

# AFR 2017-18

## Summary of Changes

*Posted 09/11/18*

The information provided below lists many of the AFR changes for the 2017-18 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. It is recommended that schools check this summary for updates. Updates will be highlighted.

AFR information including User Manuals, Instructions, Valid Revenue and Expenditure Codes, Data File Specifications and Templates is available on the AFR page of the PDE website. All instructions and documentation required to complete the Indirect Cost section of the AFR can be found on the following ftp site:

[ftp://copaftp.state.pa.us/pub/PDE\\_PUBLIC/Indirect\\_Cost\\_Training](ftp://copaftp.state.pa.us/pub/PDE_PUBLIC/Indirect_Cost_Training)

- ❖ **Importing Revenues/Expenditures:** The CFRS system continues to allow users to import revenues and expenditures from data files. Please review the AFR Data File Specifications, the applicable Data File Templates, and the Valid Revenue and Expenditure Code files on the PDE website prior to creating data files.
- ❖ **Revenue Reporting:** There are no major changes in the revenue reporting. School Districts, Charter Schools, and AVTS/CTCs are only required to report Fund 10 revenues in detail. Intermediate Units are required to report detailed revenues for funds 10, 23, 24, 25, and 26. These fund requirements have not changed from the prior year.

Minor changes to revenue reporting include:

- ARRA revenue codes 8701 – 8721 and 8799 have been removed from the AFR.
- A new data entry line for revenue code 9900 – Insurance Recoveries was added to the REP.
- A new data entry line for code 0030 – Receipts from Insurance Recoveries was added to the CFP.

- ❖ **Expenditure Reporting:**

Please review the Valid Expenditure Code files posted to the PDE website which list all the expenditure account code changes.

Minor changes to expenditure reporting include:

- All 560 objects have been removed from functions 1802 – 1806 for all funds and all LEAs.

- ❖ **Other**

- Auditor contact information can now be entered in the contact information section of the AFR. This information will automatically populate onto the Audit Certification form.
- The LEA contact information screen will allow entry of changes or corrections at any time regardless of the submission, review or approval status of the AFR. This will give LEAs the ability to update their contact information at any time. Changes made to this data will not effect any other data entry area of the AFR, or change the current status of the report.
- When OCO approves an AFR a group report of the full data package will automatically be generated. The report description will read “IC/OCO Approval.”