

Adding Accounting Data & Chart of Accounts to the AFR File

Preparing district data

Before following the instructions below to add your accounting data to the AFR file for automatic completion of most of the pages in the AFR, you **must** complete the preparation steps described in the AFR's General instructions to ensure your data is accurate and finalized. Those steps include reconciling revenues, expenditures, and cash balances to the county and making any adjusting journal entries noted during year-end reviews. Such entries should ensure all funds and all accounting transactions are included in your accounting records before you proceed.

The automations in the AFR file rely on the accounting data being presented in 1 of the 2 formats described below.

Data Format 1—Data in Columns A-C

	A	B	C
1	Account	Description	YTD Transactions
2	001.000.0000.0103.000.000.0000	CASH ON DEPOSIT W/COUNTY	\$ (10,359,376.02)

- Column A with the account code string with the required elements of Fund, Program, Function, Object and Unit in that order and separated by a period between each element. If any optional elements are included, they must appear after the Unit element.
- Column B with a description related to the account string
- Column C with the dollar amount of the total transactions for each unique account string combination.

Data Format 2—Data in Columns B, C, and G-K

	B	C	G	H	I	J	K
1	Description	YTD Transactions	Fund	Program	Function	Object	Unit
2	CASH ON DEPOSIT W/COUNTY	\$ (10,359,376.02)	001	000	0000	0103	000

- Separate columns with the Fund, Program, Function, Object, and Unit code (Columns G-K).
- A single column with the description related to the account string (Column B).
- A single column with the dollar amount of the total transactions for each unique account string combination (Column C).

Steps for Visions Users (Format 1 only)

1. Open General Ledger>Transaction Inquiry>Account Detail
2. Click on box to Exclude Inactive Accounts and then Apply Selection button
3. Click+Ctrl on the following columns to highlight; Account, Description, YTD
4. Right Click on a highlighted column and select Show Columns
5. Right Click again and select Export to Excel
6. Save the file
7. See steps below on checking your data and copying it into the AFR file.

Steps for Other System Users (Either format)

1. Determine what format(s) your system can export your accounting string, description, and year-to-date transaction total in for possible further manipulation.
2. Work with your accounting system vendor or district IT department to take the data produced by your system and bring it into an excel file with columns as describe in Data Format 1 or 2 above.
3. See steps below on checking your data and copying it into the AFR file.

Checking and copying your data to the AFR file

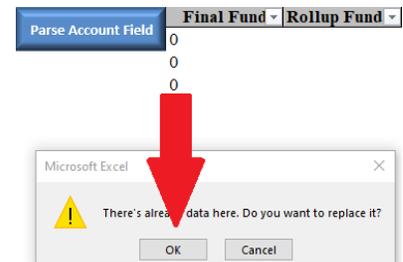
1. Open your newly created data file.
2. Verify that YTD Transaction amounts are negative numbers for revenues (credit balances) and positive numbers for expenditures (debit balances).
3. Note a check total amount by clicking in the first cell with a YTD Transactions amount (Cell C2 in the examples above) and pressing Shift+Ctrl+Down Arrow, and note the row number in the bottom left of the screen and the “Sum” in the bottom right of the screen.

To improve formula processing time, the AFR files have been set to use up to 45,000 rows of accounting data. **If you have more than 45,000 rows of data**, contact the Accountability Services Division of the Auditor General’s Office at asd@azauditor.gov to receive larger capacity AFR files.

The “Sum” is the net amount of all amounts in the data file (should be zero if your general ledger is in balance and credit balances are negative amounts). This amount will be used in step 6 or step 13 below, as applicable, and in step 4 of the **Transferring data to the SLR AFR** section, to ensure all data was copied and pasted to the AFR files.

Steps 4 through 9 are for Format 1 users only, Format 2 users should skip to step 10.

4. Copy the data in the Account, Description, and YTD Transactions columns **WITHOUT** column headers by clicking in cell A2. Press Shift+Ctrl+End to highlight all data without the headers, then click Copy on the Home Ribbon or press Ctrl+C.
5. Open the 2020 AFR file and navigate to Cell A2 of the Accounting Data tab. Paste the data (Ctrl +V) and it will be shown in columns A, B, and C of the Accounting Data tab.
6. Confirm the check total noted in step 3 above matches the check total for column C in the Accounting Data tab. If the amounts do not agree, start over without saving the 2020 AFR file to ensure you get all data correctly copied to the Accounting Data tab.
7. Press the blue “Parse Account Field” button, which will populate the Fund, Program, Function, Object, and Unit columns (G, H, I, J, and K).
8. After the “Parse Account Field” button has been pressed, Excel will return a message stating: “There’s already data here. Do you want to replace it?” **Press the OK button to proceed.**
9. Continue with step 15 below.



Steps 10 through 14 are for Format 2 users only.

10. Copy the data in the Description, and YTD Transactions columns **WITHOUT** column headers by clicking in the first Description cell with data and dragging right to also select the first YTD Transactions cell with data (Cell B2 and Cell C2 in the Format 2 example above). Press Shift+Ctrl+Down Arrow to highlight all data without the headers, then click Copy on the Home Ribbon or press Ctrl+C.
11. Open the 2020 AFR file and navigate to Cell B2 of the Accounting Data tab. Paste the data (Ctrl +V) and it will be shown in columns B and C of the Accounting Data tab.

