

Annual Financial Report (PDE-2057)

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

2012-13

Access Database User Manual

Part 3

Section Specific Descriptions and Instructions

System Documentation and User Manual
Release 1 – August 2013

School Finance section of PDE Website:

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

TABLE OF CONTENTS

General Information	1
Preparing the AFR	1
Completing The School Information Entry Screen (Cover Page).....	2
Revenues	2
Revenue Detail Screen	2
Tax Levy Screen	3
Tax Schedule Screen	3
Tax Accrual to Cash Conversion Screen.....	3
Expenditures.....	3
Schedules	4
Statement of Indebtedness (SOIN)	4
Tuition Schedule (TUIT)	6
Purchased Service Detail Schedule (PSDS) <i>previously named Tuition Rate Cost</i> <i>Allocation Schedule (TRCA)</i>	6
Supplemental Expenditures (EXPS).....	6
Transportation Schedule (TRAN)	6
Encumbrance Schedule	7
Adjustments Schedule.....	7
Restricted Indirect Cost and Eliminations (RICE)	7
Special Education Services Schedule (SESS)	8
Health Care Benefits Schedule (HCBS)	9
American Recovery and Reinvestment Act (ARRA).....	9
ARRA SFSF (BEF portions) & Edujobs Schedule (BEEB) School Districts ONLY	9
Additional Data Collection Schedule (ADCS) School Districts ONLY	10
Valid Codes for the Adjustment and Encumbrance Schedules	11
Financial Statements	14
Balance Sheet – Governmental Funds (NAG).....	14
Statement of Revenues, Expenditures and Changes in Fund Balance – Govt. Funds (REG)	14
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual (REBAG).....	14
Statement of Net Position – Proprietary Funds (NAP).....	14
Statement of Revenues, Expenses and Changes in Net Position – Proprietary Funds (REP).....	14
Statement of Cash Flows (CFP).....	14
Statement of Net Position – Fiduciary Funds (NAF).....	14
Statement of Changes in Net Position - Fiduciary Funds (CNAF)	14

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, photocopies, or PDF files will not be accepted.

A signed Audit Certification Form is also required with a due date of 12/31/2013.

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 12/31/2013. 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. This section must be completed in it's entirety before the program will allow navigation to any other data entry areas

- 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 and continue entering the requested information. All fields must be completed before the remainder of the package can be accessed.
- c. When completing the contact person, phone number and e-mail address, please ensure that the appropriate person is listed. This should be an individual that has an understanding of the AFR and is able to resolve any issues pertaining to this report as they will be the one contacted with any questions or concerns regarding your AFR.
- d. Charter Schools only will see an entry field for CS Grade Level Taught which must be completed. Example: K-8 or 11&12
- e. Charter Schools and AVTS/CTC's will also have a line at the bottom of this screen regarding operation of a library. Please click the option applicable to your school. One of the available options must be highlighted in order to exit the school information screen.
- f. Upon completion of this screen, 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 complete after entering the revenue detail numbers.

- 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.

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 five through eight must report the grade five and 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 requested for the 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:

- ♦ Entering all of the expenditures as federally funded.
- ♦ 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.
- ♦ Not recording any expenditure for benefits when reporting salaries.
- ♦ Recording all expenditures within a function to the 800 object code.
- ♦ 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 (SESS) is only available for school districts.
- ♦ The Purchased Service Detail Schedule (PSDS - formerly Tuition Rate Cost Allocation Schedule) is only available for school districts and charter schools.
- ♦ The Additional Data Collection Schedule (ADCS) is only available for school districts.
- ♦ 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.

