Annual Financial Report
(PDE-2057)

School District, Charter School, CTC/AVTS, and Special Program Jointure (PDE-2057)

2011-12
Access Database User Manual

Part 3
Section Specific Descriptions and Instructions

System Documentation and User Manual
Release 1 – July 2012

School Finance section of PDE Website:

www.education.state.pa.us (under Policies and Procedures)
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General Information

Local Education Agencies (LEAs) in the Commonwealth of PA are required to complete and submit a reporting of their fiscal year financial activities to the Pennsylvania Department of Education (PDE) on a yearly basis. School Finance within Comptroller Operations is the entity that designs and collects the AFR for the PDE. This report must be prepared according to generally accepted accounting standards.

The AFR data is collected using an Access database. The database is provided to all schools via the Internet as a downloadable executable file.

The AFR is comprised of three sections: the financial statements, the detailed reporting of revenues and expenditures for the General Fund and other selected schedules that provide data required by the PA School Code of 1949.

The financial statements must be prepared in accordance with GASB Statement #34. Information on this statement is available from the GASB website: www.gasb.org. All required financial statements must be completed in compliance with governmental accounting procedures.

The revenues, expenditures and schedules sections present detailed information for use in calculating subsidy payments, tuition rate, actual instructional expense and restricted 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.

The AFR is an official document that requires an electronic file submission and a cover sheet signed by the Chief School Administrator and the Board Secretary. The signatures on the cover page must be original, signature stamps or photocopies will not be accepted.

A signed Audit Certification Form is also required with a due date of 12/31/2012.

Instructions on installing the AFR database, navigating through the AFR, summary of changes and submitting the AFR to Comptroller Operations are available in parts 1 and 2 of the AFR User Manual located on the PDE website: www.education.state.pa.us

Refer to the Chart of Accounts (COA) on the PDE website for a detailed description of the account codes reported in the AFR.

Preparing the AFR

Complete the AFR package in the following order since many of the entries roll to other areas of the report:

- School Information
- Revenues
- Expenditures
- Schedules
- Financial Statements
- Audit Certification

An Audit Certification form submission is required pursuant to Act 104 (HB101). The certification is due no later than 12/31/2012. This form requires original signatures of the Chief School Administrator and the Board Secretary to certify that the LEA’s audit has been completed and the in the auditor’s opinion, the financial information reported within the AFR is materially consistent with the LEA’s audited financial statements. The auditors contact information is required on the form. A standard printable Audit Certification Form is provided as part of the AFR. All AFR revisions also require submission of a revised audit certification.
Completing The School Information Entry Screen (Cover Page)

The first step in starting the AFR is to complete the School Information Entry screen. This entry screen populates the information to the AFR cover page. The School Information entry screen will open automatically the first time the AFR is opened. All fields on this screen must be completed before the program will allow access to any other data entry areas.

When completing the contact person, phone number and e-mail address, please ensure that the appropriate person is listed. This should be the person knowledgeable about the information contained in the report as they will be the one contacted with any questions or concerns regarding your AFR. The e-mail address listed will also be the one that receives a notification when the AFR has been approved by the Comptroller’s office.

a. Enter the AUN number of the school without using hyphens. The school’s name will be automatically displayed based on the AUN number entered. If the school name displayed is incorrect or displays an error, re-enter the number. The AFR program will internally access the appropriate account codes for the specific school type based on the AUN number provided.

b. Move the cursor down one line at a time by using the enter button and continue entering the requested information. All fields must be completed before the remainder of the package can be accessed.

c. Please be sure to complete the contact person and corresponding e-mail with the individual to be contacted with any questions or concerns regarding the report.

d. Charter Schools and AVTS/CTC’s will also have a line at the bottom of this screen regarding operation of a library. The applicable option should be highlighted in box referring to the library operations.

e. Click the Main Menu button to access additional areas of the report.

Revenues

This section of the AFR reports the revenue received by the General Fund. The revenue section is accessed from the Account Information Entry Screen. Please refer to the COA to determine the correct coding and description for the entries.

