

***Annual Financial Report  
(PDE-2057)***

*School District, Charter School and  
Area Vocational Technical School*

***2009-10***

*Access Database User Manual*

***Part 3***

*Section Specific Descriptions and Instructions*

System Documentation and User Manual  
Release 1 – July 2010

**School Finance section of PDE Website:**

**[www.education.state.pa.us](http://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](http://www.gasb.org). All applicable 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.

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](http://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:

- Cover Page
- Revenues
- Expenditures
- Schedules
- Financial Statements.

## **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 address fields with e-mail address of the contact person listed. This will be the individual contacted with any correspondence 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 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. This information must be reported by individual account code, and where applicable, should be verified against the PDE – 2548 report which details the Basic Instructional Subsidy payments received, as well as any deductions made from those funds for the fiscal year. This information should also be checked against the Audit Confirmation Report available through the FAI system which lists both State and Federal subsidies and grants received. When recording your AFR information for revenue code 7110, Basic Instructional Subsidy, record this 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.

**ARRA Basic Education expenditures should be reported in the AFR as either Elementary or Secondary expenditures. Do not report these expenditures in the Federal column.**

**Note:** Although the ARRA Basic Education expenditures are to be reported as elementary/secondary in the General Fund Expenditure Detail section of the AFR, these expenditure amounts must also be included on the ARRA schedule.

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 for all of these components. 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.

Errors that have been found on reports include:

1. Entering all of the expenditures as federally funded.
2. Not recording any expenditures 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 to the 800 object code.
5. Splitting expenditures equally between elementary and secondary.

## **Schedules**

The Special Schedules Menu consists of several unique Schedules: Statement of Indebtedness, Tuition, Tuition Rate Cost Allocation, Additional Data Collection, Supplemental Expenditures, Transportation, General Fund Encumbrance, Adjustments, Restricted Indirect Cost and Eliminations, Special Education Services, Health Care Benefits, and American Recovery Reinvestment Act (ARRA). There is no suggested order of completion for these schedules.

- ♦ The Special Education Services Schedule is only available for school districts.
- ♦ The 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.

### **Statement of Indebtedness (SOIN)** \*Do not enter negative amounts on this Schedule

The SOIN is used to assist the Comptroller's Office in preparing the Federal government's Survey of Local Government Finance Report. Include in the SOIN is the debt service information for all governmental funds. Debt service payments, changes in debt service requirements and outstanding balances at year-end 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.

**Part 1 (Top Section): Principal Amount Reporting (all governmental funds only)**

Line 1: Debt at Beginning of Fiscal Year – Report on this line the total amount of outstanding debt as recorded in the general ledger at 7/1/09 for each column listed.

Line 2: Additional Debt Incurred During the Year – Report on this line the total amount of additional debt incurred during the fiscal year as recorded in the general ledger for each column listed. Record the amount borrowed for refinancing of long term debt on this line.

Line 3: Retirements and Repayments – Report on this line the total amount of retirements of debt instruments and/or repayments of obligations as recorded in the general ledger for each column listed. Record the amount paid for refinancing of long term debt on this line.

Line 4: Debt at End of Fiscal Year – The database will calculate on this line the total amount of outstanding debt at year end, which should equal the LEA's amount recorded in the general ledger at 6/30/10 for each column listed.

\*\* If debt was refinanced during the year, record the amount borrowed as “Additional Debt Incurred During the Year”, on line 2. Record the amount paid as “Retirements and Repayments”, on line 3.

**Note:**

- **Short term borrowing** record any debt that was entered into for the fiscal year that had a maturity of less than 13 months. This column is not to be used for the current portion of long-term debt.
- **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” section of this schedule. If new debt was acquired to defease the old debt, record the new debt in the “additional debt incurred” section of this schedule.
- **Other Long Term Debt column** should included compensated absences, capital leases and OPEB (Other Post Employment Benefits).

**Part 2 (Bottom Section): Total Principal and Interest Payments**

Entry in this section is separated into Fund Groups, either Governmental Funds or Proprietary Funds. Use the “Select Fund Group” drop down box at the top of this section to access the entry lines for the funds contained within each group.

Enter principal and interest payments made from funds within the specified Fund Group on the appropriate lines of the entry screen.

**Note:**

- 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.
- Make certain that payments are recorded properly with respect to 5110 (debt service) versus 5120 (refunded bond debt service).
- Negative numbers should not be entered into the SOIN.

**Tuition Schedule**

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.



- 561 Tuition Paid 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 Paid to Charter Schools – Total tuition paid to PA Charter Schools. Record to this object direct payments to charter schools as well as **deductions** made from subsidies for Charter School payments. New with 2009-10, breakdown of Non Special and Special Education is necessary. Also, the ARRA related portion of expenditures must be reported in the appropriate column.
- 563 Tuition Paid to Nonpublic Schools – Total expenditures for services rendered by nonpublic schools.
- 564 Tuition Paid to Area Vocational Technical Schools – Total expenditures for services rendered by area vocational technical schools and/or other approved vocational technical programs.
- 566 Tuition Paid 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 – Total payments for students attending Approved Private schools. This includes direct payments and those taken as a deduction from subsidy payments.
- 568 Tuition Paid 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 Other Tuition (not listed above) – Total expenditures for services rendered by other educational agencies not specified elsewhere in the 560 series of objects.