Statement of Indebtedness (SOIN)

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. Utilize the SOIN button located on the Special Schedules data 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 2011-13 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. **Note: the debt types in the drop down box are now required to be designated as either a CIB (Current interest Bond) or CAB (Capital Appreciation Bond).**
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/principal at beginning of year, additional debt incurred, reductions/repayments, current portion due within one year, and interest paid during the 2011-13 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. Accreted Interest entry: *New for 2012-13 FY AFR*

1. The Accreted Interest section will need to be completed for every CAB (Capital Appreciation Bond) entered in the Long Term Debt section.
2. Each CAB bond entry from the Long Term Debt section along with the corresponding debt issue date and ending bond principal amount will be automatically populated into the Accreted Interest entry area.
3. The remaining fields that require completion for each CAB include: Accreted interest at the beginning of the fiscal year, Additional accreted interest recorded throughout the fiscal year, and Accreted interest paid throughout the fiscal year.
4. The AFR program will automatically calculate and display the Ending Accreted Interest, and Ending Principal plus Accreted Interest.

f. 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. Verify 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, 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)

- a. Section 1 of this schedule will be automatically populated with data entered throughout the expenditure detail section of the AFR - *New for 2012-13 FY AFR*
- b. 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 at 717-787-5423 or email bhanft@pa.gov
- c. The total of Section 1 must equal the total of Section 2. A validation is in place to verify that these totals are equal.

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: General Fund Expenditures Provide a breakdown of 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: Food Costs – Data is to be entered in this box representing food costs within Function 3100 in either the General Fund or the Cafeteria Fund.

Part 4: Termination/Leave Payout Salaries. Enter termination/leave payouts for the functions listed.

Check the appropriate 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 appropriate box provided if there are no Termination/Leave Payout salaries to report.

Check the appropriate 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 questions regarding the completion of 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

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 used to collect the *Total Salary Base for salaries subject to PSERS withholding* and *Total Federal Funded salaries subject o 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 Fund 30 was not used.

1100-100	1200-580	1420-510	1490-260	1600-800	2120-640
1100-210	1200-590	1420-520	1490-270	2110-100	2120-760
1100-220	1200-610	1420-530	1490-280	2110-210	2120-800
1100-230	1200-630	1420-540	1490-290	2110-220	2130-100
1100-240	1200-640	1420-550	1490-300	2110-230	2130-210
1100-250	1200-760	1420-560	1490-400	2110-240	2130-220
1100-260	1200-800	1420-580	1490-510	2110-250	2130-230
1100-270	1410-100	1420-590	1490-520	2110-260	2130-240
1100-280	1410-210	1420-610	1490-530	2110-270	2130-250
1100-290	1410-220	1420-620	1490-540	2110-280	2130-260
1100-300	1410-230	1420-640	1490-550	2110-290	2130-270
1100-400	1410-240	1420-760	1490-560	2110-300	2130-280
1100-510	1410-250	1420-800	1490-580	2110-400	2130-290
1100-520	1410-260	1440-100	1490-590	2110-510	2130-300
1100-530	1410-270	1440-210	1490-610	2110-520	2130-400
1100-540	1410-280	1440-220	1490-620	2110-530	2130-510
1100-550	1410-290	1440-230	1490-630	2110-540	2130-520
1100-560	1410-300	1440-240	1490-640	2110-550	2130-530
1100-580	1410-400	1440-250	1490-760	2110-580	2130-540
1100-590	1410-510	1440-260	1490-800	2110-590	2130-550
1100-610	1410-520	1440-270	1600-100	2110-610	2130-580
1100-620	1410-530	1440-280	1600-210	2110-640	2130-590
1100-630	1410-540	1440-290	1600-220	2110-760	2130-610
1100-640	1410-550	1440-300	1600-230	2110-800	2130-640
1100-760	1410-560	1440-400	1600-240	2120-100	2130-760
1100-800	1410-580	1440-510	1600-250	2120-210	2130-800
1200-100	1410-590	1440-520	1600-260	2120-220	2140-100
1200-210	1410-610	1440-530	1600-270	2120-230	2140-210
1200-220	1410-620	1440-540	1600-280	2120-240	2140-220
1200-230	1410-640	1440-550	1600-290	2120-250	2140-230
1200-240	1410-760	1440-560	1600-300	2120-260	2140-240
1200-250	1410-800	1440-580	1600-400	2120-270	2140-250
1200-260	1420-100	1440-590	1600-510	2120-280	2140-260
1200-270	1420-210	1440-610	1600-520	2120-290	2140-270
1200-280	1420-220	1440-620	1600-530	2120-300	2140-280
1200-290	1420-230	1440-640	1600-540	2120-400	2140-290
1200-300	1420-240	1440-760	1600-550	2120-510	2140-300
1200-400	1420-250	1440-800	1600-560	2120-520	2140-400
1200-510	1420-260	1490-100	1600-580	2120-530	2140-510
1200-520	1420-270	1490-210	1600-590	2120-540	2140-520
1200-530	1420-280	1490-220	1600-610	2120-550	2140-530
1200-540	1420-290	1490-230	1600-620	2120-580	2140-540
1200-550	1420-300	1490-240	1600-640	2120-590	2140-550
1200-560	1420-400	1490-250	1600-760	2120-610	2140-580

