

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).

– School-level expenditures can still be manually entered or uploaded via a data import file.

UPDATE: An authorized “LEA-wide” School level (LEAW) code will also be added to the AFR expenditures screen. This LEAW code will enable LEAs to continue reporting certain expenditure account and object combinations at the LEA level rather than assigning these costs to a specific instructional building.

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

Changes to FY 2024-25 AFR...cont.

UPDATE: The following accounts and objects will be the only codes available for data entry at the LEA-wide (LEAW) level on the AFR beginning with 2024-25:

A) Functions (includes all objects)

1450	4200	5230
1500	4300	5240
1600	4400	5250
1807	4500	5260
2280	4600	5270
2450	5110	5280
2750	5120	5290
2990	5130	5310
3300	5140	5320
3400	5150	5520
4100	5220	5530

B) Objects (available within all functions)

322	592	739
511	593	752
512	594	756
516	595	758
561	596	762
562	597	766
563	710	768
564	720	780
566	731	790
567	732	830
568	736	899
569	738	

Changes to FY 2024-25 AFR...cont.

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 functions 1000 and 3200.
 - All other functions on the AFR will continue to have roll-up object code 100 available for salary data entry; for these functions, LEAs will not be required to report salaries by personnel type.

#2 applies to all LEA types, including IUs

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 functions** only; all other functions on the AFR will still have roll-up object 100 listed.

* See Chart of Accounts for object code definitions.

- Only **governmental** expenditure data is required to be reported at the school building level in FY24-25.
 - 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


FY24-25 AFR Sample Screens



CFRS School Level Expenditure Expansion



CFRS: Import / Delete Data Menu

 **pennsylvania**
DEPARTMENT OF EDUCATION

Good afternoon!
LEADDataEntryAnd

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

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

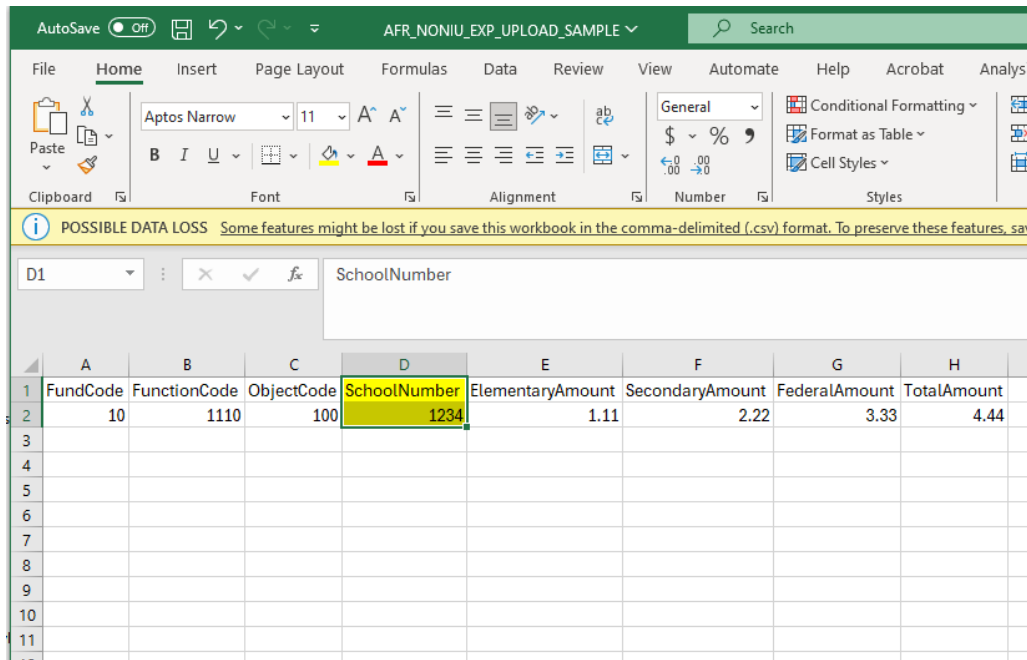
Select Action:

Select Data Category:

2. View Import Results

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

Data Import File Changes



AutoSave Off AFR_NONIU_EXP_UPLOAD_SAMPLE Search

File Home Insert Page Layout Formulas Data Review View Automate Help Acrobat Analysis

Paste Aptos Narrow 11 Conditional Formatting

Clipboard Font Alignment Number Styles

POSSIBLE DATA LOSS Some features might be lost if you save this workbook in the comma-delimited (.csv) format. To preserve these features, save as a different format.

