Annual Financial Report
(PDE-2056)

Intermediate Units

2009-10
Access Database User Manual

Part 1
General Information For All Users

System Documentation and User Manual
Release 1 – July 2010

School Finance 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 Local Education Agency Financial Reporting System is the system designed for PA public schools by the Pennsylvania Office of the Budget, Comptroller Operations to report annual financial data. Currently, the annual financial report (AFR) is offered for school districts, AVTSs, charter schools, special schools, and intermediate units using an Access database reporting package. The database is a menu driven application that operates on a run-time version of Microsoft Access 2002. Therefore, it is not necessary to purchase specific application software.

This user manual is comprised of two parts. Part 1 contains the basic information necessary to complete the 2009-2010 FY AFR package. Part 2 provides the information necessary to use the Data File Load (DFL). The DFL feature of the database automatically uploads data files into the revenue and expenditure pages of the AFR package. Loading data files is not necessary for the completion of the AFR--manual entry of the data is the other option.

■ *Summary Of Changes This Year*

The following section details the changes made to the AFR this year.

✓ **Revenues:**

   Add:

   - 6835 - ARRA Title I Pass Through
   - 8731 - ARRA Build America Bonds
   - 8799 - ARRA Miscellaneous

   Delete

   - 8670 – Previously entitled Drug Free. Drug free revenues should be coded to 8517.

✓ **Special Schedules:**

   - RICE – Restricted Indirect Cost Schedule: This schedule has been reformatted and additional data is being collected pursuant to data requests by the Federal government. An additional data entry area has been added to collect termination/leave payout salaries for all expenditure functions 1000, 2000, and 3000.

   - ARRA Schedule - The following expenditure codes have been added to the ARRA schedule: Function 3200, and Object 820 within all functions.

✓ **Hard copy submission requirement changes:** Beginning with the 2009-10 AFR, the <u>only</u> printed item that will be required to be submitted via mail will be the original signed AFR coversheet. Printed copies of the AFR financial statement pages no longer need to be mailed to the Comptroller's Office. Again this year, the MD&A and Notes are not to be submitted to the Comptroller's Office in any format, but should be completed and made available upon request.

   Mailing address for Signed Cover Sheet submission:
   Bureau of Commonwealth Accounting
   Special Accounting Division
   Central Agencies and School Finance
   555 Walnut St – 9th Floor
   Harrisburg, PA 17101

- ### *Hardware and Software Requirements*

  Access 2002 or a run time version of Access 2002. The runtime version of Access 2002 can be downloaded via a link on the PDE website: **www.education.state.pa.us** under Policies and Procedures.

- ### *Overview of Package*

  #### Package Layout And Map
  The database is organized into separate levels, each containing a different section of the AFR. Each level is accessed by clicking on the button for that specific section from the **Main Menu**.

  #### Validations And Error Messages
  An important feature of the package is the inclusion of edits and validations that display error codes to the user. **The AFR must be validation free before it is submitted to the Comptroller's Office or it will be returned for correction.** AFRs returned for corrections, will be considered delinquent until a corrected error free report is submitted.

  #### Tips
  TIPS are located throughout the package. When choosing a screen within the report, the Tips display automatically to alert the user of helpful information for completing that part of the AFR.

- ### *Loading the Run Time Version of Access*

  The AFR database is designed to operate using only Microsoft Access 2002. A runtime version of Access 2002 is available for schools that do not have Access 2002 installed. See the Hardware and Software Requirements section at the beginning of this page for information on this topic.

  NOTE: Runtime Access installation is only required if Access 2002 is not installed on the computer that will be used to complete the AFR.

  #### *Installing the Runtime Access Software*

  1. Go to the PDE website: www.education.state.pa.us under Policies and Procedures
  2. Click on School Finance, Annual Financial Report - Intermediate Unit, Access 2002 Runtime Version
  3. Right click the Runtime2002.zip file and choose Copy to Folder
  4. Be sure C drive is listed in the browse window and click OK
  5. Once the copy is complete, double click the Runtime2002.zip file in the C drive to unzip
  6. Click extract, and designate the C drive as the location.
  7. Locate the Runtime folder and double click the file Setup.exe

      The Runtime folder will be located in the C drive for those that downloaded the software, or on the Runtime Access CD received via mail.

