



# AFR Reporting Instructions and FAQs: School-Level Expenditure Data Collection for the School-Level Finance Survey (SLFS)

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The School-Level Finance Survey (SLFS) is an annual federal collection of school-level current expenditure data. This survey is mandated by the National Center of Educational Statistics (NCES), the primary statistical agency of the U.S. Department of Education. The SLFS is a financial component of the Common Core of Data (CCD), the U.S. Department of Education's primary database on public elementary and secondary education in the United States.

The Pennsylvania Department of Education (PDE), in collaboration with the Office of Comptroller Operations (OCO), is responsible for submitting SLFS data to NCES each year. Beginning with fiscal year 2024-25, the Annual Financial Report (AFR) has been expanded to collect governmental expenditure data at the school building level rather than at the LEA level to meet the reporting requirements of the SLFS. LEAs are now required to submit school-level expenditures within the AFR, which is a mandatory submission to PDE pursuant to Section 218 of Pennsylvania Public School Code.

Answers to commonly asked questions relating to this AFR reporting change are provided below.

## I. General Questions

### **Who must report school-level expenditures on the AFR?**

School districts, charter schools, and career and technical centers (CTCs) must report school-level expenditures on the AFR. This collection is mandatory for these LEA types; no exceptions will be permitted.

Intermediate Units (IUs) are excluded from school-level expenditure reporting and will continue to report expenditures at the LEA level on the AFR.

### **What data must be reported on the AFR?**

LEAs will continue to submit Annual Financial Reports (AFR) using the modified accrual basis of accounting. The expansion of school-level AFR data only applies to governmental expenditures, which must now be reported at the school-level using each year's 4-digit school number found in PDE's [EdNA database](#).

### **When will PDE begin collecting school-level expenditures?**

School-level expenditure data will be collected beginning with the **2024-25 AFR**, and on all AFRs thereafter, submitted within the Consolidated Financial Reporting System (CFRS). The statutory deadline for LEAs to submit the 2024-25 AFR is October 31, 2025.

### **Why is the Pennsylvania Department of Education collecting this data?**

In November 2018, the Office of Management and Budget (OMB) approved changes to the SLFS wherein variables were added to make the SLFS directly analogous to another NCES Federal Survey (F-33 Survey) and to the Every Student Succeeds Act (ESSA) provisions on reporting expenditures per pupil at the local education agency (LEA) and school-level.

NCES is in collaboration with the U.S. Department of Education Office of Civil Rights (OCR) to collect school-level finance data as part of the Civil Rights Data Collection (CRDC) from all State Educational Agencies (including Pennsylvania).

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 for all states 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.

### **Which expenditures must be reported at the school-level on the AFR?**

All governmental expenditures within accounts 1000 through 5000 must be reported at the school level.

### **How will school-level expenditure data be reported on the AFR?**

CFRS will continue to allow LEAs to either (1) import expenditures via the AFR Import/Delete Data screen or (2) manually input expenditures within the AFR Expenditures screen.

When importing expenditure details, a new Column D in the expenditure data import file is now included to designate the specific four-digit school number associated with each expenditure. For example:

A	B	C	D	E	F	G	H
FundCode	FunctionCode	ObjectCode	SchoolNumber	ElementaryAmount	SecondaryAmount	FederalAmount	TotalAmount
10	1110	100	1234	1.11	2.22	3.33	4.44

Updated AFR data file templates will become available on PDE's [website](#) in the summer of 2025.

When manually adding or editing expenditure data within the expenditures screen, LEA four-digit building numbers will now automatically populate a new drop-down menu titled "school number." A school number must be selected to enter any expenditure details on the expenditures screen on the AFR.

## **How can school-level expenditure data be viewed in the AFR after it has been entered?**

Note: These reports may be subject to change as they have not been finalized.

The Reports screen will have new reports available to download:

- 1) Individual Report Option
  - a. School Number Detail of Governmental Fund Expenditures and Other Financing Uses
- 2) Group Report Print
  - a. Print Package – All Data – School Number Detail
  - b. All Expenditures – School Number Detail

## **II. Allocation Methodology**

### **What allocation methods can be used if expenditures are not tracked at the school level?**

Expenditures for each school building should be reported with the most accurate data possible. When possible, costs should be prorated to students' home school(s). A student's home school is the school responsible for a student's education based on his/her parental residence.

