

***Consolidated Financial Reporting System
(CFRS)***

Annual Financial Report

(PDE-2056 & PDE-2057)

User Manual

***Fiscal Year Ending
6/30/22***

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SECTION 1 - GENERAL INFORMATION

The Consolidated Financial Reporting System (CFRS) is an online application developed by the Pennsylvania Department of Education (PDE), used to collect AFR and General Fund Budget data. Beginning with the 2014-2015 Fiscal Year AFR reporting, CFRS replaced the Microsoft Access-based software used in previous years to collect this information. Local Education Agencies: School Districts (SD), Charter Schools (CS), CTC/AVTSs (CTC), and Intermediate Units (IU) in the Commonwealth of PA are required to complete and submit annual fiscal year financial activities to the PDE using Form PDE-2057 (SD, CS, CTC) and PDE-2056 (IU).

More information on registering for and navigating the CFRS is located in the CFRS User Manual located at:

www.education.pa.gov

Policy and Funding | School Finances | Reporting | Office of Comptroller Operations | Annual Financial Report

AFR Reporting Requirements and Standards - The requirement for Pennsylvania Local Educational Agencies (LEAs) to submit Annual Financial Reports (AFRs) with the Pennsylvania Department of Education is in accordance with the provisions of 24 PS Sections 218 & 971 of School Code as follows:

“Financial accounting and reporting by LEAs shall be in accordance with Generally Accepted Accounting and Reporting Standards, except that management discussion and analysis and related notes and the following financial statements shall not be required components of the annual financial report: entity-wide financial statements, including the statement of activities and the statement of net position; the reconciliation of the balance sheet - governmental funds to statement of net position; and the reconciliation of the statement of revenues, expenditures and changes in fund balances - governmental funds to statement of activities. The Department of Education shall establish a reporting standard for the annual financial report.”

All required financial statements must be completed in compliance with governmental accounting standards established by GASB. The GASB is the independent organization that establishes recognized Generally Accepted Accounting and Reporting Principles (GAAP) for governmental entities.

Principles and statements issued by the GASB are available in its publication titled Codification of Governmental Accounting and Financial Reporting Standards. This publication and additional information on GASB can be found at: www.gasb.org

AFR and the Role of the Office of Comptroller Operations (OCO) – The OCO is part of the Office of the Budget of the Commonwealth of PA. Within the OCO is the Bureau of Accounting and Financial Management (BAFM) and within BAFM is the Central Agencies & School Finance Unit (CA&SF). School Finance works with the PDE in assisting the Secretary of Education in developing the reporting standards for the AFR as well as the processing and review of the Annual Financial Report.

Additional Information on the CA&SF Unit and AFR resources, including the **Chart of Accounts (COA)** and **Manual of Accounting and Financial Reporting for Pennsylvania Public Schools** can be found at:

www.education.pa.gov

Policy and Funding | School Finances | Reporting | Office of Comptroller Operations | Accounting Information

SECTION 2 - COMPLETING THE AFR

The following three sections must be completed and all portions must show a green checkmark before the data can be submitted to the Commonwealth:

- A. LEA Contact Information
- B. Data Entry (revenues, expenditures, schedules, statements)
- D. Validations

A. LEA Contact Information Section

The first step in starting the AFR is to complete the LEA Contact Information Screen. Some of this information will be used to populate information on the AFR Accuracy Certification Statement (ACS) and Audit Certification. This section must be completed in its entirety before the application will allow the user to navigate to any other data entry area.

The AFR contact person should be an individual who has an understanding of the AFR. They will be the person of contact to resolve any questions, issues, or concerns regarding your AFR. This page also requires entry of information for a secondary contact person. Both staff members listed as the AFR contacts will receive notifications via email when correspondence regarding the AFR is posted within CFRS messaging.

The auditing firm name is a required entry. No additional auditor information is required.

The LEA contact information screen will allow entry of changes or corrections at any time regardless of the submission, review or approval status of the AFR. This will give LEAs the ability to update their contact information at any time. Changes made to this data will not affect any other data entry area of the AFR or change the current status of the report.

Charter Schools and AVTS/CTCs will have an additional line on this screen regarding the operation of a library. Please select the option applicable to your school.

All School Types, except IUs, will see a section for PIMS Enrollment Count, which lists the number of students in Pre-K, Elementary, and Secondary programs. This information is automatically populated from PIMS. These enrollment counts are only utilized to ensure that expenditures are reported consistently within the elementary and secondary categories.