8. Click the **Install Now** button to install the Microsoft Access 2002 Runtime application.

9. A message will display that the program setup was completed successfully.

10. Download the AFR package for the current year from the website.

■ *Downloading and Installing the AFR software for fiscal year 2009-10*

Check with the Technical Support staff of the IU to verify if the AFR must be installed by someone with Administrator rights.

Download the executable file from the website

1) Click on the link to the AFR executable file.

2) A File Download box will appear. At the prompt to either run or save the iuafr10.exe file choose the Save button.

3) The Save As dialog box will appear.

4) Verify that the file will be saved in the C: drive in the Save In box   Do not change the default file name iuafr10.exe

5) Click the Save button.

6) A download box will appear and the AFR executable (iuafr10.exe) file will download to the C: drive.

7) When the download is complete, either a message will display: "Download Complete" or the box will close automatically. If the box does not disappear, click the Close button.

8) Exit the Internet browser.

Unzip the downloaded file (iuafr10.exe) and run the setup program to install the AFR software

1) Start Windows Explorer

2) Locate and double click the file iuafr10.exe saved in the C: drive.

3) A WinZip self-extractor box will open with the message "This will install the IU AFR…" Click OK

4) In the WinZip self-extractor window, click Unzip.   Important: The " Unzip to folder" specified should not be changed. The path is set to automatically default to C:\iuafr10\Package.

5) A message box will be displayed stating files unzipped successfully. Click OK, then click Close in the WinZip self-extractor window if it does not close automatically.

6) A blue screen will open automatically titled 2009-10 IU Annual Financial Report Setup. Click OK.

7) On the next screen, click the large computer icon button to begin the setup process. Important: Do not click the Change Directory button.

8) On the Program Group screen, click Continue. **Important**: do not make any changes to this screen. The program group will automatically default to 2009-10 IU Annual Financial Report.

9) Version conflict alerts may appear advising that a file being copied is not newer than the file currently on the system. Click the Yes button to keep the existing file and proceed with the installation.

10) At the conclusion of this process, a screen will appear indicating that the 2009-10 IU AFR Setup was completed successfully. Click OK.

In Windows Explorer, click on the View option, click on Refresh. Access the C: drive and locate the iuafr10 folder. Double click on the folder. The installed components of the database will appear as files. There are only two (2) parts of the database that are of importance to the user: **iuafr10.mde** and **iuafrdata10.mdb**. The first file is referred to as the front end and contains the programming for the database. The second file (**iuafrdata10.mdb**) is referred to as the back end, and will store all the AFR input data. A renamed copy of the backend file will be the only one submitted to School Finance.

■ *Make a backup copy*

A backup copy of the database component should be created to avoid the loss of data in the event of a computer failure or system malfunction.

■ *Opening The AFR Database For Data Entry*

The package contains everything necessary for BOTH manual entry and DFL use. The method used to load data is at the user's discretion. *NOTE: To use the data file load (DFL) to enter revenue and expenditure amounts, read Part 2 of this manual before continuing with these instructions.*

To enter AFR data in the database, first start the software. On the Desktop: Select Start, Programs, 2009-10 IU Annual Financial Report. **The database utilizes the Run-Time version of Access and will not use any version of Access currently installed on the computer.**

The database will open to a screen labeled PA Department of Education Comptroller's Office. Click on the button labeled **Main Menu**. (There may be a slight delay until the database opens).

■ *Entering Information into the Database*

A database is designed with many interconnected fields so that when data is keyed into a specific code field that same data will appear in all code fields with the same account number. This aspect of the database makes data entry very user friendly and less time consuming than manually entering all data and ensures that corresponding data is entered in the correct code on subsequent pages.

