

IU AFR 2013-14

Summary of Changes

Posted 9/29/14

The information provided below lists the significant AFR changes applicable to the Intermediate Units for the 2013-14 report, and should be referenced when preparing to close your books to ensure the financial data required on the AFR is available and properly coded.

- ❖ **AFR Program Installation - BEFORE OPENING the AFR:** During the AFR installation process, several files are automatically installed in the iuafr14\SupportFiles folder including a file named VBE7.DLL. If your PC has an older version of this file, the AFR will not function; the code file module will be dropped and the AFR will have to be reinstalled. Before opening the AFR, locate your PC's version of the DLL file noted above in the path C:\Program Files\Common Files\microsoft shared\VBA\VBA7. The file in this folder on your PC file must have a date of 12/10/2012 or later. If your PC's file date is earlier, copy and paste the VBE7.DLL file from the iuafr14\SupportFiles folder to C:\Program Files\Common Files\microsoft shared\VBA\VBA7. Please consult your school's technical support staff if you require assistance with this procedure.
- ❖ **Financial Statement Changes:**
 - Balance Sheet (NAG) – Line 0480 Deferred Revenue has been removed.
 - Statement of Net Position (NAP and NAF) for both Proprietary and Fiduciary Funds, the title of line 0480 has been changed from Deferred Revenue to Unearned Revenue.
 - Statement of Cash Flows – Proprietary Fund (CFP) the title of line 9913 has been changed from Deferred Revenue to Unearned Revenue.
- ❖ **Revenue Code Changes:**
 - Revenue code 7130 – Deleted from the General Fund Revenue section of the AFR.
 - Revenue code 6948 – Changed title to Receipts from IU Members for Education by Direct Contribution
 - Revenue code 6967 - Added Receipts from IU Members for Admin by Withholding
 - Revenue code 6968 - Added Receipts from IU Members for Admin by Direct Contribution
- ❖ **Expenditure Code Changes:**
 - Object 522 – Automotive Liability Insurance: Entry area for this object has been added to Expenditure code 2600
- ❖ There is no automatic email confirmation distributed upon submission of your AFR data file. Please refer to the AFR File Submission Log posted on the PDE website to check the status of your schools file submission:
http://www.education.state.pa.us/portal/server.pt/community/annual_financial_report_-_school_district/7310

We encourage the use of the School Finance email account in relation to AFR questions.
Please email **Ra-Schlfin@pa.gov**