B. Data Entry

The data entry sections consist of Financial Statements, Revenues, Expenditures, and Special Schedules. All required data must be entered and Saved Complete before online submission is permitted. At the bottom of each data entry screen, are three options: **Save Incomplete**, **Save Complete**, and **View Reports**. The Save Incomplete button will save the data and allow the user to continue entry or return at a later time for completion. This option will display a yellow exclamation point before the data entry section in the left navigation menu. The Save Complete button saves the data and also initiates an on-screen validation check, which displays errors that must be corrected in order for a section to be complete (green checkmark). The on-screen validations will also be displayed when running validations from the validation screen. Save Complete does not prevent the user from editing data at any time prior to submission. The option to View Reports is available on each data entry screen.

It is recommended that data entry be completed in the following order since many of the entries roll to other areas of the reports and schedules:

- Revenues

- Expenditures
- Special Schedules
- Financial Statements

The revenues, expenditures, and special schedules sections present detailed information for use in calculating subsidy payments, tuition rate, actual instructional expense, and indirect cost rate. In addition, the information from the AFR is used to report data to the United States Department of Education and in various reports requested by the legislature and the general public.

Intermediate Unit General Fund Program Codes are as follows:

1- Administration	5- Management	10- Medical Assistance
2- Curriculum Development and Improvement	6- Continuing Education	11- Act 89
3- Education Planning	7- Pupil Personnel	12- Other
4- Instruction Materials	8- State and Federal Liaison	
	9- Federal	

▪ Revenues

This section of the AFR is for reporting detailed revenue data for all Governmental Funds. Please refer to the COA to determine the correct coding and description for the entries. Data may be entered manually or can be imported by accessing the Import/Delete Data Screen of CFRS. See additional information on Importing at the end of this Section.

Revenue from Local Sources – report the 6000 level revenue code amounts in the current year revenue column. Charter schools must report revenue received for tuition either directly from their school districts or by transfer to account code 6944. **Note:** Taxes should be reported net discounts and penalties.

Tax Accrual and Tax Collected Columns - Applicable only to school districts, these columns convert tax revenues earned and reported to tax revenues actually collected in this fiscal year. Enter any current year tax accruals and prior year tax accruals in the appropriate columns. Taxes collected in the current year will be automatically calculated based on data entry.

Revenue from State Sources – report the 7000 level revenue code amounts in the current year revenue column by individual account code. Revenue should be verified against the Payment Details available in FAI as well as any information included on accompanying Deduction Letters. Please note that the Audit Confirmation Report is a **cash basis** report and displays only cash amounts that were disbursed between July 1st and June 30th. The amounts reported on the Audit Confirmation may not be representative of revenues to be reported for that time period. Only amounts applicable to the fiscal year should be recorded, as cash disbursements made during the fiscal year may not all apply as revenue to that year. Revenues must be reported at gross amounts. Do not report these revenues net of any deductions made by the Commonwealth.

Revenue from Federal Sources – report the 8000 level revenue code amounts in the current year revenue column.

Other Financing Sources – report the 9000 level revenue code amounts in the current year revenue column. **Note:** Schools utilizing Funds 31 or 32 will not be able to manually enter incoming interfund transfer amounts in account 9310. This data will be automatically populated from the corresponding General Fund expenditure representing the outgoing interfund transfer in Function 5230.

■ Expenditures

The expenditure section of the AFR represents those costs reported by all Governmental Funds of your school. These expenditures are entered by accessing the Expenditures Section of CFRS. Expenditures must be reported by fund, function, and object code. Detailed explanations of these items are provided in the Chart of Accounts. Data may be entered manually or can be imported by accessing the Import/Delete Data Screen of CFRS. See additional information on Importing at the end of this Section.

A further breakdown between elementary, secondary, and federal expenditures is required for most of the functions listed.

- Elementary expenditures represent costs for grades kindergarten through sixth grade which are not federally funded.
- Secondary expenditures represent costs for grades seven through twelve which are not federally funded.
- Federal expenditures represent costs funded by federal revenues.

Note: The expenditures reported for buildings that include both elementary (K-6) and Secondary (7-12) students must be allocated and reported in the applicable categories. Example: A middle school which encompasses grades five through eight must report the grade five and six expenditures as elementary and the grade seven and eight expenditures as secondary.