• **The recommended order for data entry is:**

School Information, Revenues, Expenditures, Special Schedules and Financial Statements.

• **Entering Negative Amounts**

To enter a negative amount to a field, use a minus sign (hyphen) as the first character in the number. Do not leave a space between the minus sign and the number itself.

Step 1: Completing the School Information Data Screen

This section must be completed first.

a. Enter the AUN number of the IU without using hyphens. The school name will be automatically displayed based on the AUN number. If the school name displayed is incorrect or displays an error, check the AUN number entered.

b. Move the cursor down one line at a time by using the enter button and continue entering the remaining information in the street address, city, county, etc. fields.

c. All fields on this page must be completed before continuing onto the next sections.

d. The contact person listed will be the one contacted with AFR questions. Be sure to enter someone knowledgeable about the entries in the AFR in order to avoid any delays in processing your report.

e. Click on the Main Menu button at the end of the screen to access the Main Menu.

• The **Main Menu** Screen contains buttons that will navigate the user to a specific area of the AFR.

Step 2: Designating Major Funds

In order to enter data into the AFR all Major funds must be determined and designated by clicking the Designate Major Funds button on the Main Menu. The General Fund, Special Education Fund (23), Spec Ed Transportation Fund (24), Institutionalized Children (25), Early Intervention (26) Food Service (51) and Internal Service (60) will automatically be designated as Major funds and will not be available for selection on this screen.

Step 3: Entering Revenue Data

a. From the Main Menu Screen – Click the Enter Account Information Button

b. On the Account Information Screen, click Enter Revenue Information

c. Click the General Fund Revenues button.

d. Revenues for 6000 are displayed. To begin data entry, position the mouse in the first field where data will be reported and click. To move to the next field, hit the enter key.

e. Navigation to the next revenue code can be accomplished in one of two ways. Click on the arrow next to the 6000 and choose that area or use the hands buttons located at the bottom right of the screen to go to the next available revenue code. Continue entering data until all the revenue information has been reported.

f. The Previous Menu button located at the bottom of the screen will exit from the current screen and allow access to different areas of the report.

g. Return to the Revenue detail screen to begin entering Special Revenue Fund revenue information. The instructions for data entry are the same as for the General Fund revenues.

h. Click on the Previous Menu button to return to the Revenue Information Entry Screen and click the Allocation to Program button to enter data.

i. After completing all applicable fields and screens, click on the Previous Menu button at the end of the Revenue Information Entry screen to return to the Account Information Entry Menu.

Step 4: Entering Expenditure Data

  a. On the Account Information Screen, click the Enter Expenditure Detail Information Button.

  b. Choose either General Fund Expenditures or Special Revenue Fund Expenditures.

  c. The Expenditure detail screen opens with account code 1000 displayed in the drop down box.

  d. Begin entering data in the correct object level by moving the mouse to the first object code and clicking.   Use the enter key to move to the next field.

  e. When all the data for function 1000 has been completed, move the mouse up to the drop down box (that currently shows 1000) and click on the arrow. Select account code where data will be entered (i.e., 2100, 2200, or 2300). The arrow buttons also provide navigation to the next available code or to access the previous account code. Only the account codes listed on the AFR will be displayed.

  f. Continue this process until all the expenditures have been entered.

  g. To move to the next AFR section, click on the Previous Menu button at the end of the screen to return to the Account Information Entry Menu Screen.

Step 5: Entering Special Schedules Information

The Special Schedules Menu consists of four unique Schedules: Act 89 Encumbrance Schedule, Act 89 Reconciliation, Restricted Indirect Cost and Eliminations, and American Recovery and Reinvestment Act Schedule. There is no specified order of completion for these Schedules.

On the Account Information Screen, click the Special Schedules Information button.

  a. Access each Schedule by clicking on the appropriate button.

  b. After completing each Schedule return to the Schedules Data Entry Screen by clicking on the Previous Menu button at the end of the screen.

