

**From:** [ED, CFRS](#)  
**Subject:** UPDATE: Upcoming changes to AFR data collection  
**Date:** Monday, December 9, 2024 4:09:50 PM  
**Attachments:** [image001.png](#)

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## Attention Chief School Administrators and Chief Business Officials

This e-mail is an update to the initial e-mail sent in February 2024 regarding upcoming financial reporting changes that will affect the Annual Financial Report (AFR) beginning with fiscal year 2024-25 (deadline October 31, 2025).

### Update to Building-Level AFR Reporting

In response to concerns raised by LEAs regarding the complexities of school-level AFR expenditure reporting, PDE has authorized, in partnership with the Office of Comptroller Operations (OCO), an “LEA-wide” building level (LEAW) that will be allowable for the reporting of specific expenditures in addition to the four-digit instructional buildings unique to each LEA. The following accounts and objects will be available to report at the LEA-wide level beginning in 2024-25:

Accounts (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

Objects (for all allowable accounts):

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	

The documentation available on the [PDE website](#) (bottom of web page) has now been updated to include the above information: [Updated FAQ](#) and [Available LEAW Codes](#). Please review as soon as possible.

### Reminder of What Your LEA Should Be Doing Now

As your LEA prepares for the 2024-25 fiscal year’s reporting, please remember that:

1. Updates to your accounting software should be ongoing to report all appropriate expenditures by 4-digit school building as well as instructional salaries at the 110-190 object level.
2. An appropriate allocation method should be devised for those expenditures that must be reported at the school building-level.

PDE and OCO highly recommend preparing for these new reporting requirements now, especially if

your LEA does not currently track/allocate *any* expenditures by school building.

Please contact PDE and OCO with any questions at [ra-CFRS@pa.gov](mailto:ra-CFRS@pa.gov) and [ra-SchlFin@pa.gov](mailto:ra-SchlFin@pa.gov).

Thank you,

PDE, Bureau of Financial Operations  
OB, OCO, Bureau of Commonwealth Accounting & Financial Management

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**From:** ED, CFRS

**Sent:** Thursday, February 22, 2024 9:22 AM

**Subject:** Upcoming changes to AFR data collection

**Attention Chief School Administrators and Chief Business Officials**

This e-mail is a joint communication being sent by the Pennsylvania Department of Education (PDE) and Office of Comptroller Operations (OCO) to notify LEAs of upcoming financial reporting changes that will affect the Annual Financial Report (AFR) beginning with fiscal year 2024-25 (submission deadline October 31, 2025).

**Important Changes to AFR Reporting**

The National Center for Data Statistics (NCES), the primary statistical agency of the U.S. Department of Education, has mandated all State Education Agencies (SEAs), including the Pennsylvania Department of Education, to participate in a new School Level Finance Survey (SLFS) Data Collection. The report focuses on (1) the completeness and comparability of SLFS data and (2) how the SLFS can be utilized to evaluate differences in resource allocation (as measured by school-level expenditures) across schools, school districts, and states. More information related to the Common Core of Data (CCD) - School Level Finance Survey (SLFS) Data Collection can be found here:

[https://nces.ed.gov/ccd/data\\_slfs.asp](https://nces.ed.gov/ccd/data_slfs.asp)

Beginning with the 2024-25 AFR, the new mandated data collection will require LEAs to provide the following financial information:

1. LEAs must report all Governmental expenditure details at the school building level rather than at the LEA level. The same 4-digit school building numbers used on the AFR's ESSA Schedule will be used for data entry on the expenditure detail screen.
2. LEAs will continue to have a choice for the provision of detailed expenditure data: either manual entry or via uploaded data file. An additional column required in the expenditure upload file will be used to provide the school building number associated with each expenditure.
3. 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 accounts 1000 and 3200. Note: All other accounts on the AFR will continue to have roll-up object code 100 available for salary data entry; for these accounts, LEAs will not be required to report salaries by personnel type.

## **What Your LEA Can Do Now**

Validation justifications will not be permitted for the omission of the school building-level expenditures on the AFR. As your LEA prepares for the 2024-25 fiscal year, please ensure that:

1. Updates to your accounting software are made to report all expenditures by 4-digit school building as well as instructional salaries at the 110-190 object level.
2. An appropriate allocation method is devised if your LEA determines it is unable to track and report actual school building-level expenditures for some accounts.

Note that the above AFR changes will not be in effect for the 2023-24 AFR (submission deadline October 31, 2024). However, we highly recommend preparing for these new reporting requirements now, especially if your LEA does not currently track or allocate expenditures by school building.

More and detailed information on these AFR changes will be provided in the coming weeks. Until then, please contact PDE and OCO with any questions at [ra-CFRS@pa.gov](mailto:ra-CFRS@pa.gov) and [ra-SchlFin@pa.gov](mailto:ra-SchlFin@pa.gov).

Thank you for your prompt attention.

Pennsylvania Department of Education (PDE), Bureau of Budget and Fiscal Management  
Pennsylvania Office of the Budget (OB), Office of Comptroller Operations