D1 SchoolNumber

	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 which School Number the expenditures belong to.

Expenditure Menu Screen Changes

CFRS Consolidated Financial Reporting System
[CFRS Home](#) | [Search](#) | [Maintenance](#) | [Reports](#) | [Help & Support](#) | [Logout](#)

Fiscal Year: 2024-2025
LEA Name: Pennsylvania School District
Version: Original
LEA Completion Status: Data Submitted
Review Status: OCO Approved / IC Approved
AUN: 123456789

School Number: ALL Pennsylvania School District

Fund: 10 - Gener

1000 2000

Function: 1110

Object Code and Desc

LEAW LEA - Wide

Expenditures (Expenditure Detail)

Expenditure screen will have a School Number drop down. LEAs can choose individual buildings to review/ edit data for each.

LEA-Wide building code (LEAW) will be used to enter expenditure detail for any cost that cannot be attributed to a specific school building. Only certain fund function object codes will be allowed for data entry within the LAW code. Please review the specific list of LEA wide codes available on PDE's website under AFR2023-24 Summary of Changes.

		Elementary	Secondary	Federal	Total
110	Official / Administrative	\$ 4,649,102.78	\$ 5,890,460.14	\$ 765,416.00	\$ 11,304,978.92
120	Professional – Teachers	\$ 1,175,610.98	\$ 1,566,582.21	\$ 267,740.72	\$ 3,009,933.91
130	Professional – Other	\$ 353,013.79	\$ 446,120.22	\$ 57,387.36	\$ 856,521.37
140	Technical	\$ 1,791,792.93	\$ 2,151,822.97	\$ 134,942.37	\$ 4,078,558.27
150	Office / Clerical	\$ 4,768.81	\$	\$	\$ 4,768.81
160	Crafts and Trades	\$ 27,105.17	\$ 31,359.27	\$ 6,889.13	\$ 65,353.57
170	Operative and Laborer	\$	\$	\$	\$
180	Service Work	\$ 62,960.24	\$ 77,175.50	\$	\$ 140,135.74
190	Instructional Aides or Assistants	\$	\$	\$	\$
210	Group Insurance – Contracted Provider	\$	\$	\$	\$
220	Social Security Contributions	\$ 42,937.05	\$ 35,959.25	\$	\$ 78,896.30
230	PSERS Retirement Contributions	\$	\$	\$	\$

Expenditure Menu Screen Changes...continued

CFRS Consolidated Financial Reporting System

[CFRS Home](#) | [Search](#) | [Maintenance](#) | [Reports](#) | [Help & Support](#) | [Logout](#)

Fiscal Year: 2024-2025	LEA Completion Status: Data Submitted	LEA Name: Pennsylvania School District
Version: Original	Review Status: OCO Approved / IC Approved	AUN: 123456789

School Number: ALL Pennsylvania School District

Fund: 10 - General Fund

1000 2000 3000 4000 5000

Function: 1110 Regular Programs

Expenditures (Expenditure Detail)