2140-590	2170-210	2200-270	2320-530	2340-800	2370-260
2140-610	2170-220	2200-280	2320-540	2350-100	2370-270
2140-640	2170-230	2200-290	2320-550	2350-210	2370-280
2140-760	2170-240	2200-300	2320-580	2350-220	2370-290
2140-800	2170-250	2200-400	2320-590	2350-230	2370-300
2150-100	2170-260	2200-520	2320-610	2350-240	2370-400
2150-210	2170-270	2200-530	2320-640	2350-250	2370-520
2150-220	2180-280	2200-540	2320-760	2350-260	2370-530
2150-230	2170-290	2200-550	2320-800	2350-270	2370-540
2150-240	2170-300	2200-580	2330-100	2350-280	2370-550
2150-250	2170-400	2200-590	2330-210	2350-290	2370-580
2150-260	2170-510	2200-610	2330-220	2350-300	2370-590
2150-270	2170-520	2200-630	2330-230	2350-400	2370-610
2150-280	2170-530	2200-640	2330-240	2350-520	2370-640
2150-290	2170-540	2200-760	2330-250	2350-530	2370-760
2150-300	2170-550	2200-800	2330-260	2350-540	2370-800
2150-400	2170-580	2310-100	2330-270	2350-550	2380-100
2150-510	2170-590	2310-210	2330-280	2350-580	2380-210
2150-520	2170-610	2310-220	2330-290	2350-590	2380-220
2150-530	2170-640	2310-230	2330-300	2350-610	2380-230
2150-540	2170-760	2310-240	2330-400	2350-640	2380-240
2150-550	2170-800	2310-250	2330-520	2350-760	2380-250
2150-580	2190-100	2310-260	2330-530	2350-800	2380-260
2150-590	2190-210	2310-270	2330-540	2360-100	2380-270
2150-610	2190-220	2310-280	2330-550	2360-210	2380-280
2150-640	2190-230	2310-290	2330-580	2360-220	2380-290
2150-760	2190-240	2310-300	2330-590	2360-230	2380-300
2150-800	2190-250	2310-400	2330-610	2360-240	2380-400
2160-100	2190-260	2310-520	2330-640	2360-250	2380-520
2160-210	2190-270	2310-530	2330-760	2360-260	2380-530
2160-220	2190-280	2310-540	2330-800	2360-270	2380-540
2160-230	2190-290	2310-550	2340-100	2360-280	2380-550
2160-240	2190-300	2310-580	2340-210	2360-290	2380-580
2160-250	2190-400	2310-590	2340-220	2360-300	2380-590
2160-260	2190-510	2310-610	2340-230	2360-400	2380-610
2160-270	2190-520	2310-630	2340-240	2360-520	2380-620
2160-280	2190-530	2310-640	2340-250	2360-530	2380-640
2160-290	2190-540	2310-760	2340-260	2360-540	2380-760
2160-300	2190-550	2310-800	2340-270	2360-550	2380-800
2160-400	2190-580	2320-100	2340-280	2360-580	2390-100
2160-510	2190-590	2320-210	2340-290	2360-590	2390-210
2160-520	2190-610	2320-220	2340-300	2360-610	2390-220
2160-530	2190-640	2320-230	2340-400	2360-620	2390-230
2160-540	2190-760	2320-240	2340-520	2360-640	2390-240
2160-550	2190-800	2320-250	2340-530	2360-760	2390-250
2160-580	2200-100	2320-260	2340-540	2360-800	2390-260
2160-590	2200-210	2320-270	2340-550	2370-100	2390-270
2160-610	2200-220	2320-280	2340-580	2370-210	2390-280
2160-640	2200-230	2320-290	2340-590	2370-220	2390-290
2160-760	2200-240	2320-300	2340-610	2370-230	2390-300
2160-800	2200-250	2320-400	2340-640	2370-240	2390-400
2170-100	2200-260	2320-520	2340-760	2370-250	2390-520

