Consolidated Financial Reporting System

General Fund Budget
(formerly PDE-2028 and PDE-2054)

Fiscal Year 2016-2017
Calendar Year 2017

Available Now:
School Districts

Coming in December:
Career and Technology Centers
Charter Schools
Intermediate Units

Application Documentation and User Manual
Version 1 – November 23, 2015

Pennsylvania Department of Education
Bureau of Budget and Fiscal Management
Division of Subsidy Data and Administration
www.education.pa.gov
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Commonwealth of Pennsylvania  
Department of Education

All aspects of the application design, including but not limited to page layouts, formulas, and macro programming, are the property of the Commonwealth of Pennsylvania and are not to be copied except as instructed in the software documentation in order to complete the required annual budget reporting. No other copying or duplication is permitted without the written consent of the Pennsylvania Department of Education. Copyright 2015.
1. Overview of CFRS – General Fund Budget and System Requirements

The Pennsylvania Department of Education (PDE) has developed a new online application for the collection of General Fund Budget (GFB) data. This new application, the Consolidated Financial Reporting System (CFRS), replaces the Microsoft Access-based software used in previous years to collect this mandatory information. CFRS is maintained by PDE for Commonwealth local educational agencies (LEAs) as the required method of completing the required preliminary and final budget reporting.

CFRS takes advantage of the latest PDE portal technologies for an easy-to-use interface and experience that makes data entry and submission of required financial data simple and efficient.

In addition, the new system will support real-time financial data reporting with more live status reporting, report generation and online signature page submission.

Both a preliminary* and final budget is required to be adopted by school districts. Only a final budget is required for career and technology centers, charter schools, intermediate units and special program jointures.

Pages 1 - 12 contain basic information about completing the budget.

Pages 13 - 21 contain detailed information pertaining to the completion of specific sections of the budget.

Page 22 contains instructions for using the Import and Delete Data File option. This option provides a method for loading revenue and expenditure data (excluding tax data) from your accounting system into the revenue and expenditure tables of CFRS without manually key-entering it. If you have not used the import feature for previous submissions, you should review this section to learn its advantages. There is no requirement to import data files to complete your budget; in fact, entering data manually could be more expeditious than configuring accounting software to export data files to import to CFRS.

* Unless a resolution pursuant to §311(d)(1) of SS Act 1 of 2006 is adopted by the school board and approved by PDE.

Web Browser Compatibility

CFRS was developed using newer technologies and, therefore, is supported by newer web browsers. Users with browser versions less than the following should consider upgrading to ensure maximum application stability and operability.

- IE 10 SP3 and above
- Chrome 37 and above
- Firefox 32 and above
- Opera 31 and above
2. Accessing and Updating PDE-2028

The screenshots on the following pages provide the linear progression of data entry and submission for CFRS sub-applications (AFR and GFB).

First, users must log in to CFRS. There are two options for accessing PDE portal applications:

a. Directly on the MyPDESuite Application page:
   
   https://www.mypdeapps.pa.gov or

b. Via PDE homepage:
   

   On the gray bar at the bottom of the page, select PDE Online Services.
   
   Then, select Access MyPDESuite.

MyPDESuite Application Login Screen

Welcome to the application login screen to access your personalized account.

If you are a citizen and have an existing account, enter your Username and Password. If you are a Commonwealth employee, please insert the appropriate domain name in front of your username (example: cwoplusername).

Username: ____________________________
Password: ____________________________

Log In

If you are a citizen and do not have an account, please click on the Register link to register for a new account.

Register | Forgot Password | Profile

After logging in to CFRS, the landing page will be the first screen displayed:

Select a Submission Type:

AFR
Annual Financial Report

Last 3 years status:

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>Version</th>
<th>Status</th>
<th>Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>2014-2015</td>
<td>Original</td>
<td>Not Started</td>
<td></td>
</tr>
</tbody>
</table>

GFB
General Fund Budget

Last 3 years status:

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>Version</th>
<th>Status</th>
<th>Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>2016-2017</td>
<td>Original</td>
<td>Not Started</td>
<td></td>
</tr>
</tbody>
</table>

This screen will show the filing/review status of the last three years of data submissions within CFRS.
The top navigation bar will show the latest fiscal year that is open for data collection:


When selecting GFB from the landing page, users will be directed to the GFB home page.