Revenue Detail Screen

This is the initial screen of entry for the revenue detail. For Charter Schools, Vo-Techs and Special Program Jointures, this will be the only section to complete for revenue information. School districts have additional revenue information to provide that is collected on the following entry screens:

a. Revenue from Local Sources – report the data that has been recorded to the 6000 level revenue code by individual account code. The accounts that should be used by each school classification will appear on this screen. For example, charter schools will not see any accounts related to taxes on this screen. Charter schools must report revenue received for tuition either directly from their school districts or by transfer to account code 6944. **Note:** Taxes reported should be listed net discounts and penalties.

b. Revenue from State Sources – report the data that has been recorded to the 7000 level by individual account code. Revenue should be verified against the PDE–2548 (Basic Instructional Subsidy payments and deductions), the Audit Confirmation Report which is a cash basis report available through FAI, and Payment Details listed under FAI. Revenue code 7110, Basic Instructional Subsidy, must be recorded as a gross amount. Do not report this net of any deductions.

c. Revenue from Federal Sources – report the data that has been recorded to the 8000 level. This information must be reported by individual account code.

d. Other Financing Sources – report the data that has been recorded to the 9000 level. This information must be reported by individual account code.

This completes the revenue reporting requirements for all school entities except for school districts. School districts have additional revenue information to provide that is collected on the following entry screens:
**Tax Levy Screen**
Applicable only to school districts except for class size 1.

- a. Taxable Assessed Value – Report the total taxable assessed value of all properties for the current year.

- b. Tax Levy – Report the tax levy for the current year. This number is the taxable assessed value multiplied by the millage rate. **Do not enter Mills here.**

* The database will populate the Taxes collected from the information you provide on the Conversion of Accrual Basis Taxes to Cash Basis Entry Screen

**Tax Schedule Screen**
Applicable only to school districts, this screen collects information on your school district’s Act 1 - Taxpayer Relief Taxes, and Act 511 - Local Enabling Tax.

- a. The first section collects revenue codes 6131 and 6132: Current Act 1 Taxpayer Relief Taxes. The information entered on this schedule will then be summarized by the database and the information will be included on the Tax Accrual-to-Cash Conversion page, and the revenue detail page.

- b. The second section collects the components of revenue code 6140, Act 511 Taxes Flat Rate Assessment information entered by individual account code as collected, i.e. 6141, 6142 etc. The information entered on this schedule will then be summarized by the database and the information will be included on the Tax Accrual-to-Cash Conversion page, and the revenue detail page.

- c. The third section collects revenue code 6150, Act 511 Taxes Proportional Assessment information entered by individual account as collected, i.e. 6151, 6152 etc. The information entered on this schedule will then be summarized by the database and the information will be included on the Tax Accrual-to-Cash Conversion page, and the revenue detail page.

**Tax Accrual to Cash Conversion Screen**
Applicable only to school districts, this screen converts tax revenues earned and reported to tax revenues actually collected in this fiscal year. Reported tax revenue amounts reflect taxes earned during the reporting period rather than taxes collected and remitted. Since the calculation of a school district’s equalized millage uses taxes collected and remitted, this conversion page is necessary to arrive at taxes collected and remitted for the equalized millage calculation. The tax revenue amounts are automatically populated from information entered on the Tax Schedule Screen and the Revenue Detail screen. Enter any current year tax accruals and also any applicable prior year tax accruals. The database will then compute the taxes collected in the current year based on data entry.

**Expenditures**
The expenditure section of the AFR only represents those costs reported by the General Fund of your school. These expenditures are entered by accessing the Expenditure Detail Information screen from the Account Information Entry screen.

Expenditures must be reported by function and object code. Detailed explanations of these items are provided in the Chart of Accounts.

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

- Elementary expenditures are those for grades kindergarten through sixth grade.
- Secondary expenditures are those for grades seven through twelve.
- Federal expenditures represent those costs funded by federal revenues.
Note: Please include ARRA SFSF Basic Ed portion expenditures and Edujobs expenditures within the Federal Columns in the expenditure detail. This is the same manner of reporting as in the AFR 2010-11. Additionally, completion of the BEEB schedule is required. ARRA SFSF(BEF) & Edujobs (BEEB) was added to AFR 2010-11 and is still included in AFR 2011-12 to account for a breakdown of expenditures applicable to Elementary and Secondary costs funded with ARRA SFSF (BEF) and Edujobs.

Accurate reporting 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.

Note: Middle schools that encompass grades six through eight must report the grade six expenditures as elementary and grades seven and eight as secondary.

Some subfunctions do not require a breakdown of all components, elementary, secondary and federal. 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 for elementary or secondary expenditures. Be sure to include the federal amount within the total column, the database will not carry this amount to the total.