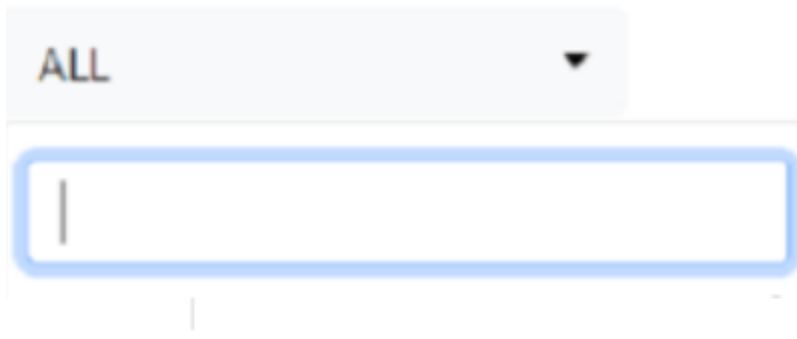
Sample: School Number = ALL

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
110 Official / Administrative	\$ 4,649,102.78	\$ 5,890,460.14	\$ 765,416.00	\$ 11,304,978.92
120 Professional – Teachers	\$ 1,175,610.98	\$ 1,566,582.21	\$ 267,740.72	\$ 3,009,933.91
130 Professional – Other	\$ 353,013.79	\$ 446,120.22	\$ 57,387.36	\$ 856,521.37
140 Technical	\$ 1,791,792.93	\$ 2,151,822.97	\$ 134,942.37	\$ 4,078,558.27
150 Office / Clerical	\$ 4,768.81	\$	\$	\$ 4,768.81
160 Crafts and Trades	\$ 27,105.17	\$ 31,359.27	\$ 6,889.13	\$ 65,353.57
170 Operative and Laborer	\$	\$	\$	\$
180 Service Work	\$ 62,960.24	\$ 77,175.50	\$	\$ 140,135.74
190 Instructional Aides or Assistants	\$	\$	\$	\$
210 Group Insurance – Contracted Provider	\$	\$	\$	\$
220 Social Security Contributions	\$ 42,937.05	\$ 35,959.25	\$	\$ 78,896.30
230 PSERS Retirement Contributions	\$	\$	\$	\$



Expenditure Menu Screen Changes...continued



A screenshot of a web interface showing a dropdown menu with 'ALL' selected. Below the dropdown is a search input field with a blue border and a vertical cursor on the left side.

- ALL Pennsylvania School District
- 1234 Building 1
- 5678 Building 2
- 9012 Building 3
- 3456 Building 4
- 7890 Building 5
- LEAW LEA - Wide

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

CFRS School Level Expenditure Expansion



Reports Menu Screen Changes

The screenshot displays the CFRS (Consolidated Financial Reporting System) interface. The top navigation bar includes the Pennsylvania Department of Education logo, the user name 'Good afternoon! Ekorika', and the role 'LEADataEntryAndSubmission'. The main header shows 'CFRS Consolidated Financial Reporting System' with links for 'CFRS Home | Help & Support | Logout'. The user's fiscal year is 2024-2025, and the LEA completion status is 'Started'. The LEA name is 'Pennsylvania School District' with AUN: 123456789.

The 'AFR - Reports (View Reports and Documents)' section is divided into four main areas:

- 1. Individual Report Print**: Includes dropdowns for 'Select Data Category' (Expenditures), 'Select Data Subcategory' (Expenditure), 'Select Report' (--Select--), and 'School Number' (--Select--). A 'View/Print PDF' button is present.
- 2. Document Templates / Documents Uploaded**: A table with columns 'File Name', 'Document Type', 'Upload Date', and 'Document Template'. The table is currently empty.
- 3. Group Report Print**: Includes a 'View Package' dropdown (set to 'View'), a 'Group Report Description' (Print Package with All Data - School Number Detail), a 'Report Description' (Printed), and a 'Request Status' (Processed). A 'Select Group Print' dropdown (set to --Select--) is highlighted with a red arrow. Below it is a 'View/Print PDF' button. To the right of the dropdown, red text lists new reports: 'New Reports available in Group Reports Section: New* Print Package - All Data - School Number Detail Report', 'New* All Expenditures- All School Number Detail Report', and 'New* All Expenditures- Select School Number Detail Report'.
- 4. Calculated Reports**: A table with columns 'View Calculated Reports' and 'Publish Date'. The table lists 'Actual Instruction Expense', 'Tuition Rate', 'Indirect Cost Rate Certification', and 'ESSA Calculation'.



CFRS School Level Expenditure Expansion



Reports Menu

Print Package - 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			Total
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

School 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)

(ESEA) as amended by the ESSA.

Department of Education Organization Act (DEOA)