Each page shows the data-entry navigation menu (on the left) and the data-entry status for each required screen (in the center).

**GFB screen**

![GFB - Data Entry and Submission Status]

New to data entry with CFRS is the utilization of left-navigation menu indicators for completion status of individual screens. These indicators are as follows:

- ✅ Indicates data entry and validations are sufficiently complete to allow submission.
- ⚠ Indicates data entry and/or validations are insufficient to allow submission.
- ❌ Indicates data entry has not been initiated.

The following three sections must show a green checkmark for submission of data to the commonwealth:

- a. LEA Contact Information
- b. Data Entry (revenues, expenditures, statements, schedules)
- c. Validations

When all three sections show a green checkmark, the Completion Status in section 1 of the Submit Data/Documents screen will change to **Pending Submission**.
LEA Contact Information is required before any other screen can be accessed. After entering information (at a minimum, fields required by a *), click the Save button to obtain a green checkmark. Users may then proceed to financial data-entry screens.

The Data Entry screen will perform an analysis of the data entered to determine if data are either 1) inconsistent with PDE records or 2) outside of standard or allowable ranges.

An initial visit to Validations screen will only have three buttons: Save Justification, Run Validations, and Print Validation Errors.

Users should click the Run Validations button to perform the validation check and list any errors found by CFRS. When the screen refreshes, these errors will be displayed on the screen.

Certain validations will allow for a justification – that is, the user’s rationale as to why the data entered is valid. After entering justifications, click the Save Justification button.

If the validation error does not have a justification field, the error cannot be justified and must be cleared on the individual data-entry screen.

When all validation errors are either cleared or justified, use the Save Complete button. At that point, a green checkmark will be shown in the left navigation menu.
3. Data Entry - Overview and Details

It is recommended that you complete the budget in a specific order. CFRS has been designed with many interconnected fields. By entering data into a specific function field, that same data will appear in all fields that have the same function number. The recommended order for entering data after you have entered your LEA Contact Information is:

1) Revenues [Tax Data first]
2) Expenditures
3) Special Schedules

Note regarding Import Data Files: If you are going to use the import data file option to enter revenue and expenditure data, please go to page 21. If the accounting software does not roll revenue and expenditure data to the proper summary level, numerous functions will have to be crosswalked.

1. Complete the LEA Contact Information entry screen

The first time the budget application is started, the LEA Contact Information entry screen must be completed before screens can be viewed for data entry. The information provided on this screen will ensure PDE can efficiently contact the appropriate person with any issues found with the submission.

a) All fields marked with a red asterisk on this screen must be completed before continuing.

b) After completing this screen, click Save (bottom of the screen). If all required fields have been completed, 'Record Saved Successfully' will display. If not, an error message stating the missing required fields will display.

2. Select Budget Type: Preliminary / Resolution / Final

This selection is only for school districts, which must first choose the type of document that is currently being worked on: Preliminary, Resolution or Final. This will affect report headers and certification forms, as well as limit the fields available for data entry. (The Certification of Use of PDE-2028 and the Certification of Estimated Ending Fund Balance will be visible for school districts only when the budget type is "Final.") The Sandbox option available to all LEAs is to be used for making projections. The data entered in Sandbox cannot be uploaded to PDE.

If a resolution was adopted pursuant to section 311(d)(1) of SS Act 1, complete all tax information on the Tax Data screen. The tax reports can be viewed using the Reports menu. Upload a scanned copy of the resolution, to PDE within five (5) days of adoption via the Submit Data/Documents option.

If a preliminary budget was adopted, submit to PDE as required in Chapter 4.