Begin entering your expenditures in the 1100 Regular Instruction subfunction. The remaining subfunctions are available either by clicking the drop down box or by clicking the arrows on the screen.

Common errors that have been found on reports include:

1. Entering all of the expenditures as federally funded.
2. Not recording any expenditure as federally funded. Not recording federal expenditures correctly may result in returning part of the federal revenue for the unaccounted for amounts.
3. Not recording any expenditure for benefits when reporting salaries.
4. Recording all expenditures within a function to the 800 object code.
5. Splitting expenditures equally between elementary and secondary.

Schedules

The Special Schedules Menu consists of several unique Schedules. There is no suggested order of completion for these schedules.

- The Special Education Services Schedule is only available for school districts.
- The Purchased Service Detail Schedule (formerly Tuition Rate Cost Allocation Schedule) is only available for school districts and charter schools.
- All sections of the Restricted Indirect Cost and Eliminations Schedule (RICE) must be completed in order to receive a certified Restricted Indirect Cost Rate calculated for your school.
- All schools are required to complete the ARRA Schedule or check the box indicating that no ARRA funds were expended.
- The ARRA BEF/Edujobs Expenditure Schedule is only available for school districts.

Statement of Indebtedness (SOIN)

The SOIN is used to assist the Comptroller’s Office in preparing the Federal government’s Survey of Local Government Finance Report. This schedule has been redesigned to collect more 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. Debt service payments, changes in debt service requirements, outstanding balances at year-end, interest paid throughout the year, and amounts due within one year are required for short-term and long-term debt. The Federal government
report must be filed with the National Center for Educational Statistics and the Bureau of Census by the PA Department of Education. This report does not directly affect your subsidy payment but is used by the federal government in determining the amount of federal funds to allocate to Pennsylvania.

This year the AFR 2011-12 has built in validations in order to collect data consistently.

a. Utilize the SOIN button located on the Special Schedules data entry entry menu to open the SOIN Menu to navigate through the multiple data entry screens for specific categories of data.

b. Begin data entry by choosing one of the debt categories, short term debt, long term debt, or debt payments for either the governmental funds or the proprietary funds. The entry screens may be accessed either by using the buttons provided or the tabs across the top of the menu.

c. Short Term Debt entry:
   1. Every Short Term Borrowing – TAN/TRAN must be entered on a separate line.
   2. All remaining short term borrowing should be aggregated and reported on the first line entitled Short Term Borrowing-All Other
   3. Complete all columns available for each debt/liability listed including: issue date for each TAN/TRAN, debt at beginning of year, additional debt incurred, reductions/repayments, current portion due within one year, and interest paid during the 2011-12 fiscal year. The debt at end of fiscal year field will be automatically calculated.
   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 entered on a separate line. This is accomplished by clicking the drop down arrow beside the first empty category field and selecting the applicable selection.
   2. A Debt Issuance Date is required for each General Obligation Bond and Authority Building Obligation entry.
   3. For these two debt types, each issuance will include an entry for either “Debt at Beginning of Fiscal Year”, or “Additional Debt”. No issuance of this type would have an entry in both columns.
   4. All other long term debt should be aggregated by type and reported within the applicable categories listed: Other Long Term Debt/Liabilities, Extended Term Financing Agreements, OPEB, and Compensated Absences.
   5. Complete all columns available for each debt/liability listed including: issue date where required, debt at beginning of year, additional debt incurred, reductions/repayments, current portion due within one year, and interest paid during the 2011-12 fiscal year. The debt at end of fiscal year field will be automatically calculated.
   6. If debt was refinanced during the year, record the new amount borrowed as a new debt issuance with an amount in the “Additional Debt Incurred During the Year” column. Record the amount paid in the “Reductions/Repayments” column of the original issuance.

e. Debt Payment entry:
   1. Payments on debt must be entered in the correct Function and Fund lines provided.
   2. Principal and interest payments made from the General Fund (10) will be automatically populated into the schedule from the figures reported in the Expenditure detail section
   3. Make certain that payments are recorded properly with respect to 5110 (debt service) versus 5120 (refunded bond debt service)
   4. Principal and Interest payments should be reported in the appropriate columns.
Additional Notes:

- Legal defeasance of debt, i.e. when debts are legally satisfied even though the debt is not actually paid, they should be reported in the “retirements and repayments” column. If new debt was acquired to defease the old debt, record the new debt in the “additional debt incurred” column.
- Negative numbers should not be entered into the SOIN.