Accurate break down of your expenditures is very important since tuition rates, actual instructional expense, indirect cost rates, and federal funding to Pennsylvania are based on the information entered in the AFR.

Some subfunctions do not require a breakdown of all components, elementary, secondary, federal, and total. For example, account code 2160 Social Work Services only requires the reporting of the total amount of expenditures for Social Work Services and the part of that total that was federally funded. There is no breakdown requested for the elementary or secondary expenditures. Be sure to include the federal amount within the total column, since the amount will not automatically be carried to the total. Functions which collect elementary, secondary, and federal amounts do not require entry of a total. CFRS will automatically calculate the total in these instances.

Common expenditure errors that have been found include:

- Entering all expenditures as federally funded or no expenditures as federally funded. LEAs may be required to return Federal revenues if they are accounted for incorrectly.
- Not reporting any expenditures for employee benefits when reporting salaries.
- Reporting all expenditures within a function to the 800-object code.
- Splitting expenditures equally between elementary and secondary.

■ Special Schedules

Special schedules provide data required for various reporting requirements. Not all schedules are applicable to all school types and are noted as such.

Indirect Cost Schedules (Applicable to all LEAs)

The AFR contains multiple schedules related to Indirect Costs within the AFR. From the left navigation menu, click the white arrow beside Indirect Costs to expand the menu and display all available indirect cost related schedules.

The PDE has posted all instructions and related documents for completion of the Indirect Cost schedules on the following ftp site:

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

Questions regarding the completion of the Indirect Cost schedules may be directed via e-mail to RA-EDPDEINDIRECTCOST@pa.gov

Additional Data Collection Schedule (ADCS) (Applicable to all LEAs)

The Additional Data Collection Schedule is used to report:

- **PSERS Salary Data** (School Districts only)
Enter the Total Salary Base for salaries subject to PSERS withholding and Total Federally Funded salaries subject to PSERS withholding. The salary data entered should relate to the General Fund only. Any questions regarding completion of the PSERS portion of the schedule may be directed to Benjamin Hanft in PDE's Division of Subsidy Data and Administration at either 717-787-5423 x5 or ra-CFRS@pa.gov
- **Title I Expenditure Data** (School Districts, IUs, and Charter Schools)
Complete this section of the schedule according to the individual line descriptions.
Amounts reported as carryover would include any funds utilized after the original 15-month grant period which would include:
 - 2020 award utilized from 7/1/21 – 9/30/21
 - 2021 award utilized from 10/1/21 – 6/30/22
- **Title IV Revenue Data** (All LEAs)
This section of the ADCS was added beginning with the 2020-21 fiscal year. Complete this section of the schedule according to the individual line descriptions.
- **Title V Revenue Data** (All LEAs)
This section of the ADCS was added beginning with the 2020-21 fiscal year. Complete this section of the schedule according to the individual line descriptions. Ensure that a four-digit revenue code is included on the last data entry line.

Current Expenditures for Special Education Schedule (CESE) (Applicable to all LEAs)

The Current Expenditures for Special Education Schedule (CESE) was added to the AFR beginning with the 2020-2021 fiscal year to collect select expenditures for special education. The data collection lines were reconfigured for 2021-2022 to clarify the data that is being requested.

The CESE now has seven data entry fields to collect select subsets of special education costs.

The Current Special Education Expenditure amounts for each line should be calculated as follows:

- Total special education expenditures from all funds for the functions requested
- Excluding sub-functions: 1243, 1450, 1500, 1600, 1807, 2280, 2450, 2750, 2990
- Excluding objects: 322, 511, 512, 516, 561, 562, 564, 566, 592, 593, 594, 595, 596, 597, 700, 830, 899
- Please note that the data requested on lines 2A, 2B, and 2C for select 2000 subfunctions should also be included in line 2 for function 2000.

Complete the lines with the most accurate data possible. Costs for which the special education component is not tracked separately should be allocated based on a methodology determined by the LEA.

ESSA Schedule (Applicable to all LEAs)

PDE has posted information regarding the completion of this schedule on the following web page:
www.education.pa.gov

Policy and Funding | School Finances | Reporting | Office of Comptroller Operations | Annual Financial Report.

IU Current Expenditure Allocation Schedule (IU CEAS) (Applicable to IUs)

The IU Current Expenditure Allocation Schedule for IU completion was added to the AFR beginning with the 2021-2022 fiscal year. The data being collected in this schedule is the same information that was previously submitted via an Excel spreadsheet. IUs will have the option to complete either the IU CEAS schedule within the AFR or may choose to submit an Excel spreadsheet as was done in prior years.