3. Enter Tax Data (School Districts Only)

a) On the Main Menu screen, click the Revenues tab, then the Tax Data tab.

b) On the Tax Data entry screen, click the Real Estate Taxes tab to enter the real estate tax information, click the All Other Taxes tab for all other taxes levied.
c) Choose **Save Incomplete** to save the data without running validations. **Save Complete** will save the data and run validations. The View Report button will display the Real Estate Tax Rate(RETR) report.

d) Please be patient while calculations are performed as they can only occur with these two buttons.

e) After completing all the information for 6111 (Real Estate Taxes), click on the All Other Taxes tab to continue entering tax information. Users must complete all required data before leaving the Tax Data screen.

f) Complete all information for each entry line. Missing essential information will trigger a validation error and will require correction before submission. Enter explanations when required. Depending on the school district class, all codes will not be visible.

### 4. Enter Revenue Detail Data (All LEAs)

a) On the Main Menu screen, click **Revenues**.

b) In addition to Tax Data, there are two other components in the revenue category: Beginning Fund Balance and Revenue Detail.

c) Click **Beginning Fund Balance**. LEAs should enter the total estimated beginning nonspendable, spendable, committed, assigned and unassigned fund balances. This will ensure that an accurate estimated ending fund balance is calculated by the database.

d) Choose the **Revenue Detail** option to enter all revenues not associated with taxes. The major revenue function codes are listed on four tabs at the top of the screen. Note that tax-related data in the following functions, e.g. 6111, 6120, 6131, 6140s, 6150s, 6160s and 7340, must be entered in the Tax Data section of the Revenues menu.

### 5. Enter Expenditure Data

a) On the Main Menu screen, choose Expenditures.

The Expenditure detail screen opens with account code 1100 displayed in the drop-down box.

b) To access the correct object code, use the tab key or the mouse. Begin entering data until all applicable codes have been completed.

c) When all the data for function 1100 has been entered, choose ‘Save Complete’, then move the cursor up to the drop-down box that currently shows 1100 and click on the arrow to access 1200.

d) Continue this process until all expenditure functions have been completed.

### 6. Enter Special Schedules Data

The Special Schedules menu lists three options:

- Cash and Investments
- Schedule of Indebtedness
- Ending Fund Balance Entry and Budgetary Reserve

Information must be entered for all three items.

a) On the Main Menu screen, choose Special Schedules.

b) Access each Schedule by clicking on the appropriate button.

c) The Schedule of Cash and Investments and the Schedule of Indebtedness provides tabs to access the Short-Term and Long-Term portion of the schedules. These schedules must be completed.
The Long-Term section of the Schedule of Indebtedness also provides a drop-down box to enter information for specific funds.

d) The Ending Fund Balance and Budgetary Reserve screen must be reviewed. Click on the button to access this schedule. If there are entries in the 0830, 0840, 0850 or the 5900 account codes, an explanation must be provided in the corresponding justification box on the validation screen. The amounts listed in Nonspendable and Restricted Fund Balance pull from the beginning fund balance and cannot be changed.

Note: The entire ending fund balance (not including nonspendable and restricted) will default to 0850 (unassigned) unless amounts are entered in the 0830 or 0840 field, resulting in a recalculation of 0850.

7. Enter Budget Adoption Date

Before checking for validation errors, please check that the date of board adoption is entered and correct. Click the option for entering LEA Contact Information. The entry field is the last option at the bottom of the page.

8. Check for Validation Errors

Validating performs the dual function of checking for mathematical accuracy and ensuring the compliance of data with Pennsylvania Department of Education guidelines.

a) On the Main Menu screen, click the Validations button.

b) Click the Run Validations button at the bottom of the Validations screen.

c) If there are any discrepancies in the budget, the corresponding validation will be displayed. The section of the database where the error is located and the corresponding numbers will be displayed for use in correction of the error.

d) Some validation errors allow the user to enter a justification; if the data entered is correct, and the validation cannot be cleared, enter the justification in the field provided.

e) The validations screen can be printed for use in checking the errors by clicking the Print Validation Errors button at the bottom of the screen.

f) Return to the Main Menu screen to access the appropriate section to correct the displayed errors.

g) After the data has been changed, return to the Validations section of the database and re-run the validations by clicking the Run Validations button. Validations must be re-run every time data has changed.

h) Continue this process until all validations have been cleared, or justifications have been entered for allowable errors.