### **Tuition Rate Cost Allocation Schedule**

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, and Additional Data Collection Schedules**

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 revenue or 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**

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 1431 Capital Reserve fund.

### **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 a Special Revenue Fund (20) or Capital Projects Fund (30). Items reported here are those expenditures that would have been recorded in the General Fund if these two 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.

**Fund** – Choose from the drop down box, the fund from which each expenditure was paid.

**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 expenditures 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 box 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 box 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**

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@state.pa.us](mailto:bhanft@state.pa.us)

### **Health Care Benefits Schedule**

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@state.pa.us](mailto:bhanft@state.pa.us)

### **American Recovery and Reinvestment Act**

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.

### **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 funds 21, 22 and 30 on the adjustments schedule that would be accounted for in the General fund if these other funds were not used.

### **Valid Codes For Adjustments and Encumbrances Schedules**

1100-100	1200-760	1420-640	1490-620	2110-610	2130-800
1100-210	1200-800	1420-760	1490-630	2110-640	2140-100
1100-220	1410-100	1420-800	1490-640	2110-760	2140-210
1100-230	1410-210	1440-100	1490-760	2110-800	2140-220
1100-240	1410-220	1440-210	1490-800	2120-100	2140-230
1100-250	1410-230	1440-220	1600-100	2120-210	2140-240
1100-260	1410-240	1440-230	1600-210	2120-220	2140-250
1100-270	1410-250	1440-240	1600-220	2120-230	2140-260
1100-280	1410-260	1440-250	1600-230	2120-240	2140-270
1100-290	1410-270	1440-260	1600-240	2120-250	2140-280
1100-300	1410-280	1440-270	1600-250	2120-260	2140-290
1100-400	1410-290	1440-280	1600-260	2120-270	2140-300
1100-510	1410-300	1440-290	1600-270	2120-280	2140-400
1100-520	1410-400	1440-300	1600-280	2120-290	2140-510
1100-530	1410-510	1440-400	1600-290	2120-300	2140-520
1100-540	1410-520	1440-510	1600-300	2120-400	2140-530
1100-550	1410-530	1440-520	1600-400	2120-510	2140-540
1100-560	1410-540	1440-530	1600-510	2120-520	2140-550
1100-580	1410-550	1440-540	1600-520	2120-530	2140-580
1100-590	1410-560	1440-550	1600-530	2120-540	2140-590
1100-610	1410-580	1440-560	1600-540	2120-550	2140-610
1100-620	1410-590	1440-580	1600-550	2120-580	2140-640
1100-630	1410-610	1440-590	1600-560	2120-590	2140-760
1100-640	1410-620	1440-610	1600-580	2120-610	2140-800
1100-760	1410-640	1440-620	1600-590	2120-640	2150-100
1100-800	1410-760	1440-640	1600-610	2120-760	2150-210
1200-100	1410-800	1440-760	1600-620	2120-800	2150-220
1200-210	1420-100	1440-800	1600-640	2130-100	2150-230
1200-220	1420-210	1490-100	1600-760	2130-210	2150-240
1200-230	1420-220	1490-210	1600-800	2130-220	2150-250
1200-240	1420-230	1490-220	2110-100	2130-230	2150-260
1200-250	1420-240	1490-230	2110-210	2130-240	2150-270
1200-260	1420-250	1490-240	2110-220	2130-250	2150-280
1200-270	1420-260	1490-250	2110-230	2130-260	2150-290
1200-280	1420-270	1490-260	2110-240	2130-270	2150-300
1200-290	1420-280	1490-270	2110-250	2130-280	2150-400
1200-300	1420-290	1490-280	2110-260	2130-290	2150-510
1200-400	1420-300	1490-290	2110-270	2130-300	2150-520
1200-510	1420-400	1490-300	2110-280	2130-400	2150-530
1200-520	1420-510	1490-400	2110-290	2130-510	2150-540
1200-530	1420-520	1490-510	2110-300	2130-520	2150-550
1200-540	1420-530	1490-520	2110-400	2130-530	2150-580
1200-550	1420-540	1490-530	2110-510	2130-540	2150-590
1200-560	1420-550	1490-540	2110-520	2130-550	2150-610
1200-580	1420-560	1490-550	2110-530	2130-580	2150-640
1200-590	1420-580	1490-560	2110-540	2130-590	2150-760
1200-610	1420-590	1490-580	2110-550	2130-610	2150-800
1200-630	1420-610	1490-590	2110-580	2130-640	2160-100
1200-640	1420-620	1490-610	2110-590	2130-760	2160-210