- IUs that prefer to complete this data submission utilizing the Excel spreadsheet should click the No Data to Report box at the top of the schedule. The IU CEAS in spreadsheet format will then be emailed in early 2023.
- AFR data from the REG and the REP will be automatically populated into the top sections of the schedule.
- All portions of the schedule regarding expenditure additions and subtractions are to be completed manually and CFRS will then calculate the Total K-12 Current Expenditures to be allocated.
- Click the Enter new LEA Allocation button in the bottom section of the schedule to enter each LEA and percentage of expenditures to be allocated. Repeat this step for each LEA. CFRS will automatically calculate the dollar amount of each allocation and will update the Total Percentage Allocated and the Total of Allocated Amounts.
- For all LEA with less than 1% of allocations, sum the total % for all these LEAs and report on the first data entry line titled Sum of LEAs less than 1% of Expenditures.
- The Total Percentage Allocated should equal 100% after all entries are complete.

Health Care Benefits Schedule (HCBS) (Applicable to SDs, CTCs, CSs)

The Health Care Benefits Schedule collects a more-detailed breakdown of the health care expenditures than is currently collected in the expenditure detail section of the AFR. The expenditures for each object listed should be reported in one of the two available columns: benefits for staff members covered by a collective bargaining unit or benefits for staff members not covered by a bargaining unit. If you report self-insurance expenditure amounts in Section 2, please verify that you have correctly used the self-insurance 270 object codes throughout your expenditures.

This information is to be completed for the general fund, enterprise fund, and internal service fund. Additional questions regarding the completion of this schedule may be directed to Benjamin Hanft in PDE's Division of Subsidy Data and Administration at either 717-787-5423 x5 or ra-CFRS@pa.gov

Special Education Services Schedule (SESS) (Applicable to SDs)

The Special Education Services Schedule collects the special education-related expenditures of select support service functions within the general fund. For school districts, this information is the

source of the data for the Special Education Expenditures referendum exception under Special Session Act 1 of 2006. Data in the Referendum Exception System (RES) will be automatically populated from this schedule.

In the Special Education column, report the special education portion of the expenditures for each account listed. The remaining expenditures for each account (i.e., the difference between the total and the special education portion) should be reported in the All Other Education column.

The amount in the Total column must match the amount reported in the expenditure detail section of the AFR.

The following functions are included in the AFR:

- 2120 Guidance Services
- 2140 Psychological Services
- 2150 Speech Pathology and Audiology Services
- 2160 Social Work Services
- 2260 Instruction and Curriculum Development Services
- 2350 Legal Services
- 2420 Medical Services
- 2440 Nursing Services
- 2700 Student Transportation Services

School districts should determine the most efficient and accurate method to calculate the special education portion of each of the above accounts. Do not allocate expenditures based on the percentage of special education students unless there is no feasible alternative available. The most accurate method for capturing the special education-related portion of each account is to actually track the expenditures during the school year using funding source 270.

Other acceptable methods include keeping track of employee time associated with special education (relevant for accounts 2120, 2140, 2150, 2160, 2420 and 2440). Account 2260 should only include costs associated with the Director of Special Education. Account 2350 should be tracked based on legal invoices, which should indicate the case or issue related to the billing. Finally, a hybrid methodology may be utilized for account 2700 depending on the type of transportation provided. For example, expenditures directly related to transporting special education students could be added to the prorated share of regular transportation based on the number of special education students in order to develop the special education portion of transportation expenditures.

No matter which methodology is used, consistency should be maintained between years. When changing methodologies, the prior year should also be revised (for example, if changes were made for 2021-22, the 2020-21 AFR should also be revised). This is to maintain a consistent basis for comparison when submitting referendum exceptions to PDE.

Additional questions regarding the completion of this schedule may be directed to Benjamin Hanft in PDE's Division of Subsidy Data and Administration at either 717-787-5423 x5 or ra-CFRS@pa.gov.

Act 89 Reconciliation Schedule (AC89) (Applicable to IU's only)

The ACT 89 Schedule is prepared as done in previous years.

Statement of Indebtedness (SOIN) (Applicable to SDs, CTCs, CSs)

IUs should refer to IU SOIN instructions found below

The SOIN collects detailed information regarding the liabilities of the school pursuant to Section 633 of the PA School Code. Included in the SOIN is the debt service information for all governmental and proprietary funds.