Note: The Restricted Indirect Cost and Eliminations Schedule must be completed in order to receive a certified Restricted Indirect Cost Rate from the Department of Education. Unallowable costs will be eliminated from the schedule so it is very important to ensure that the costs reported fit the criteria listed as allowable.

Account code 2990 is included in the RICE schedule to report Pass Through funds. Enter your 2990-899 total or use the check box to indicate that there are no Pass Through Funds to report, even if a restricted indirect cost rate is not requested.

Step 6: Entering data to the Financial Statements

  a. On the Account Information Screen, click the Financial Statements Information button.

  b. The screen will display the Financial Statements Information Entry menu. Choose a Statement to begin entering data. The only account codes that will be displayed are those requiring manual entry. Any account code data entry field in the financial statements that is filled by a data roll-up from another part of the AFR will not be accessible in the data entry screen. For example, Fund 10, code 7000 on the Statement of Revenues, Expenditures and Changes in Fund Balances (REG), is filled by a data roll-up from the Revenue section of the AFR. The number will appear on the View Screen and also the printed page, but will not appear as a data entry field on the REG Statement

c. Use the drop down box or the arrows to access the other funds on each schedule.

d. Access the remaining Statements using the **Previous Menu** button at the end of the screen.

■ *Checking for Validation Errors*

The Validations perform the function of checking the AFR for mathematical accuracy and for consistency with the <u>Manual of Accounting and Financial Reporting for PA Public Schools</u>, and all other reporting guidelines.

a. After entering all your data into the AFR, return to the Main Menu screen.

b. Click the View Validations button.

c. Click the Run Validations button at the bottom of the validations view screen.

d. If there are discrepancies, the corresponding validation will be displayed. The validation report screen will identify the area of the report and the account codes in question to aid in the correction of the error.

e. The Print button on this screen will print the validation errors detected.

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

g. Return to the Validations section of the database and rerun the validations by clicking the Run Validations button.

h. Continue this process until all validations have been cleared.

i. The validation process may take several minutes to complete. If the process becomes increasingly long, exit out of the database and reenter.

j. The database should recalculate when data is changed. If, upon viewing the Financial Statements, the database has not performed a recalculation, exit out of the view screen and access the financial Statement where the change was made. Exit the screen and the database should recalculate and update the information.

> *NOTE: Do not return the AFR package to Comptroller Operations with unjustified error messages or it will be considered rejected. All rejected AFR's will not be considered received and may result in delayed payments if not returned by the October 31st deadline.*

■ *Printing*

<u>**Printer Compatibility**</u>

The AFR package should be compatible with any printer that can print from Windows in landscape mode. One of the standard Windows fonts, Arial, has been used throughout the database in 8 point size.

<u>**Printing the report**</u>

a. Return to the Main Menu.

b. Click on the View or Print Reports button. The screen will display buttons to View or Print the Sections of the AFR.

c. The View button has scroll bars to allow navigation to view the entire page.

d. The Print button allows the option of printing the whole package, sections of the package, or individual expenditure codes on the Expenditure detail button.

e. Choose either View or Print and click on that option.

f. To return to the View or Print Reports Screen from the View option, either click on the inside 'X' at the right top side of the screen, or on the left top of the screen click on the close option.

g. Return to the Main Menu by clicking on the Previous Menu button.

h. Each screen also permits the printing of that item by selecting the View Report button and then choosing File Print to print that page of the AFR

■ Creating a Copy of the AFR Data File for Electronic Submission

The AFR data file must be renamed before returning it to the Comptroller's Office. Renaming the file will identify each school's data with a unique file name. Two files with the same name cannot be loaded to the FTP site. If a file is not named correctly, it may be overwritten by another school's data.

- On the Main Menu screen locate the Button labeled, Make Copy of AFR data to Send to School Finance. A submission copy of the .mdb data file will be placed in a newly created folder named: C:\iuafr10\Send In. When the copy has been created, a message box will appear showing the path and name of the submission file, along with the location of the AFR ftp submission site and login information. This message can be printed and used for reference in locating and submitting the data file.