Note: All validations must be cleared or have saved justifications. Any budget that is returned by PDE will be considered as not submitted and will be subject to delinquent status if not returned by the deadline.
4. Submitting the General Fund Budget

In order to properly submit a budget to PDE, the following steps must be performed:

- Save all categories in the left-navigation area of the application so that all indicators are green
- Upload the signed Accuracy Certification Statement
- Select “Submit GFB”

Failure to submit the budget may result in failure-to-file subsidy forfeitures of $300/day if 30 days beyond the due date (final budget only).

A. Upload the budget data and required signed documents

On the Main Menu, click the **Submit Data/Documents** button. Choose the **Submit GFB** button to submit the budget data to PDE.

Choose the drop-down box labeled **Select Document to Upload** and select the document to be uploaded. Choose **Browse…** and find the copy of the scanned document on your computer. If successful, a message stating File Uploaded Successfully will appear. At the bottom of page the file name, document type, file type and upload date and time will also appear.

Please consult your technical support staff when encountering difficulty uploading this information. LEAs encountering problems should contact their network administrators before consulting PDE.

B. Uploading the required documents

Upload the signed Accuracy Certification Statement accessed from the Reports option by:

- **February 1, 2016 (preliminary budget)** or
- **Within 15 days of adoption (final budget)**

A list of the required documents to upload to PDE can be found below.

On the Main Menu, click the **Reports** button. This will display the Reports menu screen, which has a series of options to print individual reports and report sections. Choose the **View/Print PDF** option after selecting the requested report to view, save or print the report.
Upload a copy of **ONLY** the following for the Division of Subsidy Data and Administration:

**Preliminary Budget (school districts only)**

**Adopt by January 27, 2016 – upload the following in CFRS by February 1:**
- Accuracy Certification Statement (previously known as the Cover Page)
- Fully completed budget information. Clicking the Submit GFB button on the Submit Data/Documents screen will upload the data to PDE.

School districts adopting a resolution pursuant to §311(d)(1) of SS Act 1 are required upload a scanned copy of the resolution, as well as completing and submitting all tax reports.

**Final Budget**

**By May 31, 2016 (school districts only):**
- Certification of Use of PDE-2028 for Public Inspection of Proposed Budget

  This single page must be scanned and uploaded to PDE **immediately** following adoption of proposed final budget (only for school districts’ final budget, on or before May 31).

**Adopt by June 30, 2016 – Upload the following within 15 days of adoption:**
- Signed Accuracy Certification Statement
- Signed Certification of Estimated Ending Fund Balance (school districts only)

Pursuant to School Code section 687(h), and consistent with prior years, electronic (PDF) copies of the final budget must be sent to the House and Senate Education Committees at HREC@pahousegop.com and SenEdComm@pasen.gov.
5. Revising the General Fund Budget

If a revised General Fund Budget must be submitted following the initial submission to PDE, the following steps must be completed:

- Update of information in CFRS
- Upload of a new Accuracy Certification Statement signed by your chief school administrator
- A list of accounts on the budget that were affected by the revisions.

Revisions should only be submitted due to data entry errors in the original version or when the board has officially reopened and adopted a revised budget.