- a. Begin data entry for each debt instrument by selecting the Enter Debt Details Button. This will allow you to enter Debt Basics, Debt Details – Principal Only, Debt Details – Principal and Interest, and Accreted Interest Detail (for Capital Appreciation Bonds/Notes, CABs).
- b. Debt Basics allows you to choose: Governmental or Proprietary Fund Debt, Short-term or Long-term Debt, the Debt Category, Issue Date, and Description.
- c. Short Term Debt entry:
 1. Every Short-Term TAN/TRAN or BAN must be reported as a separate entry (begin a new debt detail screen for each).
 2. All remaining short-term borrowing should be aggregated and reported as Other Short-Term Debt. Issue date and Description are not required for Other Short-Term Debt.
 3. Complete all Debt Detail sections and Click Save Complete when done.
 4. Short-term borrowing should include any debt that was entered into for the fiscal year that had a maturity of less than 13 months. This area is not to be used to report the current portion of long-term debt.
- d. Long Term Debt entry:
 1. Every General Obligation Bond and Authority Building Obligation must be reported as a separate entry (begin a new debt detail screen for each).

Note: Ensure that the correct CIB (Current Interest Bond) or CAB (Capital Appreciation Bond) designation is selected in the Debt Category.
 2. A Debt Issuance Date and Description is required for General Obligation Bonds and Authority Building Obligations.
 3. For these two debt types, the Debt Details-Principal can include an entry for **either** “Amount at FY Start”, **or** “Additions During FY”. No debt issuance of this type would have an entry in both.
 4. All other long-term debt should be aggregated by type and reported as one debt entry for each of the following types: Other Long Term Debt/Liabilities, Extended Term Financing Agreements, OPEB, Compensated Absences, Net Pension Liability, and Leases. These Debt types do not require entry of an Issue Date or a Description.
 5. Complete both Debt Detail – Principal Only and Debt Detail- Principal & Interest sections for every debt entry.
 6. The Accreted Interest section will need to be completed for every CAB (Capital Appreciation Bond) as designated in the Debt Category.
 7. If debt was refinanced during the year, record the amount paid to retire the original debt in the “Reductions During FY” of the original issuance. Record the new amount borrowed as a new debt issuance with the issuance amount as “Additions During FY”.
- e. Proprietary Fund Debt Payment Summary
 1. Principal and interest payments made from Governmental Funds are already reported in the Expenditure detail section of the AFR, however this detailed data for Proprietary Fund debt payments is not entered elsewhere within the AFR.

2. Use the bottom section of the SOIN screen to report the details of any debt payments made from the proprietary funds of the LEA.

IU Statement of Indebtedness (SOIN) (Applicable to IUs)

Intermediate Units will complete the SOIN available to them in the CFRS application according to the line and column descriptions displayed. Debt is aggregated and reported into the five different debt types as indicated by the columns. Click Save Complete after entry of all debt data.

Transportation Schedule (TRAN) (Applicable to SDs)

The transportation schedule collects information needed to compute the pupil transportation subsidy. The Chart of Accounts states that transportation costs for educational field trips and student activities should be charged to the appropriate functional area. However, certain costs are recoverable when calculating the pupil transportation subsidy. This information is not available from the expenditure detail section of the AFR and requires the completion of this schedule to determine the allowable costs. This schedule should only include district-owned transportation expenditures made from state and local funds. Do not include federal expenditures, or payments to contracted service providers.

Line 1 – Record on this line the total cost (less federal) of operation of district-owned vehicles for educational field trips as reported in function 1000, all objects except 510.

Line 2 – Record to this line the total cost (less federal) of operation of district-owned vehicles for student activities as reported in subfunction 3200, all objects except 510.

Line 3 – Record to this line the total cost (less federal) for object 444 – rental of vehicles as reported in function 2700 object 400.

Line 4 – Record to this line the cost for purchases of school buses during the current fiscal year paid from a Section 1431 Capital Reserve fund (Fund 32).

Tuition Schedule (TUIT) (Applicable to SDs, CS, and CTCs)

- a. Section 1 of this schedule will be automatically populated with data entered throughout all the Governmental Fund expenditure detail sections of the AFR. Section 2 remains unchanged from prior years. Any questions related to the completion of Section 2 of the TUIT should be addressed to the PDE - Division of Subsidy Data and Administration either 717-787-5423 x5 or ra-CFRS@pa.gov
- b. The total of Section 1 must equal the total of Section 2. A validation is in place to verify that these totals are equal.

