

AFR 2022-2023

Summary of Changes

Posted 09/13/2023

The information provided below lists the most relevant AFR changes for the 2022-2023 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.

❖ Revenue Reporting:

Changes to revenue reporting include:

- Revenue code 6838 was added to report Federal COVID Related Revenue Received as Pass Through from Other PA LEAs
- Revenue code 7120 was added to report Level Up Supplement for use by school districts only
- Revenue code 7362 was added to report School Mental Health & Safety and Security Grants
- Revenue code 9220 was previously established for GASB 87 Leases and will also now be utilized to account for GASB 96 Other Right-to-Use Arrangements.

❖ Expenditure Reporting:

Changes to expenditure reporting include:

- New object codes 731, 732, 736, 738, and 739 were added to report the initial capital outlay expenditure for GASB 87 Leases and GASB 96 Other Right-to-Use Arrangements.
- Expenditure Function 5140, Objects 830 and 910 were previously established for GASB 87 Leases and will also now be utilized to account for GASB 96 Other Right-to-Use Arrangements.

❖ Schedules:

- SOIN: The long-term debt category previously added for GASB 87 Leases will also now be used to report GASB 96 Other Right-to-Use Arrangements. All leases and other right-to-use arrangements are to be aggregated by the LEA and reported as one entry on the SOIN.
- IU CEAS: The IU Current Expenditure Allocation Schedule for IUs which was incorporated into the AFR for 2021-22 as an optional reporting method will now be mandatory. IUs will have the option to complete the IU CEAS schedule during their initial AFR submission or may check the No Data box for this schedule in order to submit the AFR timely and the AFR will be returned for completion of this schedule after 1/1/2024.

❖ Miscellaneous Guidance:

- Please review the Valid Revenue and Expenditure Code files posted to the PDE website which list all the account code combinations available for importing Governmental fund revenue and expenditure data into the AFR. These files have been updated for the 2022-23 fiscal year reporting.
- When utilizing the revenue and expenditure data upload function, please note that CFRS is unable to upload csv documents that are saved as CSV UTF-8 files.
- Please ensure that any documents to be uploaded to CFRS such as the ACS, Audit Cert, or Indirect Cost documents do not contain any password protection. This will prevent CFRS from producing any group reports.

Additional AFR information is available on the AFR page of the PDE website including User Manuals, Reporting Clarifications, Valid Revenue and Expenditure Codes, Data Upload File Specifications and Templates.