LEAs should contact PDE before submitting a revised budget and indicate the reason for the change.
6. User Support

The top navigation menu in CFRS will always show a link for Help and Support:

![CFRS Home](CFRS.png)

Depending on the user’s current screen, this link will direct users to a different page:

1. When on the **Landing Page**, Help and Support will link to PDE’s general help page: [http://www.education.pa.gov/Pages/Help-and-Support.aspx#.VfGLK1TD-Uk](http://www.education.pa.gov/Pages/Help-and-Support.aspx#.VfGLK1TD-Uk)

2. When in **GFB**, Help and Support will link to the GFB detailed instruction page: [http://www.education.pa.gov/Teachers%20-%20Administrators/School%20Finances/Finances/GeneralFundBudget/Pages/default.aspx#.VfGMN1TD-Uk](http://www.education.pa.gov/Teachers%20-%20Administrators/School%20Finances/Finances/GeneralFundBudget/Pages/default.aspx#.VfGMN1TD-Uk)

General questions on CFRS should be directed to [ra-CFRS@pa.gov](mailto:ra-CFRS@pa.gov).

Questions specifically related to GFB should be directed to [ra-GFB@pa.gov](mailto:ra-GFB@pa.gov).
7. Revenue Data Entry

Revenue data entry is broken down into three areas of the budget program:

A. Tax Data
B. Beginning Fund Balance
C. Revenue Detail

Each section is covered below.

A. Tax Data Entry (school districts only)

The tax data entry portion of the budget has been the cause of the largest amount of questions of any area within the budget program. Tax data entry is separated into two (2) tabs: Real Estate Taxes and All Other Taxes.

6111 – Current Real Estate Taxes

All school districts must enter the following key items in order for the program to correctly calculate real estate tax rates or tax revenue available for the budget:

- Real estate mills needed (school districts with one millage rate)
  or
- Approximate revenue needed from real estate taxes (multi-county school districts)
- County taxable assessed values
- Estimated collection percentages
- Number of decimals to which tax rates should be calculated (if using Revenue method)
If any of the counties in which a school district is located underwent a countywide reassessment or a change in predetermined ratio, the school district must select ‘Yes’ and shall report the county assessed value of new construction and renovations.

School districts located in multiple counties or with multiple municipal governments will be permitted to enter an estimated collection percentage for *each* county/municipal government. A weighted average collection percentage will automatically be calculated in order to derive uniform real estate tax rates. This calculated percentage appears in the Total column on line J of the RETR report.

It is **critical** that the index maximum tax rate (based on the index and approved referendum exceptions) not be exceeded. Rounding is not permitted if doing so causes the tax rate to be greater than the maximum. For example, if the maximum tax rate is 26.3578 mills, the tax rate may be one of the following: 26.0, 26.3, 26.357 or 26.3578 mills. Rounding is not permitted; 27.0, 26.4, 26.36, 26.359 are all over the index and may not be adopted.

**Multi-County School Districts**

School districts in multiple counties or municipal taxing jurisdictions select the section 672.1 method of determining tax rates, which is ultimately approved by the school board. School districts that change methods for 2016-2017 must contact PDE for a software update to the PDE-2028. This is to adjust prior year tax rates, assessed values, and properly set base millage rates in order to correctly apply the Act 1 index.

Method *(a)(1)* utilizes assessed value data from counties that have different predetermined ratios. This is the most frequently-used method used by school districts due to its use of assessed values that do not need to be recalculated (i.e., equalized) as with method *(a)(2)*.

School districts choosing method *(a)(2)* must *first* calculate correct county assessed values pursuant to the detailed instruction provided in section 672.1(a)(2) of the School Code. This is extremely important because the PDE-2028 software will assume proper assessed value data has been entered. The text of 672.1 can be found on the PDE website at [www.education.pa.gov](http://www.education.pa.gov).

Method *(a)(3)* cannot be used by most school districts due to its narrow requirements: all counties must be assessed at one hundred percent (100%) of market value and must be using the same base year for both assessed and market value.
Method (b) is even narrower in its qualifications: the school district must be located within one county but composed of two or more municipal governments, one of which levies property taxes upon assessments made for county tax purposes and at least one that utilizes separate assessments made for municipal tax purposes. A school district in this situation may use either method (a)(1) or (a)(2) to calculate real estate taxes.