- All AFR files must be renamed using this function before loading to the FTP site. Files incorrectly named will not be considered submitted. **Do not post the SendIn folder to the FTP site; only post the renamed database file**

■ Returning the AFR Package to Comptroller Operations

Submission Deadline

The due date for the AFR is October 31, 2010. The AFR file must be submitted **via an FTP site** to the School Finance section. Files not received by the due date will be considered delinquent and subject to subsidy withholding and fines of $300 per day.

- On the AFR database Main Menu, click Make a copy of AFR data to send to School Finance.
- The name and location of the newly created file copy will appear in a new window which can be printed for reference.
- Locate the newly created copy of the data file in the iuafr10/Send In folder on the C: drive. Do **not** zip this file.
- Open the internet browser and enter the following FTP site address: **ftp://afr@ftp.state.pa.us**
    - ◆ If a **Log On As** window does not automatically open, proceed with one of the following options:
        - ▪ Click File, Login As.
            OR
        - ▪ Click View, Open FTP Site in Windows Explorer, then File, Login As
            OR
        - ▪ If you are taken to a window that contains the text: *FTP root at ftp.state.pa.us,* Click Page, Open FTP Site in Windows Explorer, then File, Login As

- Complete the **Log On As** window with the username and password provided in the **AFR Release Pennlink dated 9/15/10**.

  > *Note: Do Not login to the ftp site anonymously*

- Copy and paste the **AFR data file** from the C:/iuafr10/Send In folder to the open FTP site. ***Do not copy and submit the entire SendIn folder.***

- Close the internet connection.

- An AFR file submission e-mail acknowledgment will be sent to the IU's PennLink address after the file has been posted to the FTP site if the file has been properly renamed. Penn Link messages are transmitted at regular intervals, so it may be several hours before a confirmation is sent.

  NOTE: When entering the FTP site, no files currently residing on the site will be visible by any LEA. A log is created each morning that will report all AFR files received by the previous day. Access this log through the PDE website to verify receipt of each school's AFR.

▪ *Hardcopy Requirements*

- ✓ **New** -. Beginning with the 2009-10 AFR, the <u>only</u> printed item that will be required to be submitted via mail will be the original signed AFR coversheet. Printed copies of the financial statements are no longer required.

- ✓ The signed coversheet should be mailed to the Comptrollers Office October 31, 2010. In addition, a full hardcopy set of the AFR must be mailed to the Department of Education at the address below and a copy must be retained as part of the school's records.

- ✓ Again this year, It is no longer a requirement to submit the Management's Discussion & Analysis (MD&A) and Notes to the Financial Statements in conjunction with AFR filing. However, these documents should be completed and made available to the Bureau of Commonwealth Accounting upon request.

▪ *Returning Your AFR Required Paperwork*

Submission Deadline

The AFR package must be submitted to the Comptrollers Office by October 31, 2010.

Mailing Instructions

Mail a hardcopy of the Cover Sheet containing all original signatures to the address below:

Bureau of Commonwealth Accounting
Special Accounting Division
Central Agencies and School Finance
555 Walnut St – 9th Fl
Harrisburg, PA 17101

Send a <u>complete</u> hard copy of the AFR to:

> Jeannine Weiser
> Pennsylvania Department of Education
> Bureau of Budget and Fiscal Management
> 333 Market Street
> Harrisburg, PA 17126-0333

To be considered properly filed, the renamed iuafrdata10.mdb data file **and** the hardcopy signed signature page **must be** received in the Comptroller's Office by the date indicated above. The penalty for late submission is the withholding of State funds. An additional fine of $300 per day may be assessed on any IU that does not submit their report within 30 days of the due date.

■ *Revisions to a filed AFR*

Revised AFR files are submitted using the FTP site.   The revised file must also be renamed using the Make a Copy procedures on page 7 of this Manual. The revised renamed iuafrdata10.mdb file must be posted to the FTP site where the original file was submitted.

Comptroller Operations cannot guarantee the processing of AFR revisions in the current year for a certified restricted indirect cost rate. It is imperative that the initial report submitted be as accurate as possible.