Juveniles Incarcerated Schedules

PDE will provide information on these schedules. Any questions regarding their completion may be directed to ra-CFRS@pa.gov

■ **Financial Statements**

Balance Sheet – Governmental Funds (NAG)

Presents the governmental funds of the school. This statement is completed using the modified accrual basis of accounting.

Statement of Revenues, Expenditures and Changes in Fund Balance – Govt. Funds (REG)

As with the Balance Sheet, this statement is presented using the modified accrual basis of accounting. Most of the data within this Statement will be populated from entries made in the Governmental Fund Expenditure and Governmental Fund Revenue detail sections of the AFR.

Statement of Net Position – Proprietary Funds (NAP)

Presents the funds of the entity classified as Proprietary in nature. Proprietary funds report data using the accrual basis of accounting. The Internal Service fund is presented separately from the Enterprise funds.

Statement of Revenues, Expenses and Changes in Net Position – Proprietary Funds (REP)

Revenues and Expenses of the Proprietary funds are presented on this Statement.

Statement of Cash Flows – Proprietary Funds (CFP)

Presented using the Direct Method of reporting Cash Flows.

Statement of Cash Flows Non-Cash Investing, Capital and Financing Activities (CFP cont.)

Areas are provided for text and dollar amounts.

Statement of Net Position – Fiduciary Funds (NAF)

The funds of the school which are Fiduciary in nature are presented using the accrual basis of accounting. This statement was updated in 2019-20 to be compliant with GASB Statement 84.

Statement of Changes in Net Position - Fiduciary Funds (CNAF)

Provides information on increases and decreases to the Fiduciary funds of the entity. This statement was updated in 2019-20 to be compliant with GASB Statement 84.

C. Import / Delete Data

The CFRS application provides the functionality for LEAs to import both revenue and expenditure data files into the AFR for all governmental funds, and to delete entire categories of previously entered data. Use of the import function is optional for the user. The import data function loads revenue and expenditure amounts utilizing data files generated by the school or the school's service provider. This function dramatically reduces manual data entry time for schools that can obtain or generate data files with the specified format and content.

■ Data File Specifications

1. LEAs will create one file each for governmental fund revenues, and governmental fund expenditures.
2. CFRS will accept upload of data files created as either .csv or .txt files
3. Both file types (csv or txt) must include the header line and all data fields exactly as listed in the Data File Templates.
4. Data File Templates are available on the PDE Website at: www.education.pa.gov
Policy and Funding | School Finances | Reporting | Office of Comptroller Operations | Annual Financial Report
5. Each record in a data file must contain **ALL** the following data fields accordingly:

- ***SD Expenditure Data fields:***
FundCode,FunctionCode,ObjectCode,ElementaryAmount,SecondaryAmount,FederalAmount>TotalAmount
 - ***SD Revenue Data fields:***
FundCode,RevenueCode,RevenueAmount,CurrentYearAccrualAmount,PriorYearAccrualAmount
 - ***IU Expenditure Data fields:***
FundCode,FunctionCode,ObjectCode,ProgramCode,Amount
 - ***IU Revenue Data fields:***
FundCode,RevenueCode,ProgramCode,RevenueAmount
6. The data files must contain data at the fund and account code level required by the AFR in order to load. Please refer to the lists of valid codes posted to the PDE website under:
Policy and Funding | School Finances | Reporting | Office of Comptroller Operations | Annual Financial Report
 7. Individual expenditure amounts will be dropped (not loaded) if they are in unallowable E/S/F/T columns. No error messages will be received for any such dropped amounts.
 8. Amounts should be reported in dollars and cents. **No more than two decimals may be reported.**
 9. All blank data fields within the file must be completed with zeros.
 10. Do not include commas within any Amount field in the data files.
 11. Negative numbers must have a minus sign preceding the number. Example: -210443

■ **Import or Delete Data**

Navigate to the Import / Delete Data screen

Section 1 – Take Action

1. Select either Import or Delete.
2. Selecting Delete will allow the LEA to delete ALL data from the category selected: All, Expenditures, Revenues, Schedules, or Statements.
3. Selecting Import will allow the LEA to import either an Expenditure file or a Revenue file.
4. Use the Browse button to locate and upload the applicable data file. **Note: All data previously uploaded or manually entered within the category selected (revenues or expenditures) will be deleted when a subsequent file is uploaded.**
5. Messages will display below the Browse box stating the success or failure of the file upload.
6. Files containing more than 50 invalid code combinations or formatting errors will not load.