**Tuition Schedule (TUIT)**

**New for AFR 2012:** The Tuition Schedule has been changed to pick up additional information for the PA Department of Education. Any questions related to the completion of this schedule should be referred to the Data Subsidies and Administration Division at 717-787-5423 or email to bhanft@pa.gov

This schedule provides a detailed breakdown of the tuition paid to other LEAs during the fiscal year. Contracted services to IUs are not usually reported on this schedule since those expenditures are 300 object expenditures. The tuition schedule includes a separate column to report the portion of the total expenditures that were funded with ARRA revenues.

561 Tuition to Other School Districts Within the State – Total tuition paid for services rendered by other LEAs within the state. If an IU is a subcontractor for another LEA and bills directly for regular education, record those expenditures in this object.

562 Tuition to Charter Schools – Total tuition paid to PA Charter Schools. Record to this object direct payment to charter schools as well as deductions made from subsidies for Charter School payments.

563 Tuition to Nonpublic Schools – Total expenditures for services rendered by nonpublic schools.

564 Tuition to Career and Technology Centers– Total expenditures for services rendered by area vocational technical schools and/or other approved vocational technical programs.

566 Tuition to Institutions of Higher Education and Technical Institutes – Total expenditures for services rendered by institutions of higher education including technical institutes and Community Colleges.

567 Tuition to Approved Private Schools and PA Chartered Schools – Total payments for students attending Approved Private schools, and the PA chartered schools for the deaf and blind. This includes direct payments and those taken as a deduction from subsidy payments.

568 Tuition for Private Residential Rehabilitation Institutions (PRRI) and Detention Centers – Payments for students attending PRRIs and detention centers. Also record to this object all deductions from subsidies for PRRI institutions.

569 Tuition Other (not listed above) – Total expenditures for services rendered by other educational agencies not specified elsewhere in the 560 series of objects.

**Purchased Service Detail Schedule (PSDS) previously named Tuition Rate Cost Allocation Schedule (TRCA)**

This schedule collects detailed expenditure data for computation of both the Elementary and Secondary Tuition Rates. The function/object combinations collected here are not available in the expenditure detail section of the AFR and are needed to complete Federal Reports. This schedule must be completed for all school districts and charter schools.

**Supplemental Expenditures (EXPS)**

These schedules collect select pieces of data at a more detailed level than required in the general fund revenue and expenditure sections of the AFR. Note: The data reported on these schedules does not roll up to the higher function in the detailed sections of the database. Be sure to include any amounts listed on these schedules in the applicable functions within the expenditure detail. For example, when reporting
1243 Gifted education, any amounts listed on this schedule must be included as part of the total 1200 function data amounts.

Transportation Schedule (TRAN)
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).

Encumbrance Schedule
The Encumbrance Schedule is used to assist in each school’s actual instructional expense (AIE) computation. The AIE is used in the Vocational Education subsidy calculation.

The schedule is a listing of all outstanding commitments, by subfunction and object as of the last day of the fiscal year. Encumbrances are commitments to expend resources but are not expenditures or liabilities of the reporting period. Encumbrances are usually in the form of executory contracts that will be performed at a later date, and therefore are not automatically included in the AIE calculation. When the school completes the Encumbrance Schedule, the Division of School Finance is able to identify those encumbrances that would be reimbursable if the contracts had been completed on or before June 30.

Drop down boxes are utilized on the data entry screen which contain only the allowable codes for this schedule. A complete list of allowable account codes for this schedule is included in this manual, at the end of the schedule instructions.

Adjustments Schedule
The Adjustments Schedule is used to assist in each school’s actual instructional expense (AIE) computation. The AIE is used in the Vocational Education subsidy calculation. Therefore, completing the Adjustments Schedule is important. This schedule is a listing of all reimbursable expenditures recorded and reported in any Capital Projects Fund (31-39). Items reported here are those expenditures that would have been recorded in the General Fund if the Capital Projects funds were not used.

Expenditures most frequently appearing on the adjustment schedule include: improvement of fixed assets, major repairs, and administrative costs associated with these projects. Note: Original and additional equipment, building improvements, Pupil Health, and Transportation expenditures should not be included on this page.

Function – Choose from the drop down box, the function for each recorded expenditure.

Object – Choose from the drop down box, the object for each recorded expenditure.

Total – Report in this column the amount for each function/object listed.
Explanation – Record in this column an explanation for each entry so that each expenditure can be evaluated when computing the instructional costs.