■ *Special Issues*

Formatting Restrictions And Warnings

In order to effectively review the AFR data once it is submitted to the Central Agencies and School Finance section, the format of the database and location of each specific data item, formula, and validation *must not change.* For this reason, the database file is "sealed" or "locked." It is critical that the following restrictions be followed:

- Do not work with the database in any directory other than c:\iuafr10.
- Do not attempt to unseal or unlock the database file.
- Do not delete, edit, copy, or move any formulas or macros.
- Do not delete, copy, or move data input in a cell to another cell.
- Do not enter additional formulas. Data is copied during an extraction process in our office and additional formulas cause problems during this procedure.

NOTE: If any of these restrictions are violated, the AFR package will be considered improperly filed and will be rejected. Returned AFRs will be considered outstanding and will be delinquent if not returned to the Comptroller Operations by October 31st.

▪ *AFR Retention*

Hardcopy Retention
A signed hardcopy print of the entire AFR must be retained within each school.

File Retention
Retain a copy of the validation free iuafrdata10.mdb file.

▪ *User Support*

Penn*Link Support
Update Bulletins will be sent to schools through Penn Link.

WEB help
Updates will also be posted to the PDE Website:
      www.education.state.pa.us under Policies and Procedures

Staff Support
Requests for assistance should be submitted to ra-schlfin@state.pa.us

NOTE: Before reporting a problem to the School Finance, check with the school's Technical Support personnel to determine if this may be an internal PC related problem.

▪ *Codes for the Encumbrance Schedule*

The following pages list the allowable accounts to use when completing the Act 89 Encumbrance Schedule. All other accounts are not permitted on these schedules.

Valid Codes For Adjustments and Encumbrances Schedules

1100/100	1100/610	1200/530	1410/290	1420/240	1420/800
1100/210	1100/620	1200/540	1410/300	1420/250	1440/100
1100/220	1100/630	1200/550	1410/400	1420/260	1440/210
1100/230	1100/640	1200/560	1410/510	1420/270	1440/220
1100/240	1100/760	1200/580	1410/520	1420/280	1440/230
1100/250	1100/800	1200/590	1410/530	1420/290	1440/240
1100/260	1200/100	1200/610	1410/540	1420/300	1440/250
1100/270	1200/210	1200/630	1410/550	1420/400	1440/260
1100/280	1200/220	1200/640	1410/560	1420/510	1440/270
1100/290	1200/230	1200/760	1410/580	1420/520	1440/280
1100/300	1200/240	1200/800	1410/590	1420/530	1440/290
1100/400	1200/250	1410/100	1410/610	1420/540	1440/300
1100/510	1200/260	1410/210	1410/620	1420/550	1440/400
1100/520	1200/270	1410/220	1410/640	1420/560	1440/510
1100/530	1200/280	1410/230	1410/760	1420/580	1440/520
1100/540	1200/290	1410/240	1410/800	1420/590	1440/530
1100/550	1200/300	1410/250	1420/100	1420/610	1440/540
1100/560	1200/400	1410/260	1420/210	1420/620	1440/550
1100/580	1200/510	1410/270	1420/220	1420/640	1440/560
1100/590	1200/520	1410/280	1420/230	1420/760	1440/580

