

AFR/MFR Standard Journal Entries

- Federal Accrual Entry & Reversal
- State Accrual Entry & Reversal (under development)
- Sales Tax Refunds
- Child Nutrition
- Textbooks
- Transfers to Charter Schools
- Special Issues

These are standard journal entries that each PSU must use when posting selected types of transactions to their general ledger. DPI uses these general ledger entries to ensure that these transactions are being recorded uniformly for reporting and statistical purposes. This is especially relevant in determining the per-pupil expenditures. Review the codes and make sure all applicable journal entries follow these standards. If you have any questions, please contact Roxane Bernard by [email](#) or call her at 919-807-3725.