Finally, section 672.1(c) stipulates that any school district that has undergone a countywide reassessment cannot use method (a)(2) until the latest ratio of assessed to market value as determined by STEB is based upon the revised assessments.

Any concerns about the calculation of real estate tax rates or functionality of CFRS should be addressed to Valecia Pierce or Jonathan Hollenbach at (717) 787-5423, option 4.
Tax Relief Data – Final budget only

These fields are included to report property tax relief data for all school districts. This data includes four items:

- Amount of tax relief from state/local sources (i.e. sum of tax relief being provided to taxpayers from state property tax reduction allocations and Act 1 EIT, if applicable)
- assessed value exclusion per homestead (i.e. homestead exclusion) by county
- number of approved homesteads and farmsteads by county
- median assessed value of all homestead properties

The field Amount of Tax Relief for Homestead Exclusions is the total dollar amount of property tax relief being provided this budget year by providing a reduction in taxable assessments on qualified properties, i.e. the amount of the state property tax reduction allocation (current and prior years) plus Act 1 EIT revenue budgeted to be collected and used to provide homestead/farmstead exclusions. This dollar amount will be subtracted from the total ‘tax levy generated by mills’ on line M at the bottom of page 1 of the Real Estate Tax Rate (RETR) report. The bottom line on page 1 represents the net amount of current property taxes available for use in the budget. This field is calculated as the sum of the following three fields:

- The field 2016-17 State Property Tax Reduction Allocation (7340) used for Homestead Exclusions is used to report the amount of state revenue being used to provide homestead exclusions. PDE will update the application with the state revenue in April 2016.
- The field 2015-16 leftover State Property Tax Reduction Allocation (7340) used for Homestead Exclusions is used to report any leftover state revenue that was received in the prior year for homestead exclusions but was not used.
- The field Portion of Act 1 EIT Revenue (6131) used for Homestead Exclusions is only available to the twelve school districts that levy an Act 1 EIT. This field represents the portion of estimated 6131 collections (reported on the 6130 tab) that will be used to provide homestead exclusions in 2016-2017; the difference is the amount of revenue the school district is maintaining for operational needs and/or the amount of revenue being used to lower the real estate tax rate, if applicable.
The fields for *Lowering Real Estate Tax Rate* are to be used for the amount of State Property Tax Reduction Allocation (7340) or Act 1 EIT Revenue (6131) that is used to lower the real estate tax rate, if necessary. Amounts should only be entered after the maximum homestead exclusion has been provided to all qualified properties based on 50% of the median assessed value of homestead properties. These amounts will not be included in the revenue calculations, since the reduction is already accounted for by the lowered tax rate.

![Lowering RE Tax Rate: $72,500](image)

The Real Estate Tax Rate (RETR) report details the calculation of a school district’s property tax rates. These are the School Code-compliant rates that should appear on school district tax notices.

It is critical that the index maximum tax rate not be exceeded (unless referendum exceptions are approved). For example, if the maximum tax rate – found on line P of the real estate tax rate report – is 26.8578 mills, then the tax rate may be one of the following: 26.8, 26.85, 26.857 or 26.8578 mills. Rounding up is not permitted as in these examples: 27.0, 26.9, 26.86 and 26.858, which are all greater than the index maximum tax rate.

**All Other Taxes**

**6120 – Section 679 Per Capita Taxes**

School districts levying per capita taxes pursuant to section 679 of the School Code should enter the tax rate (not to exceed $5.00). In addition, the estimated revenue must be entered.

**6130 – Act 1 Earned Income Taxes**

This group relates to the EIT (6131) voters approved in eight school districts in May 2007. These school districts, in addition to the four former Act 50 school districts, should enter the tax rate approved, the tax levy (100%) and the estimated (budgeted) revenue. This figure should include the amount of revenue that will be used to provide homestead/farmstead exclusions; as well as, the amount of revenue used to lower the real estate tax rate and any revenue the school district will use for operations pursuant to section 321(b)(4) of SS Act 1.

The portion that will be used for tax relief should be entered on the Tax Relief tab.

