# *Annual Financial Report*

*School District, Charter School, CTC/AVTS, and Special Program Jointure (PDE-2057)*

*&*

*Intermediate Units (PDE-2056)*

## *2011-12*
*Access Database User Manual*

## *Part 2*
*Data File Load and Specifications Manual*

System Documentation and User Manual
Release 1 – July 2011

**School Finance section of PDE Website:**

**www.education.state.pa.us** (under Policies and Procedures)

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**Commonwealth of Pennsylvania**
**Governor's Office of the Budget**

■ *Introduction*

The database package contains a data file loading utility (DFL) for optional use by the reporting school. The utility loads expenditure and revenue data automatically into the database by using data files generated by the school or the school's service provider. The DFL dramatically reduces manual data entry time for schools that can obtain or generate data files that meet the DFL file requirements.

■ *DFL Overview*

It is important to note that schools can still choose to enter their data manually into the AFR database. The DFL does not alter the report content or layout; all entry fields are still available for manual keying of data.

The only requirement for using the DFL is the creation of revenue and expenditures data files with correct format and content. One file will contain expenditure data, and the other will contain revenue data. The files must be resident on the computer where the AFR package is being run. The specifications for these files are listed in this manual and detail the required file content and format.

Once the files are created, run the DFL by clicking the "Load Data Files" button on the main menu page of the AFR. Clicking this button opens a menu that will allow the loading of revenues and expenditures. Correctly formatted files will allow the expenditure or revenue data to be loaded into the AFR database package, usually in a matter of minutes for each file. When the DFL has completed the load process, the AFR database is recalculated automatically, and all relevant subtotals, totals, and roll-ups for the revenues and expenditures are updated.

■ *Advantages Of Using The AFR With The DFL*

- Eliminates keying errors and maintains integrity of reported account balances with accounting system information.

- Requires little maintenance once the mechanism for creating the data files is in place. The School Finance Division project team will distribute updated files of valid functions and objects for revenues and expenditures each year.

■ *Obtaining The Required Data Files*

The expenditure and revenue data files required by the DFL may be summarized to the same level as the AFR, or may be a dump of expenditure and revenue account balances. The account code structure mandated by the School Accounting Manual allows schools to expand the chart of accounts by adding function and/or object codes to account at a lower level of detail. Each school's data files must be accumulated to the level of function and object required by the AFR package. This is done by either creating the data files at the summarized level, or by selecting the *Crosswalk* selection from the Load Data Files Menu.

The data files required by the DFL have these important characteristics:

- They are comma-delimited text files.

- They contain only the function and object codes that are allowed for reporting in the AFR database. Amounts recorded under any other codes must be accumulated or "rolled up" to higher-level codes that are expected by the AFR when the data file is created.

■ *Using The Data Load (DFL)*

**a.** Load the AFR Database.

**b.** Create Data Files. The first step in using the DFL is creating revenue and expenditure data files in the correct formats. Review the file specifications listed in this manual in order to ensure the correct formatting is used.

**c.** Save the data files to the PC's hard drive, preferably in the sdafr12 or iuafr12 folder accordingly.

**d.** Open the AFR database program. The AFR will open to the blue Comptroller's screen.

**e.** Click the Main Menu button.

**f.** On the Main Menu choose the Enter School Information option and complete this section if it has not been previously completed.

**g.** Click the Main Menu button.

**h.** Click the Load Data Files button on the Main Menu

**i.** A screen will display the available data types to load. Select the file type to load by clicking the circle next to that selection. Only one selection can be made at a time.

**j.** Click the Load Data button. A message to confirm the type of file to load will display.

**k.** Click Yes to continue.

**l.** Locate the data file to load, highlight the file name, and click OK.

**m.** A message stating the number of records in your data file will display.

**n.** Click the OK button. The crosswalk screen will display any accounts that were not loaded.

**o.** Accounts listed on the crosswalk screen must be crosswalked to a valid account for the AFR by entering the corrected account code in the white boxes provided . Valid account codes are provided on the PDE website under: Policies and Procedures | School Finance |   School District AFR or Intermediate Unit AFR. Note: If there are any accounts on this screen that should not be included within the revenue or expenditure sections of the AFR, check the Throw Away box for that account.

**p.** After correcting any incorrect codes, click the Post Accounts button. Continue this process until all accounts are posted.

**q.** Click the Previous Menu button to return to the previous page to continue with the load process.

- **Clear buttons**: The Clear Data option may be used if you wish to delete all of the revenue or expenditure data previously loaded.

- **Runtime Error:** This can happen for a number of reasons, but it generally means the data load execution has stopped. This is often caused by a problem with the format of the data file. Check the data file for the inclusion of any stray characters such as extra returns at the end of the data, or extra spaces within the data lines that will need to be removed.

- The software may display message boxes at various times. Most are self-explanatory.

- **Remember to check the crosswalk screens to check if any accounts did not load.**

The recommended loading and saving sequence is:

1. Load revenues first. Check the revenue totals against the accounting system output. Follow the instructions below If something didn't load correctly.

2.  Load expenditures.  Check the expenditure totals against the accounting system output.  Follow the instructions below If something didn't load correctly.

3.  Complete the remainder of the AFR manually including the financial statements and the special schedules

4.  Remember to check and correct any validation errors shown on the Validations page.

■  *What If the Data Didn't Load Correctly?*

If the revenue or expenditure totals after running the DFL don't match the accounting system output, there are several options for correcting the situation.

If only a few amounts are incorrect, or were missed because of an invalid code in the data file, a new file does not have to be generated.  Go to the appropriate data entry section of the AFR (expenditures or revenues) and enter or correct the amounts manually.  The AFR always functions as a manual-entry package even if the optional DFL is being used.