Specific and allowable reporting options are detailed below.

Option 1 – Actual expenditures: All costs are tracked for each school number

Option 2 – ADM: All costs are allocated to each school based on ADM

Option 3 – Hybrid: Some school costs are tracked; remaining costs are allocated based on ADM

Option 4 – Other: Other methodology used; explanation required

## **III. Other Frequently Asked Questions by LEAs**

### **1. Will LEAs continue to complete the ESSA schedule on the AFR?**

Yes, ESSA schedule expenditure details will continue to be collected on the AFR. This schedule will continue to be required on the AFR.

### **2. Will school-level expenditure details now automatically populate the data fields on the ESSA schedule?**

No. Because the data required on the ESSA Schedule is the result of manual calculations, LEAs must continue to manually enter the required expenditure data on the ESSA Schedule.

### **3. How should expenditures be reported for a school building with multiple grade levels?**

\*AFR Reminder: elementary = kindergarten through grade 6  
secondary = grades 7 through 12

When allocating expenditures for a school building with multiple grade levels (such as elementary/middle or middle/high), PDE recommends that expenditures be allocated by ADM, not by student grade level. Elementary costs should include grades K-6 and secondary costs should include grades 7-12.

From the expenditures screen in CFRS, data entry will be available for all school buildings at both the elementary and secondary grade levels for those expenditure accounts in which the segregation of expenditures at the elementary and secondary grade level is required (please refer to the [Valid Codes](#) list on PDE's website for specific data reporting requirements for each expenditure account).

*Example #1:* LEA has one elementary building (school number #9876) containing grades 1-5 with \$500 of expenditures in Fund 10, Expenditure 1110, Object 210.

Grade 1: \$100  
Grade 2: \$100  
Grade 3: \$100  
Grade 4: \$100  
Grade 5: \$100  
Total: \$500

In this scenario, all 10-1110-210 costs are considered elementary costs for AFR reporting purposes and should be included in the **elementary** column as well as the **total** column on the AFR.

AFR data import file string: 10,1110,210,9876,500,0,0,500

*(FundCode,FunctionCode,ObjectCode,SchoolNumber,ElementaryAmount,SecondaryAmount,FederalAmount,TotalAmount)*

*Example #2:* LEA has 1 middle school building (school number #5432) with Grades 6-8 with \$300 of expenditures in Fund 10, Expenditure 1110, Object 210.

Grade 6: \$100  
Grade 7: \$100  
Grade 8: \$100  
Total: \$300

In this scenario, grade 6 costs are considered elementary costs for AFR reporting purposes and should be included in the **elementary** column as well as the **total** column on the AFR. Grades 7 and 8 costs are considered secondary costs for AFR reporting purposes and should be included in the **secondary** column as well as the **total** column on the AFR.

AFR data import file string: 10,1110,210,5432,100,200,0,300

*(FundCode,FunctionCode,ObjectCode,SchoolNumber,ElementaryAmount,SecondaryAmount,FederalAmount,TotalAmount)*

*Example #3:* LEA has costs totaling \$400 for an adult education program hosted in a school building (school number #1987) in Fund 10, Expenditure 1600, Object 140. The entire \$400 is federally funded.

Federal: \$400  
Total: \$400

In this scenario, the cost must be reported in both the **federal** column and the **total** column on the AFR. Account 1600 does not require an elementary/secondary split of costs, so the elementary and secondary fields must be reported as zero within the AFR data upload file.

AFR data import file string: 10,1600,140,1987,0,0,400,400

*(FundCode,FunctionCode,ObjectCode,SchoolNumber,ElementaryAmount,SecondaryAmount,FederalAmount,TotalAmount)*

#### **4. The school building numbers used in my LEA’s accounting system do not match PDE’s school numbers listed in EdNA. How will this be crosswalked?**

CFRS will only allow the import of expenditure data using the “open” four-digit school building numbers listed for each LEA in EdNA (and automatically populated into CFRS). If an LEA cannot edit the existing school building numbers within its accounting software to align with EdNA’s school numbers, then manual edits like “find” and “replace” will have to be performed within the AFR expenditure data file template prior to importing the file into CFRS.

