

AFR 2018-19

Summary of Changes

Posted 09/4/19

The information provided below lists many of the AFR changes for the 2018-19 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.

- ❖ **Importing Revenues/Expenditures:** The CFRS system continues to allow users to import revenues and expenditures from data files. Please review the AFR Data File Specifications, the applicable Data File Templates, and the Valid Revenue and Expenditure Code files on the PDE website prior to creating data files.
- ❖ **Revenue Reporting:** There are no major changes in the revenue reporting. School Districts, Charter Schools, and AVTS/CTCs are only required to report Fund 10 revenues in detail. Intermediate Units are required to report detailed revenues for funds 10, 23, 24, 25, and 26. These fund requirements have not changed from the prior year.

Minor changes to revenue reporting include:

- Revenue code 7506 has been added to report PAsmart Grants
- Revenue received for safe schools programs will now be reported within accounts 7361 or 7369

- ❖ **Expenditure Reporting:**

Please review the Valid Expenditure Code files posted to the PDE website which list all the expenditure account code changes.

Minor changes to expenditure reporting include:

- Object 324 has been removed from the AFR
- Object 360 has been added to all allowable functions as noted in the chart of accounts

- ❖ **Other**

- Detailed auditor contact information will no longer be collected. Only the auditing firm name will be required as an entry on the LEA contact information screen.
- The contact information page will now require entry of information for a secondary AFR contact person.
- The Encumbrance Schedule collection has been discontinued and it has been removed from the AFR.
- The PDE has added the following new schedules: ESSA, and Juveniles Incarcerated.

AFR information including User Manuals, Instructions, Valid Revenue and Expenditure Codes, Data File Specifications and Templates is available on the AFR page of the PDE website. All instructions and documentation required to complete the Indirect Cost section of the AFR can be found on the following ftp site:

ftp://copaftp.state.pa.us/pub/PDE_PUBLIC/Indirect_Cost_Training