A large discrepancy in the record counts and/or data totals usually indicates the data file contains records coded to an invalid account code level, such as subtotals and summary account levels. At any time, all account codes can be cleared using the clear data button to delete the data. Regenerate the data files correctly, reload the new data file and crosswalk any amounts as needed.

■  *Valid Data File Format And Content*

1.  The data files must contain data summarized to the account code level required by the AFR to be loaded to the AFR.  Crosswalk any amounts showing on the crosswalk page to valid AFR accounts. Any amounts included in the data file with invalid function or object codes will *not* be loaded into the worksheet.

2.  The data files should include records only for those account codes that have a balance.

3.  Amounts should be reported in dollars and cents.  **No more than two decimals may be reported.**

4.  The data files should not contain records for rollup or subtotal level functions and objects.

5.  Each record in the data files must contain **ALL** the amount fields specified in the record format. Separate amount fields with commas.  If the AFR data for a given school does not require one or more of these amounts, the record should contain a zero in that field.  Either a single zero (0) or zero dollars and cents (0.00) can be used.  Here is an example of a SD AFR expenditure data record for Function 1280, Object 100 with only the Elementary and Federal amounts reported:

    1280,100,199400.29,0.00,38521.87,0.00

6.  Do not include commas within any amounts in the data files.

7.  If any negative numbers must be included, they must have a minus sign (-) preceding the number. Example:  -210443

8.  The last record in the file must contain data.  Depending on how the file is generated, the last row (or record) might contain only a special character such as an end-of-file character (EOF).  Eliminate this if possible. Although the DFL attempts to trap and correct these situations, depending on the character, this could still cause a problem with the loading.

A list of valid account codes is available on the School Finance section of the PDE website:
    **www.education.state.pa.us**  (under Policies and Procedures)

- ### *Format Requirements Applicable to all Data Files*

    - Comma delimited ASCII or plain text file
    - Zero in amount field if not reported
    - No commas in amounts
    - Only two places allowed after the decimal
    - Minus sign before negative amounts

- ### *SD Expenditure Data File Format* *(PDE-2057)*

    Record length:  Variable
    Sort:           Ascending by Function code and Object code

| No. | Name | Length | Format | Notes |
|-----|------|--------|--------|-------|
| 1 | Function code | 6 | 9999 | Four digits required |
| 2 | Object code | 5 | 999 | Three digits required |
| 3 | Elementary amount | 13 | 9(10).99 | |
| 4 | Secondary amount | 13 | 9(10).99 | |
| 5 | Federal amount | 13 | 9(10).99 | |
| 6 | Total amount | 13 | 9(10).99 | |

- ### *SD Revenue Data File Format* *(PDE-2057)*

    Record length:  Variable
    Sort:           Ascending by Revenue code

| No. | Name | Length | Format | Notes |
|-----|------|--------|--------|-------|
| 1 | Revenue code | 6 | 9999 | Four digits required |
| 2 | Revenue amount | 13 | 9(10).99 | |
| 3 | Current year accrual amount | 13 | 9(10).99 | |
| 4 | Prior year accrual amount | 13 | 9(10).99 | |

- ### *IU Special Revenue Fund Expenditure Data File Format* *(PDE-2056)*

    - Program numbers assigned are:
        1. Special Education
        2. Transportation
        3. Institutionalized Children
        4. Early Intervention

    Each record must be in the following format:
    Function, Object, Program Number, Amount
    Example:  1200,100,1,100.00
    　　　　　　1200,100,2,200.00
    　　　　　　1200,100,3,400.00
    　　　　　　1200,100,4,500.00

- **_IU Special Revenue Fund Revenue Data File Format_** *(PDE-2056)*

  - Program numbers assigned are:
    1. Special Education
    2. Transportation
    3. Institutionalized Children
    4. Early Intervention

  Each record must be in the following format:
  Revenue Code, Program Number, Amount
  Example: 6500,1,100.00
             6500,2,100.00
             6500,3,100.00
             6500,4,100.00

- **_IU General Fund Expenditure Data File Format_** *(PDE-2056)*

  - Program numbers assigned are:
    1. Administration
    2. Curriculum Development and Improvement
    3. Education Planning
    4. Instructional Materials
    5. Management
    6. Continuing Education
    7. Pupil Personnel
    8. State and Federal Liaison
    9. Federal
    10. Medical Assistance
    11. Act 89
    12. Other

  Each record must be in the following format:
  Function, Object, Program Number, Amount
  Example: 1000,100,1,1000.00
             1000,100,2,4000.00
             1000,100,3,8000.00
             1000,100,4,2000.00
             1000,100,5,1000.00
             1000,100,6,3000.00
             1000,100,7,4000.00
             1000,100,8,5000.00
             1000,100,9,1000.00
             1000,100,10,12000.00
             1000,100,11,2000.00
             1000,100,12,3000.00

- **_IU General Fund Revenue Data File Format_** *(PDE-2056)*

  - Program numbers assigned are:
    1. Administration
    2. Curriculum Development and Improvement
    3. Education Planning
    4. Instructional Materials
    5. Management
    6. Continuing Education
    7. Pupil Personnel
    8. State and Federal Liaison
    9. Federal
    10. Medical Assistance
    11. Act 89
    12. Other

  Each record must be in the following format:
  Revenue Code, Program Number, Amount
  Example: 6500,1,1000.00
             6500,2,2000.00
             6500,3,4000.00
             6500,4,8000.00
             6500,5,13000.00
             6500,6,2000.00
             6500,7,5000.00
             6500,8,7000.00
             6500,9,3000.00
             6500,10,2000.00
             6500,11,1000.00
             6500,12,1000.00

**Contact School Finance via e-mail with questions:**
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