A complete list of allowable account codes for this schedule is included in this manual.

**Restricted Indirect Cost and Eliminations (RICE)**

This schedule must be completed to receive a certified Restricted Indirect Cost Rate. The Restricted Indirect Cost Rate (for use with Federally funded programs) is calculated and distributed to each LEA in the spring of each year. Accounting guidance for recording Restricted Indirect Costs can be found in Accounting Bulletin #1999-03 also available on the PDE website.

**NOTE:** Please review this schedule carefully for proper entries prior to submitting the AFR.

**Part 1.** Indirect Costs (General Fund Only) - List the sum of allowable indirect costs from expenditure functions 2300, 2310, 2500, 2830 and 2840. Provide the amount of termination or leave payout salaries for applicable functions. Explanations for the allowable costs have been listed for functions 2300 and 2310. Explanations must be manually completed for all other functions which contain reported amounts. **Note:** Please provide accurate explanations. Explanations such as “general business expenditures” or “per the formula” are not acceptable.

Normal allowable indirect costs for each function listed are as follows:

* 2300 – Expenditures for the general audit of the school. Exclude federal costs.

* 2310 – If 2310 contained salaries of an individual acting in the dual capacity of Business Manager/Board Secretary, the portion of the salary, employee benefits, and associated expenses related to the Business Manager position would be included in the indirect cost pool. Exclude federal costs.

* 2500 - Formula to arrive at allowable indirect costs for Function 2500
  - Total 2500 Expenditures
  - Less Total Objects 400, 700, and 800
  - Plus 2500-432
  - Plus 2500-810
  - Less any federal expenditure’s not in objects 400, 700, or 800

* 2830 – Staff Services Recorded to 2830. Exclude federal costs.

* 2840 – Data Processing Recorded to 2840. Exclude federal costs.

**Part 2.** Provide a breakdown of General Fund Expenditures by function and object as listed. These expenditures are considered (1) unallowable as indirect costs and must be eliminated from the indirect cost calculation, (2) included in the base for allocation, or (3) are allowable as indirect costs but are not reported at this breakdown in the AFR.

**Part 3.** Enterprise Fund Expenditures – Data must be entered in this box for the Cafeteria Fund food expense if there are expenses reported in object 500 or 600 in the Enterprise Fund on the Statement of Revenues, Expenses and Changes in Fund Balance.

**Part 4.** Enter termination leave payouts for the functions listed.

Check the box provided if there are no 2990-899 Pass Thru Funds to report. Refer to Accounting Bulletin #1998-01 for more information on Pass Thru funds. This bulletin is available on the PDE’s website.

Check the box provided if the RICE schedule has not been completed and the school is not requesting the calculation of a Restricted Indirect Cost Rate.
Special Education Services Schedule (SESS)

The special education services schedule (SESS) collects the special education-related expenditures of select support service functions within the general fund. Only school districts are required to complete this schedule, which is the key component to the Special Education Expenditures referendum exception under Special Session Act 1 of 2006.

Report in the Special Education column the special education portion of the expenditures for each function listed. The remaining expenditures for each function listed (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 (Director of Special Education)
- 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 functions. Do not allocate expenditures based on the percentage of special education students within the district unless there is no feasible alternative available. The most accurate method for capturing the special education-related portion of each function 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 functions 2120, 2140, 2150, 2160, 2420 and 2440). Function 2260 should only include costs associated with the Director of Special Education. Function 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 function 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 what methodology is used, consistency should be maintained between years. When changing methodologies, the prior year should also be amended (for example, if changes were made for 2008-09, the 2007-08 AFR should also be revised). This is to maintain a solid basis for comparison when submitting referendum exceptions to PDE.

Additional questions regarding the completion of this schedule may be directed to Benjamin Hanft in the PDE Division of Subsidy Data and Administration at (717) 787-5423 or by e-mail to bhanft@pa.gov

Health Care Benefits Schedule (HCBS)

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. This information is to be completed for the general fund, the enterprise fund, and the internal service fund. Additional
American Recovery and Reinvestment Act (ARRA)

The ARRA schedule collects the ARRA funded expenditures by function and object codes. Data collected on this schedule will be used to report Federal Stimulus expenditures back to the Federal Government for accountability. If your school has no data to report, check the indicator box **No ARRA expenditure data to report.** Please note that object 700 within the Enterprise Fund section is designated as "Property". This differs from the object 700 "Depreciation" found on the REP (Revenues, Expenses, and Changes in Fund Net Assets). Report all Food Service Equipment on the ARRA schedule under this object. It is not necessary to report ARRA expenditures recorded to Debt (function 5000) on this schedule.