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
2170-210	2200-270	2320-530	2340-800	2370-260	2390-530
2170-220	2200-280	2320-540	2350-100	2370-270	2390-540
2170-230	2200-290	2320-550	2350-210	2370-280	2390-550
2170-240	2200-300	2320-580	2350-220	2370-290	2390-580
2170-250	2200-400	2320-590	2350-230	2370-300	2390-590
2170-260	2200-520	2320-610	2350-240	2370-400	2390-610
2170-270	2200-530	2320-640	2350-250	2370-520	2390-640
2180-280	2200-540	2320-760	2350-260	2370-530	2390-760
2170-290	2200-550	2320-800	2350-270	2370-540	2390-800
2170-300	2200-580	2330-100	2350-280	2370-550	2500-100
2170-400	2200-590	2330-210	2350-290	2370-580	2500-210
2170-510	2200-610	2330-220	2350-300	2370-590	2500-220
2170-520	2200-630	2330-230	2350-400	2370-610	2500-230
2170-530	2200-640	2330-240	2350-520	2370-640	2500-240
2170-540	2200-760	2330-250	2350-530	2370-760	2500-250
2170-550	2200-800	2330-260	2350-540	2370-800	2500-260
2170-580	2310-100	2330-270	2350-550	2380-100	2500-270
2170-590	2310-210	2330-280	2350-580	2380-210	2500-280
2170-610	2310-220	2330-290	2350-590	2380-220	2500-290
2170-640	2310-230	2330-300	2350-610	2380-230	2500-300
2170-760	2310-240	2330-400	2350-640	2380-240	2500-400
2170-800	2310-250	2330-520	2350-760	2380-250	2500-520
2190-100	2310-260	2330-530	2350-800	2380-260	2500-530
2190-210	2310-270	2330-540	2360-100	2380-270	2500-540
2190-220	2310-280	2330-550	2360-210	2380-280	2500-550
2190-230	2310-290	2330-580	2360-220	2380-290	2500-580
2190-240	2310-300	2330-590	2360-230	2380-300	2500-590
2190-250	2310-400	2330-610	2360-240	2380-400	2500-610
2190-260	2310-520	2330-640	2360-250	2380-520	2500-620
2190-270	2310-530	2330-760	2360-260	2380-530	2500-640



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

**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 funds 21, 22, and 30 are allowable on the Adjustments Schedule.**



## **Financial Statements**

### **Statement of Net Assets – Entity-Wide (NAGW)**

- This Statement reports the activities of the whole school entity using the accrual basis of accounting. Displays the Governmental and Business type activities of the school. Does not present individual funds.

### **Statement of Activities (SOA)**

- This Statement reports the activities of the whole school entity using the accrual basis of accounting. Displays the Governmental and Business type activities of the school. Displays the expenditures-expenses and the revenues used by the school. Does not present individual funds.

### **Balance Sheet – Governmental Funds (NAG)**

- Presents the major and non-major categories of governmental funds of the school. Major and non-major funds are determined using the Major Fund Determination worksheet available on the School Finance web site. Selection of major funds is accomplished by clicking on the Designate Major Fund button on the Main Menu screen. The General Fund, Food Service Fund, and Capital Reserve Fund 22 (used by school districts only) are automatically designated as Major, therefore, they are not available for selection from this screen. Designation of other funds as Major must occur to have access to enter data in those funds. Uses the modified accrual basis of accounting.

### **Reconciliation of Balance Sheet – Governmental Funds to Statement of Net Assets – Government Wide (NAGWR)**

- Reconciles the Balance Sheet prepared using the modified accrual basis of accounting to the Statement of Net Assets – Government Wide which uses the accrual basis of accounting. Statement allows for text input as well as data input. Descriptions must be entered for each reconciling item. (Sample statement available on the Comptroller's website)

### **Statement of Revenues, Expenditures and Changes in Fund Balance – Govt. Funds (REG)**

- As with the Balance Sheet, this Statement presents only those major funds selected on the Major Fund screen accessed through the Main Menu. This Statement is prepared using the modified accrual basis of accounting.

### **Reconciliation of Statement of Revenues, Expenditures and Changes in Fund Balances to the Statement of Activities– Government Wide (SOAR)**

- Reconciles the Statement of Revenues, Expenditures and Changes in Fund Balance prepared using the modified accrual basis of accounting to the Statement of Activities – Government Wide which uses the accrual basis of accounting. Statement allows for text input as well as data input. Descriptions must be entered for each reconciling item. (Sample statement available on the Comptroller's website)

### **Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual (REBAG)**

- Presents the Original, Final and Actual Budget amounts, as well as the Variance between the Final Budget and Actual amounts. In addition, columns to report Budget-to-GAAP and Actual GAAP basis are provided. These final columns are not required to be completed.

### **Statement of Net Assets – Proprietary Funds (NAP)**

- Presents the major and non-major funds of the entity classified as Proprietary in nature. The food service fund is always a major fund. Designation of a major fund is made from the Main Menu. Proprietary funds report data using the accrual basis of accounting. The Internal Service fund is presented separately from the Enterprise funds. If a reconciliation to the Statement of Net Assets is required this should be part of the Notes to the Financial Statements.

**Statement of Revenues, Expenses and Changes in Net Assets – Proprietary Funds (REP)**

- Revenues and Expenses of the major and non-major funds 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 Assets – 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 Assets - Fiduciary Funds (CNAF)**

- Provides information on increases and decreases to the Fiduciary funds of the entity.