**6140 – Act 511 Flat Rate Taxes (Local Tax Enabling Act)**

School districts levying any of the following taxes should enter the tax rate, tax levy (100%) and estimated revenue where appropriate:

- per capita
- occupation—flat
- local services / occupational privilege
- trailer
- business privilege
- mechanical device
- other taxes (parking, dumping, etc.)

Enter only the school district share of the tax rate, levy and estimated revenue.
6150 – Act 511 Proportional Rate Taxes (Local Tax Enabling Act)

School districts levying any of the following taxes should enter the tax rate, tax levy (100%) and estimated revenue where appropriate:

- earned income taxes
- occupation—millage
- real estate transfer
- amusement
- business privilege
- mechanical device
- mercantile
- other taxes (parking, dumping, etc.)

Enter only the school district share of the tax rate, levy and estimated revenue.

More information pertaining to the history and statutory maximums of Act 511 taxes can be found in the Department of Community and Economic Development’s Taxation Manual online at www.newpa.com.

B. Estimated Beginning Fund Balance

This screen exists to report five start-of-year items: 1) estimated beginning fund balance-nonspendable 2) estimated beginning fund balance-restricted 3) estimated beginning fund balance-committed 4) estimated beginning fund balance-assigned and 5) estimated beginning fund balance-unassigned.

<table>
<thead>
<tr>
<th>Fund Balances not available for appropriation</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Account</td>
<td>Amount</td>
</tr>
<tr>
<td>0810 Nonspendable Fund Balance</td>
<td>$</td>
</tr>
<tr>
<td>0820 Restricted Fund Balance</td>
<td>$</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Fund Balances available for appropriation</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Account</td>
<td>Amount</td>
</tr>
<tr>
<td>0830 Committed Fund Balance</td>
<td>$</td>
</tr>
<tr>
<td>0840 Assigned Fund Balance</td>
<td>$</td>
</tr>
<tr>
<td>0850 Unassigned Fund Balance</td>
<td>$</td>
</tr>
</tbody>
</table>

**Estimated Beginning Fund Balance – Nonspendable, Restricted, Committed, Assigned, Unassigned**

Report the total estimated beginning fund balance on each of the five lines of the screen. The total amount should be the same as, or very close to, the ending fund balance from the previous fiscal year.
C. Revenue Detail

Revenues from local, state and federal sources are reported on the Revenue Detail screen. Navigation between major revenue functions (6000-local, 7000-state, 8000-federal and 9000-other) can be done by choosing the appropriate tab:

Some local revenue items are grayed-out for school districts. These items are transferred from the Tax Data Entry portion of the program and cannot be entered via the Revenue Detail screen.
8. Expenditure Information Entry

All expenditure items are entered via the Expenditure Detail screen. As with the Revenue Detail, navigation between the sub-functions is done using either the drop-down box or the arrows at the top of the screen:

Object level view for category 1000:

Data entry is performed by entering object-level data in major objects only. Expenditures accounted for in sub-objects must be rolled up to the “00” level object (100, 200, etc.) for budget purposes.

Budgetary Reserve (5900): The purpose of this function is to hold some funds in “reserve” in the event of unforeseen expenditures during the budget year; LEAs are permitted to transfer funds between functions beginning on October 1 of the budget year (§687 of the School Code). See the Manual of Accounting for more information on the board actions required.

Generally, functions with salary data (object 100) should have benefit data (object 200). Justifications are permitted on the validation-check screen for functions not meeting this standard.

The full (100%) social security and retirement benefit should be budgeted, not only the LEA’s share. LEAs must remember to properly budget for state social security and retirement revenue. These revenue estimates should be at least fifty percent (50%) of the non-federally funded expenditure estimates.
9. Special Schedule Data Entry

There are three screens found under Special Schedules: Cash and Investments, Indebtedness and Fund Balance Entry and Budgetary Reserve.