*Example:* An LEA’s four-digit high school building number in EdNA is “1234,” but the LEA’s reporting software accounts for the high school building as a two-digit number “12” only. The LEA must use 1234 to report all high school building costs on the AFR. If using an expenditure upload file to import AFR data, the LEA must replace all “12” numbers with “1234” in column D prior to uploading the file to CFRS.

Please refer to the [2024-25 Chart of Accounts](#) posted on PDE’s website for updated guidance on the Operational Unit / School-Level dimension now required for reporting expenditure details on the AFR.

#### **5. How should expenditures be allocated for an administration building that will not have a designated school building number listed on the AFR?**

Administration buildings do not have assigned 4-digit school numbers in EdNA, as there are no students being educated within these buildings. Expenditures for administration buildings without assigned 4-digit school numbers will need to be allocated across instructional buildings. Please refer to the allocation methodology options 1-4 in Section II above.

#### **6. What is an appropriate method of allocating costs related to a separate school with no associated enrollment that provides services to the entire school district (e.g., a school that houses a gym and weight room)?**

Please refer to the allocation methodology options 1-4 in Section II above.

#### **7. How should I allocate my grounds maintenance?**

Please refer to the allocation methodology options 1-4 in Section II above.

#### **8. How should transportation costs be allocated at the school level?**

For LEAs that provide transportation services to only certain students (e.g., students attending certain schools, students receiving Special Education services), reporting may be tied to that subset of the ADM. For all others, please refer to allocation methodology options 1-4 in Section II above.

**9. How should special education costs be allocated at the school level?**

Please refer to the allocation methodology option 2 or consider options 1-4 in Section II above.

**10. How should charter school tuition payments be allocated at the school level?**

At the LEA's discretion, charter school tuition payments can be spread either across all buildings or applied to the building(s) where the student would normally attend.

**11. Our school district contracts with an intermediate unit to provide services for certain students with special needs. How should these costs be allocated for reporting school building expenditures?**

Costs may be allocated to the special needs students' home (attendance area) building.

**12. How should technology costs be treated for purpose of reporting school-level expenditures?**

Technology costs could be allocated at the school building- level based on ADM. Technology costs related to a specific initiative impacting specific schools or a specific subset of students (e.g., an initiative focused on 7th grade students) could be tied to that subset of the ADM.

**13. How will I report school building expenditures related to debt service transfers/payments?**

Debt payments may be tied to the applicable school building number for which the debt was incurred (e.g., a bond used to renovate a specific building). Otherwise, please refer to the allocation methodology Options 1-4 in Section II above if the debt is not attributable to any specific school number(s).

**14. How should we report nonpublic costs?**

Please refer to allocation methodology options 1-4 in Section II above.

**15. How should we report juvenile detention center costs?**

Please refer to allocation methodology options 1-4 in Section II above.

**16. Will PDE institute validation procedures when reporting school-level expenditures?**

Yes, new validations will be added to CFRS to address questionable variances within school-level expenditure details reported on the AFR. For example, a new validation will determine when no expenditures have been reported for a school building that is listed as "open" in EdNA. More validations are expected to be added over time as PDE and OCO continue to evaluate school-level AFR reporting trends.

**17. How should expenditures be allocated from July 1 to when the preliminary ADM is available? When allocating by ADM, what effective date of the ADMs should be used? If preliminary ADMs are used, should an adjustment be made when final ADMs become available?**

Final ADM is not calculated by PDE until the spring (long after the AFR deadline). However, PDE does release preliminary ADM data, via the *Preliminary Summary of Child Accounting Membership* in the online CAD application, beginning in mid-September and each month afterward until data are finalized. This report will show PDE's preliminary calculation of "District Total ADM" for each school district. Please note that PDE's calculation is reliant on the proper reporting of all membership data. The *Preliminary Summary* should be carefully reviewed to make sure that all membership is accounted for. For example, if the school district paid tuition to a charter school, that membership should appear in section G. If it does not, the charter school may not have yet reported data.

#### **IV. More Information**

Additional questions related to the AFR and SLFS reporting should be directed as follows:

Pennsylvania Department of Education (PDE) at [ra-CFRS@pa.gov](mailto:ra-CFRS@pa.gov)

Office of Comptroller Operations (OCO) at [ra-SchlFin@pa.gov](mailto:ra-SchlFin@pa.gov)