

# **FY 2020 School District Annual Financial Report (AFR)**

## **Summary of Significant Changes**

### **General**

Beginning with the FY 2020 AFR, districts are required to use the Accounting Data AFR package first introduced for districts with the FY 2019 AFR. The new school-level reporting (SLR) AFR also uses the accounting data from the 2020 AFR file to auto-populate most expenditure information. Districts must copy the parsed accounting data from the AFR file to the SLR AFR file.

Please refer to the Data Uploading Instructions included with the AFR package for specific data format requirements and information on indicating “Roll-up Funds” and “Primary Unit Codes,” as needed, and for instructions on copying the accounting data and school listing information from the FY 2020 AFR file to the SLR AFR.

### **Cover and Coding Errors tabs**

New alerts were added to the Cover to direct districts to address various issues in the AFR before submitting it to ADE. One of the new alerts directs districts to a new tab for coding corrections that would cause underreporting in the AFR. Corrections on that tab are required when they meet or exceed 10 percent of the related reporting, but districts are encouraged to address all related corrections in future coding, other than issues related to rounding error (i.e., amounts generally less than \$10).

### **Page 3**

Added lines for Function 3300 Community Services Operations to allow reporting for any appropriate CSF costs associated with such operations. Also, a line was added for function 2310 in Fund 013 for teacher liability insurance costs paid from that fund as allowed by statute, if any.

### **Page 5**

Added a line for COVID-19 federal relief grants to report amounts for all such grants in total. Those grants are also included in the other federal projects line on page 5, but the new line is for only COVID-19 relief grants.

### **Page 7**

Updated Section H—Average Teacher Salary to match the table in the FY 2020 budget forms.

### **Page 9**

Added lines for total spending from federal vs. State and local sources, technology expenditures, and 4 specific federal grant revenues for federal reporting. The new lines for technology expenditures are optional reporting until FY 2022, as the related codes are not required in the USFR Chart of Accounts until July 1, 2021.

### **School listing**

Added tab for districts to add information about the student counts and unit code(s) used for each of their schools. This information will be used to complete the SLR AFR.

### **Results-based Funding Report**

Integrated ADE’s previously separate reporting form into the AFR reporting package.