ARRA SFSF (BEF portions) & Edujobs Schedule (BEEB) School Districts ONLY

This schedule is intended to capture all expenditures funded using ARRA SFSF (BEF portions) and Edujobs, and to specify the portions of these expenditures applicable to elementary and secondary costs.

For ARRA reporting requirements, a separate schedule of the State Fiscal Stabilization Fund (SFSF) Basic Ed Fund and Education Job Fund (BEF/EduJobs) or **BEEB Schedule** will be listed under the Schedules. In order to account for both the General Fund Expenditures and the Supplemental expenditure the BEEB is completed as two separate schedules, BEEB 1 and BEEB 2 respectively. The following instructions are applicable for both BEEB Parts 1 & 2.

- **Column 1 - Function/Object, and Column 2 - Total Reported in the Expenditure Federal Column** will be automatically populated by the AFR program from the data entries made in the General Fund Expenditure Detail and the Supplemental Expenditures Detail.
- **Columns 3 & 4 will require LEA entry.** Report the Elementary/Secondary expenditures funded by revenue code 8708 (funding sources 988 and 989) and revenue code 8709 (funding source 997) broken down by Elementary (Column 3) and Secondary (Column 4).
- **Column 5- All Other Federal Expenditures** requires the LEA to enter the balance of all other Federal expenditures that were not ARRA SFSF BEF or Edujobs funded.
  
  *The total of Columns 3, 4, & 5 must equal the amount in column 2.*

- **Column 6 –** The total of the data entered in Columns 3, 4, and 5 will be calculated and displayed in Column 6.
- **Column 6 and Column 2 must agree.**

The completion of this schedule for School Districts is mandatory. The calculations based on this data could be affected if data is not reported accurately.
**Additional Data Collection Schedule (ADCS) School Districts ONLY**

The Additional Data Collection Schedule is being used to collect the Total Salary Base for salaries subject to PSERS withholding and Total Federal Funded salaries subject to PSERS withholding. Any questions in regards to completing this schedule may be directed to Benjamin Hanft of PDE’s Division of Subsidy Data and Administration at 717-787-5423 or e-mail to bhanft@pa.gov

**Valid Codes for the Adjustment and Encumbrance Schedules**

The following pages list the allowable accounts to use when completing your Adjustments Schedule and the General Fund Encumbrance Schedules. No other accounts are available for entry on these schedules. Only include valid expenditures in Fund 30 on the adjustments schedule that would be accounted for in the General fund if these other funds were not used.

| 1100-100 | 1200-520 | 1420-220 | 1440-550 | 1600-240 | 2110-590 |
| 1100-210 | 1200-530 | 1420-230 | 1440-560 | 1600-250 | 2110-610 |
| 1100-220 | 1200-540 | 1420-240 | 1440-580 | 1600-260 | 2110-640 |
| 1100-230 | 1200-550 | 1420-250 | 1440-590 | 1600-270 | 2110-760 |
| 1100-240 | 1200-560 | 1420-260 | 1440-610 | 1600-280 | 2110-800 |
| 1100-250 | 1200-580 | 1420-270 | 1440-620 | 1600-290 | 2120-100 |
| 1100-260 | 1200-590 | 1420-280 | 1440-640 | 1600-300 | 2120-210 |
| 1100-270 | 1200-610 | 1420-290 | 1440-760 | 1600-400 | 2120-220 |
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The following combinations may only be used on the Adjustment Schedule:

5220-933  5250-930  5280-930

- NOTE: Only fund 30 is allowable on the Adjustments Schedule.

### 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 the General Fund will be populated into this statement from entries made in the General Fund Expenditure and Revenue detail sections of the AFR.

**Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual (REBAG)**
- Presents the Original Budget, Final Budget and Actual amounts, as well as the Variance between the Final Budget and Actual amounts.

**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 (CFP)**
- Presented using the Direct Method of reporting Cash Flows.

**Statement of Cash Flows Non-Cash Investing, Capital and Financing Activities (CFP continued)**
- Same format as in the traditional AFR. 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.

**Statement of Changes in Net Position - Fiduciary Funds (CNAF)**
- Provides information on increases and decreases to the Fiduciary funds of the entity.