1440/590	1600/220	2120/520	2150/230	2170/550	2310/260
1440/610	1600/230	2120/530	2150/240	2170/580	2310/270
1440/620	1600/240	2120/540	2150/250	2170/590	2310/280
1440/640	1600/250	2120/550	2150/260	2170/610	2310/290
1440/760	1600/260	2120/580	2150/270	2170/640	2310/300
1440/800	1600/270	2120/590	2150/280	2170/760	2310/400
1490/100	1600/280	2120/610	2150/290	2170/800	2310/520
1490/210	1600/290	2120/640	2150/300	2190/100	2310/530
1490/220	1600/300	2120/760	2150/400	2190/210	2310/540
1490/230	1600/400	2120/800	2150/510	2190/220	2310/550
1490/240	1600/510	2130/100	2150/520	2190/230	2310/580
1490/250	1600/520	2130/210	2150/530	2190/240	2310/590
1490/260	1600/530	2130/220	2150/540	2190/250	2310/610
1490/270	1600/540	2130/230	2150/550	2190/260	2310/630
1490/280	1600/550	2130/240	2150/580	2190/270	2310/640
1490/290	1600/560	2130/250	2150/590	2190/280	2310/760
1490/300	1600/580	2130/260	2150/610	2190/290	2310/800
1490/400	1600/590	2130/270	2150/640	2190/300	2320/100
1490/510	1600/610	2130/280	2150/760	2190/400	2320/210
1490/520	1600/620	2130/290	2150/800	2190/510	2320/220
1490/530	1600/640	2130/300	2160/100	2190/520	2320/230
1490/540	1600/760	2130/400	2160/210	2190/530	2320/240
1490/550	1600/800	2130/510	2160/220	2190/540	2320/250
1490/560	2110/100	2130/520	2160/230	2190/550	2320/260
1490/580	2110/210	2130/530	2160/240	2190/580	2320/270
1490/590	2110/220	2130/540	2160/250	2190/590	2320/280
1490/610	2110/230	2130/550	2160/260	2190/610	2320/290
1490/620	2110/240	2130/580	2160/270	2190/640	2320/300
1490/630	2110/250	2130/590	2160/280	2190/760	2320/400
1490/640	2110/260	2130/610	2160/290	2190/800	2320/520
1490/760	2110/270	2130/640	2160/300	2200/100	2320/530
1490/800	2110/280	2130/760	2160/400	2200/210	2320/540
1500/100	2110/290	2130/800	2160/510	2200/220	2320/550
1500/210	2110/300	2140/100	2160/520	2200/230	2320/580
1500/220	2110/400	2140/210	2160/530	2200/240	2320/590
1500/230	2110/510	2140/220	2160/540	2200/250	2320/610
1500/240	2110/520	2140/230	2160/550	2200/260	2320/640
1500/250	2110/530	2140/240	2160/580	2200/270	2320/760
1500/260	2110/540	2140/250	2160/590	2200/280	2320/800
1500/270	2110/550	2140/260	2160/610	2200/290	2330/100
1600/280	2110/580	2140/270	2160/640	2200/300	2330/210
1500/290	2110/590	2140/280	2160/760	2200/400	2330/220
1500/300	2110/610	2140/290	2160/800	2200/520	2330/230
1500/400	2110/640	2140/300	2170/100	2200/530	2330/240
1500/510	2110/760	2140/400	2170/210	2200/540	2330/250
1500/520	2110/800	2140/510	2170/220	2200/550	2330/260
1500/530	2120/100	2140/520	2170/230	2200/580	2330/270
1500/540	2120/210	2140/530	2170/240	2200/590	2330/280
1500/550	2120/220	2140/540	2170/250	2200/610	2330/290
1500/560	2120/230	2140/550	2170/260	2200/630	2330/300
1500/580	2120/240	2140/580	2170/270	2200/640	2330/400
1500/590	2120/250	2140/590	2170/280	2200/760	2330/520
1500/610	2120/260	2140/610	2170/290	2200/800	2330/530
1500/620	2120/270	2140/640	2170/300	2310/100	2330/540
1500/640	2120/280	2140/760	2170/400	2310/210	2330/550
1500/760	2120/290	2140/800	2170/510	2310/220	2330/580
1500/800	2120/300	2150/100	2170/520	2310/230	2330/590
1600/100	2120/400	2150/210	2170/530	2310/240	2330/610
1600/210	2120/510	2150/220	2170/540	2310/250	2330/640