Section 2 – View Import Results

1. This section of the page displays a list of all files loaded, a link to open each file, and the status of each.
2. Any file with a Partial Success import status will provide an Error Log listing any lines of the file that were not loaded and the reason why.

D. Validations

An important feature of the AFR is the inclusion of validations. The Validations perform several functions including checking the application for mathematical accuracy, consistency with all reporting guidelines, and for amounts entered that are outside of the standard or allowable ranges.

The initial visit to this screen will display two buttons: Run Validations, and Print Validation Errors. Users should click the Run Validations button to perform the validation check. After you run validations for the first time, two additional buttons will be displayed: Save Justifications and Save Complete. If there are any discrepancies in the AFR, the corresponding validation will be displayed along with the applicable section of the AFR in the validation reference area for use in review and correction, if necessary.

Some validation errors will allow the user to enter a justification rather than change the data. If the data entered is correct as reported, enter a justification explaining the reasoning for the amount reported. Justifications such as, *the amount is correct* do not provide an explanation that supports the reported data and will not be accepted. Entering a justification will not remove the validation. The justification becomes part of the official report and offers an explanation for the amount reported. School Finance will review all justifications to determine if the entries are valid based on the justification. **Note:** after entering justifications the SAVE JUSTIFICATION button must be clicked in order to save the justifications. Please select the save complete button to save any changes.

If the validation does not have a justification field, it cannot be justified and must be cleared by correcting data on the individual data-entry screen.

When all validations are cleared or justified, a green checkmark will be shown in the left navigation menu.

Note: Any time data is modified, user must click RUN VALIDATIONS in order to perform the validation check, and to obtain the green checkmark beside Validations in the left navigation menu.

SECTION 3 - REPORTS

This screen displays four sections which allow for PDF report or signature document template generation. Some reports due to size cannot be immediately generated.

1. Individual Report Print

2. Document Templates / Documents Uploaded

The Signature Document Templates required for submission can be downloaded from the links on the right-hand side of this section. These documents must be printed, signed, and scanned to pdf format in order to upload and complete the submission process. The left-hand side of this section displays the most recently uploaded document of each type.

3. Group Report Print

Group report prints generate a single PDF file containing multiple reports. For example, the Package report with all data will be a complete version of what was submitted in the AFR. Any individual or group reports that are not immediately generated will be available in this section when ready. The request status will show as waiting until the report is available. When the report is available, the request status will show as processed and you will receive a notification that the reports are ready. You must refresh the Reports page in order to see the updated report status. CFRS will not maintain these reports indefinitely. Please save copies of the generated pdf files to your personal computer if you wish to retain them.

4. Calculated Reports

The Calculated reports section contains calculations and reports that are based on AFR data such as the Tuition Rate and Actual Instructional Expense (AIE). OCO calculated reports are typically posted in April following the end of the fiscal year.

SECTION 4 - SUBMITTING THE AFR & REQUIRED DOCUMENTS

AFR Data and required documents will be submitted/uploaded using the Submit Data/Documents Screen.

A. Submit Data

When all data entry and validations are complete each left navigation link will have a green checkmark. On the Submit Screen, the completion status will change to “Pending Submission” with a “Submit AFR” button next to it. Users should click the Submit button to submit data online. This will lock all data-entry fields and move the submitted package into the OCO/IC review process. The due date for AFR Data Submission is 10/31/2022.

B. Submit Documents

The second step to the submission process is to upload both required signature documents which were previously printed and signed. Electronically signed documents may be submitted but some forms of these documents such as Docusign envelopes will prevent CFRS from creating group reports. The Accuracy Certification Statement (ACS) and the Audit Certification Statement templates are located in Section 2 of the Reports Menu. These signature pages must be uploaded **after** the AFR data has been submitted. Each must be uploaded as a separate document and you must choose the proper document type from the drop down. The OCO has the authority to reject documents for items such as: missing signatures, documents uploaded with an incorrect document type selected, or scanned copies that do not display the entire document. Any such rejected documents will be deleted from CFRS. Please ensure that you have uploaded complete and accurate documents before the due date to prevent PDE subsidy holds, or forfeitures as detailed and authorized by Section 2552.1 of the PA School Code.