2390-530	2600-240	2800-540	3200-260	3300-590	4400-260
2390-540	2600-250	2800-550	3200-270	3300-610	4400-270
2390-550	2600-260	2800-580	3200-280	3300-620	4400-280
2390-580	2600-270	2800-590	3200-290	3300-630	4400-290
2390-590	2600-280	2800-610	3200-300	3300-640	4400-300
2390-610	2600-290	2800-640	3200-400	3300-760	4400-540
2390-640	2600-300	2800-760	3200-510	3300-800	4400-580
2390-760	2600-400	2800-800	3200-520	4200-100	4400-610
2390-800	2600-521	2900-100	3200-530	4200-210	4600-100
2500-100	2600-522	2900-210	3200-540	4200-220	4600-210
2500-210	2600-523	2900-220	3200-550	4200-230	4600-220
2500-220	2600-529	2900-230	3200-580	4200-240	4600-230
2500-230	2600-530	2900-240	3200-590	4200-250	4600-240
2500-240	2600-540	2900-250	3200-610	4200-260	4600-250
2500-250	2600-550	2900-260	3200-620	4200-270	4600-260
2500-260	2600-580	2900-270	3200-630	4200-280	4600-270
2500-270	2600-590	2900-280	3200-640	4200-290	4600-280
2500-280	2600-610	2900-290	3200-760	4200-300	4600-290
2500-290	2600-620	2900-300	3200-800	4200-410	4600-300
2500-300	2600-640	2900-400	3300-100	4200-420	4600-410
2500-400	2600-760	2900-520	3300-210	4200-430	4600-420
2500-520	2600-800	2900-530	3300-220	4200-440	4600-430
2500-530	2800-100	2900-540	3300-230	4200-450	4600-440
2500-540	2800-210	2900-550	3300-240	4200-460	4600-450
2500-550	2800-220	2900-580	3300-250	4200-490	4600-460
2500-580	2800-230	2900-590	3300-260	4200-520	4600-490
2500-590	2800-240	2900-610	3300-270	4200-540	4600-520
2500-610	2800-250	2900-640	3300-280	4200-580	4600-540
2500-620	2800-260	2900-760	3300-290	4200-610	4600-580
2500-640	2800-270	2900-800	3300-300	4200-760	4600-610
2500-760	2800-280	3200-100	3300-400	4400-100	4600-760
2500-800	2800-290	3200-210	3300-520	4400-210	
2600-100	2800-300	3200-220	3300-530	4400-220	
2600-210	2800-400	3200-230	3300-540	4400-230	
2600-220	2800-520	3200-240	3300-550	4400-240	
2600-230	2800-530	3200-250	3300-580	4400-250	

The following codes are available for use only by AVTS/CTC's:

1300-100	1300-250	1300-300	1300-540	1300-610	1300-800
1300-210	1300-260	1300-400	1300-550	1300-620	
1300-220	1300-270	1300-510	1300-560	1300-630	
1300-230	1300-280	1300-520	1300-580	1300-640	
1300-240	1300-290	1300-530	1300-590	1300-760	

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.