2330/760	2360/400	2390/100	2600/521	2900/800	4200/270
2330/800	2360/520	2390/210	2600/522	3200/100	4200/280
2340/100	2360/530	2390/220	2600/523	3200/210	4200/290
2340/210	2360/540	2390/230	2600/529	3200/220	4200/300
2340/220	2360/550	2390/240	2600/530	3200/230	4200/410
2340/230	2360/580	2390/250	2600/540	3200/240	4200/420
2340/240	2360/590	2390/260	2600/550	3200/250	4200/430
2340/250	2360/610	2390/270	2600/580	3200/260	4200/440
2340/260	2360/620	2390/280	2600/590	3200/270	4200/450
2340/270	2360/640	2390/290	2600/610	3200/280	4200/460
2340/280	2360/760	2390/300	2600/620	3200/290	4200/490
2340/290	2360/800	2390/400	2600/640	3200/300	4200/520
2340/300	2370/100	2390/520	2600/760	3200/400	4200/540
2340/400	2370/210	2390/530	2600/800	3200/510	4200/580
2340/520	2370/220	2390/540	2800/100	3200/520	4200/610
2340/530	2370/230	2390/550	2800/210	3200/530	4200/760
2340/540	2370/240	2390/580	2800/220	3200/540	4400/100
2340/550	2370/250	2390/590	2800/230	3200/550	4400/210
2340/580	2370/260	2390/610	2800/240	3200/580	4400/220
2340/590	2370/270	2390/640	2800/250	3200/590	4400/230
2340/610	2370/280	2390/760	2800/260	3200/610	4400/240
2340/640	2370/290	2390/800	2800/270	3200/620	4400/250
2340/760	2370/300	2500/100	2800/280	3200/630	4400/260
2340/800	2370/400	2500/210	2800/290	3200/640	4400/270
2350/100	2370/520	2500/220	2800/300	3200/760	4400/280
2350/210	2370/530	2500/230	2800/400	3200/800	4400/290
2350/220	2370/540	2500/240	2800/520	3300/100	4400/300
2350/230	2370/550	2500/250	2800/530	3300/210	4400/540
2350/240	2370/580	2500/260	2800/540	3300/220	4400/580
2350/250	2370/590	2500/270	2800/550	3300/230	4400/610
2350/260	2370/610	2500/280	2800/580	3300/240	4600/100
2350/270	2370/640	2500/290	2800/590	3300/250	4600/210
2350/280	2370/760	2500/300	2800/610	3300/260	4600/220
2350/290	2370/800	2500/400	2800/640	3300/270	4600/230
2350/300	2380/100	2500/520	2800/760	3300/280	4600/240
2350/400	2380/210	2500/530	2800/800	3300/290	4600/250
2350/520	2380/220	2500/540	2900/100	3300/300	4600/260
2350/530	2380/230	2500/550	2900/210	3300/400	4600/270
2350/540	2380/240	2500/580	2900/220	3300/520	4800/280
2350/550	2380/250	2500/590	2900/230	3300/530	4600/290
2350/580	2380/260	2500/610	2900/240	3300/540	4600/300
2350/590	2380/270	2500/620	2900/250	3300/550	4600/410
2350/610	2380/280	2500/640	2900/260	3300/580	4600/420
2350/640	2380/290	2500/760	2900/270	3300/590	4600/430
2350/760	2380/300	2500/800	2900/280	3300/610	4600/440
2350/800	2380/400	2600/100	2900/290	3300/620	4600/450
2360/100	2380/520	2600/210	2900/300	3300/630	4600/460
2360/210	2380/530	2600/220	2900/400	3300/640	4600/490
2360/220	2380/540	2600/230	2900/520	3300/760	4600/520
2360/230	2380/550	2600/240	2900/530	3300/800	4600/540
2360/240	2380/580	2600/250	2900/540	4200/100	4600/580
2360/250	2380/590	2600/260	2900/550	4200/210	4600/610
2360/260	2380/610	2600/270	2900/580	4200/220	4600/760
2360/270	2380/620	2600/280	2900/590	4200/230	
2360/280	2380/640	2600/290	2900/610	4200/240	
2360/290	2380/760	2600/300	2900/640	4200/250	
2360/300	2380/800	2600/400	2900/760	4200/260	