "Good afternoon! tskorka LEADataEntryAndSubmission", and the CFRS logo with "CFRS Consolidated Financial Reporting System" and links for "CFRS Home | Help & Support | Logout".

The left sidebar contains a menu with the following items: Home, LEA Contact Information, Data Entry (with sub-items: Financial Statements, Revenues, Expenditures, Special Schedules, Import / Delete Data, Validations, Submit Data / Documents), Reports (highlighted), and Messaging.

The main content area is titled "AFR - Reports (View Reports and Documents)". It is divided into four sections:

- 1. Individual Report Print**: Contains three dropdown menus: "Select Data Category" (set to "Expenditures"), "Select Data Subcategory" (set to "Expenditure"), and "Select Report" (set to "--Select--"). Below these is a "School Number*" dropdown (set to "--Select--") and a "View/Print PDF" button. Two red arrows point to the "Select Report" and "School Number*" dropdowns, with annotations: "Add report, 'School Number Detail of Governmental Fund Expenditures & Other Financing Uses'" and "Add Multi-select/Search for School Number/School Name".
- 2. Document Templates / Documents Uploaded**: A table with columns: File Name, Document Type, Upload Date, and Document Template. The Document Template column lists "Accuracy Certification Statement" and "Audit Certification".
- 3. Group Report Print**: A table with columns: View Package, Group Report Description, Report Description, Request Status, and Request Date. One row is visible: "View", "Print Package with All Data", "Print Package with All Data", "Processed", and "2/28/2024 10:16:15 AM". Below the table is a "Select Group Print:" dropdown (set to "--Select--") and a "View/Print PDF" button. A red arrow points to the dropdown with the annotation: "Add 2 reports: 1. Print Package with All Data – School Number Detail 2. All Expenditures – School Number Detail".
- 4. Calculated Reports**: A table with columns: View Calculated Reports and Publish Date. The View Calculated Reports column lists "Actual Instruction Expense", "Tuition Rate", "Indirect Cost Rate Certification", and "ESSA Calculation".

Reports Menu

Print Package with All Data – School Number Detail Report

2024-2025 PDE-2057 Annual Financial Report - 06/30/2025 Fiscal Year End		School Number Detail of Governmental Fund Expenditures and Other Financing Uses - (EXP)
LEA : 123456789 Pennsylvania School District		Page - 1 of 95
1234: Building 1		
Printed 1/20/2024 12:04:30 PM		
General Fund (10)		
1000 Instruction		<u>Total</u>
100 Personnel Services – Salaries		
100 Personnel Services – Salaries		14,789,332.81
Total Personnel Services – Salaries		\$14,789,332.81
200 Personnel Services – Employee Benefits		
210 Group Insurance – Contracted Provider		3,960,035.27
220 Social Security Contributions		1,120,540.43
230 PSERS Retirement Contributions		5,199,831.02
250 Unemployment Compensation		4,768.81
260 Workers' Compensation		86,810.31
280 Other Post-Employment Benefits (OPEB)		169,696.54
299 All Other Employee Benefits		102,808.04
Total Personnel Services – Employee Benefits		\$10,644,490.42
300 Purchased Professional and Technical Services		
322 Professional Educational Services – Ius		1,753,739.84
323 Professional Educational Services – Other Educational Agencies		533,331.00
330 Other Professional Services		48,156.75
340 Technical Services		9,250.28
390 Other Purchased Professional and Technical Services		1,716,845.15
Total Purchased Professional and Technical Services		\$4,061,323.02
400 Purchased Property Services		
430 Repairs and Maintenance Services		76.04

Building-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

Definitions:

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