A. Cash and Investments

The June 30, 2016, and June 30, 2017 estimate and projection of both ‘Cash and Short-Term Investments’ and ‘Long-Term Investments’ should be done for all funds an LEA utilizes. Select either the short-term or long-term investment from the data entry screen.

B. Schedule of Indebtedness

The June 30, 2016 Estimate and June 30, 2017 Projection of ‘Short-Term Payables’ should be updated by category: General Fund and Other Funds.

The June 30, 2016 Estimate and June 30, 2017 Projection of ‘Long-Term Indebtedness’ should updated by fund and Account Code. Only principal amounts should be included (interest should be excluded).

C. Ending Fund Balance Entry and Budgetary Reserve

There are six fields listed on this screen:

1) 0810 Nonspendable Fund Balance
2) 0820 Restricted Fund Balance
3) 0830 Estimated Ending Committed Fund Balance
4) 0840 Estimated Ending Assigned Fund Balance
5) 0850 Estimated Ending Unassigned Fund Balance
6) 5900 Budgetary Reserve
The Estimated Ending Unassigned Fund Balance (0850) is automatically calculated using the following formula:

\[
\text{Total Beginning Estimated Fund Balance} (0830+0840+0850) + \text{Revenues} - \text{Expenditures}
\]

The entire Estimated Ending Fund Balance is automatically allocated to the Estimated Ending Unassigned Fund Balance (0850) field.

School districts that have either Assigned or Committed some or all of the total Estimated Ending Fund Balance should enter these amounts in the Estimated Ending Committed and/or Assigned Fund Balance (0830, 0840) fields. The dollar amount in 0850 will automatically adjust so that the sum of the amounts in 0830, 0840 and 0850 equal the total Estimated Ending Fund Balance.

The Budgetary Reserve (5900) field is identical to the amount entered on the Expenditure Detail screen. This function appears on this screen so that a justification may be entered if the LEA has budgeted any funds in 5900.

The amounts entered in Nonspendable (0810) and Restricted (0820) Fund Balance are carried forward from the Beginning Fund Balances and cannot be changed.

Certain fields on the Fund Balance Summary screen that contains a dollar amount require a justification explaining the reason that a fund balance or reserve is being held. LEAs may generalize about the amount and need not account for every dollar being held in reserve.

**Fund Balance Certification (school districts only)**

Section 688 of the School Code restricts a school district’s estimated ending assigned fund balance (0840) plus estimated ending unassigned fund balance (0850) from exceeding a certain percentage of the total budgeted expenditures when raising property taxes. This percentage depends on the size of the school district’s budget and ranges from 8-12%.

This certification page will be automatically populated based on data entered in the budget and can be printed from the Reports menu of the final budget that is to be adopted by June 30. The superintendent’s signature is required for submission.
10. Importing and Deleting Data Files

As an alternative to manual data entry, users may import (i.e. upload) selected revenue and expenditure data via text or comma-delimited files (.txt or .csv).

The revenue and expenditure accounts available for importing are available here:

**GFB:** [http://www.education.pa.gov/Teachers%20-%20Administrators/School%20Finances/Finances/GeneralFundBudget/Pages/PDE-2028.aspx#.VecAVFTDUk](http://www.education.pa.gov/Teachers%20-%20Administrators/School%20Finances/Finances/GeneralFundBudget/Pages/PDE-2028.aspx#.VecAVFTD-Uk)

This screen also allows a user to delete existing data in any of the categories.

Files created for revenue and expenditure data upload must include column headers: FundCode,AccountCode,ObjectCode,Amount. As displayed below, all values must be comma-delimited.

<table>
<thead>
<tr>
<th>FundCode,AccountCode,ObjectCode,Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>10,1100,100,1</td>
</tr>
<tr>
<td>10,1100,200,10</td>
</tr>
<tr>
<td>10,1100,300,100</td>
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<td>10,1100,400,1000</td>
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</tr>
<tr>
<td>10,1100,700,100000</td>
</tr>
<tr>
<td>10,1100,800,1000000</td>
</tr>
</tbody>
</table>