Users are not required to mail any signature documents. Scanned PDFs must be uploaded into CFRS. Section 2 of the screen, Submit Signature Documents, provides the online mechanism for users to upload signature documents.

The required documents include:

- **Accuracy Certification Statement (ACS) – due date 10/31/2022**

Signed by the Chief School Administrator and Board Secretary, the ACS provides assurance that the electronic AFR data submitted, is a complete and accurate statement of the financial operations and status of the LEA and that it has been completed using GAAP and Commonwealth reporting guidelines.

A new ACS must be uploaded **AFTER** every submission of corrected OCO AFR data and **AFTER** submission of a Revised AFR package.

- **Audit Certification – due date 12/31/2022**

Signed by the Chief School Administrator and Board Secretary, the Audit Certification form submission is required (for all School Types except IUs) pursuant to Section 218 of School Code.

A new Audit Certification must be uploaded **AFTER** submission of a Revised AFR package regardless of the changes that were made.

SECTION 5 - REVIEW OF THE AFR

The AFR Review will be completed by Office of Comptroller Operations (OCO) and PDE Indirect Cost Staff (IC). Both OCO and IC data must be approved for the review process to be complete. IC data consists of only

the Indirect Cost sections under Schedules, and OCO data refers to all other sections of the AFR. LEAs will be contacted if any questionable entries are found or if validation justifications are unclear.

The following Review Statuses are displayed at the top and bottom of the Home Screen. Once submitted, you may see the following statuses:

OCO Review Status	Description	Package (Data) Status
OCO Review Not Started	Initial status after AFR is submitted.	Package is locked, data <u>cannot</u> be modified.
OCO Review Started	OCO has started their review of your AFR.	Package is locked, data <u>cannot</u> be modified.
OCO Pending Document Upload	OCO review of AFR is complete and ready for approval however the package cannot be approved until the required signature documents have been uploaded and verified by OCO.	Package is locked, data <u>cannot</u> be modified.
OCO Returned	Your AFR has been reviewed but needs corrected and/or items need clarified.	Package is open, only OCO data <u>can</u> be modified.
OCO Rejected	Your AFR has been reviewed but deemed unacceptable as submitted.	Package is open, only OCO data <u>can</u> be modified.
OCO Approved	OCO reviewed and approved your AFR.	AFR is locked, OCO data <u>cannot</u> be modified.

IC Review Status	Description	Package (Data) Status
IC Review Not Started	Initial status after AFR is submitted unless no rates are being requested.	Package is locked, data <u>cannot</u> be modified.
IC Review Started	IC has started their review of your AFR.	Package is locked, data <u>cannot</u> be modified.
IC Returned	Your AFR has been reviewed but needs corrected and/or items need clarified.	Package is open, only IC data <u>can</u> be modified.
IC Approved	IC reviewed and approved your AFR, or the LEA requested no rates.	AFR is locked, IC data <u>cannot</u> be modified.

SECTION 6 - AFR CORRECTIONS vs. REVISIONS

- An AFR can be returned for corrections at any time by either OCO or PDE (IC).
- After an AFR has been fully approved by both OCO and PDE an LEA may initiate a revision by clicking the “Start New Revision” button from the AFR Home Screen. When a revision is initiated by the LEA, CFRS creates a separate copy of the original report which is available for LEA changes and submission

- What signature documents are required:
 - When resubmitting an OCO Returned AFR, only a new Accuracy Certification Statement is required to be signed and uploaded
 - When resubmitting an Indirect Cost (IC) only Returned AFR, no additional signature documents are required
 - When a new Revision is initiated by the LEA and submitted, a new Accuracy Certification Statement and a new Audit Certification must be signed and uploaded
- What agency can return what section of the AFR
 - PDE (IC) can return only the Indirect Cost section of the AFR for corrections
 - OCO can return all the remaining sections of the AFR for corrections
 - If changes are needed to both Indirect Cost Schedules and other areas of the AFR, both agencies must return their respective sections

SECTION 7 - MESSAGING

This screen will provide the functionality for users and OCO/PDE staff to communicate back-and-forth within the application. All AFR related correspondence should be sent through this screen.

When either OCO or PDE staff enters a message on this screen, an e-mail notification is automatically generated and sent to both the primary and secondary AFR contacts contained in the LEA Contact Information screen.