12. Go back to your source data and copy the data in the Fund, Program, Function, Object and Unit columns **WITHOUT** column headers by clicking in the first Fund cell with data and dragging right to also select the first Program, Function, Object, and Unit cells with data (Cell G2 through Cell K2 in the Format 2 example above). Press Shift+Ctrl+Down Arrow to highlight all data without the headers, then click Copy on the Home Ribbon or press Ctrl+C.
13. Navigate to Cell G2 of the Accounting Data tab. Paste the data (Ctrl+V) and it will be shown in columns G through K of the Accounting Data tab.
14. Confirm the check total noted in step 3 above matches the check total for column C in the Accounting Data tab. If the amounts do not agree, start over without saving the 2020 AFR file to ensure you get all data correctly copied to the Accounting Data tab.

All users continue with steps 15 through 19, as applicable.

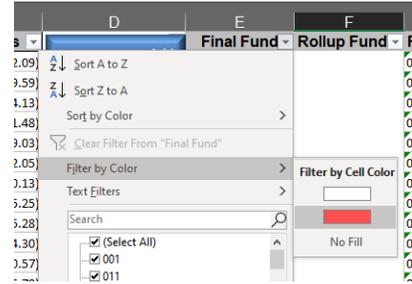
15. If a district maintains any accounting records outside of its accounting system such as auxiliary operations and/or student activities transactions, those records should be added **below** the final row of parsed or uploaded accounting data. See the directions for Other System Users above, if needed, to pull this data.
16. Select the Coding Errors tab in the AFR file. This tab identifies coding errors in the district's accounting records. The formulas on pages 1 through 4 and 9 of the AFR will not include these miscoded amounts. Cells in column G shaded in pink or purple must be corrected in the district's accounting records, as described in the instructions for that page.
17. After modifying fund numbers, as described in the next page, amounts on the Coding Errors tab may change. **Districts should examine the Coding Errors tab after the initial upload of its data and after any rollup fund modifications.** An alert will display on the Cover page if coding errors identified on the Coding Errors tab must be corrected prior to submitting the AFR.
18. If, at any time, a district needs to update its accounting records after it uploads its accounting data to the AFR, it should delete all of the uploaded data in columns A, B, C, F, G, H, I, J, K, and L and repeat this process from the beginning. Do NOT delete the cells in columns E and M, as they will populate by formula once the new data is uploaded to the other columns.

Alternatively, districts that need to upload amended accounting records may start over in a fresh version of the AFR file.
19. Account codes and amounts displayed on the Accounting Data tab should agree to the district's final accounting records.

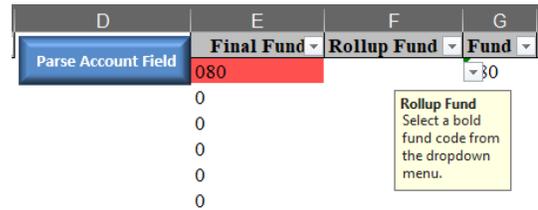
Identifying USFR Chart of Accounts authorized fund numbers

Formulas throughout the AFR have been written to pull data based on the bolded fund codes and fund ranges indicated in the USFR Chart of Accounts. If the District uses any non-bolded codes in the accounting records, the “Rollup” fund must be selected/entered in Column F to allow the amounts from those funds to pull to the correct funds in the AFR.

- To quickly identify non-bolded funds, select **Filter** by Color in the Final Fund column (column E) for those cells that have been shaded **red** (see snip). **DO NOT SELECT Sort by Color**. The filter will show the non-bolded funds and allow districts to enter the appropriate bolded fund for reporting purposes in Column F for each fund.

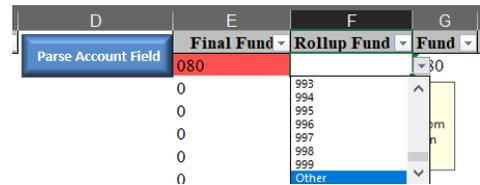


- Further filter the Final Fund column on an individual fund number to quickly and easily apply the correct rollup fund to all rows for that fund before moving on to the next red shaded fund.
- In the “Rollup Fund” column, select/enter the correct **bolded** fund number from the dropdown menu in the desired cell. These codes are based on the USFR Chart of Accounts (see snip). **NOTE:** as you are entering the rollup funds, it does take several seconds for the file to process the changes and update. This is normal.



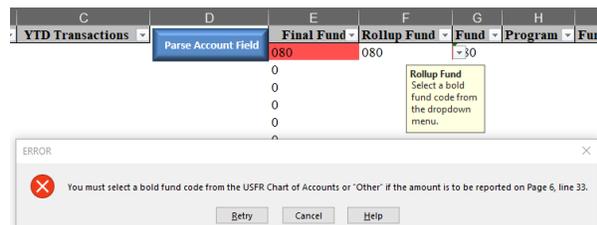
- If you selected an individual fund with multiple rows that need a rollup fund, select the first rollup fund cell and choose the correct bolded fund number from the dropdown menu. Copy that cell and paste it into the desired cells in the Rollup Fund column. This process is demonstrated in the video on completing the AFR.
- If the fund should be reported on the “Other” line of page 6 (line 33), select/enter Other from the bottom of the dropdown menu in the Rollup Fund cell for that fund.

- For example, if the district uses Fund 080 which is no longer included in the USFR Chart of Accounts, enter Other as the Rollup Fund for any Fund 080 entries (see snip).



- Funds 750, 855, and 865**, although bolded codes, will automatically be pulled into the “Other” line on page 6.

- As the bolded codes (or “other”) are entered in the Rollup Fund column, the shading in the Final Fund cells will change from red to white. Data validation in the cells in the Rollup Fund column will prevent users from entering a non-bolded code.



Preparing School listing tab for school-level reporting

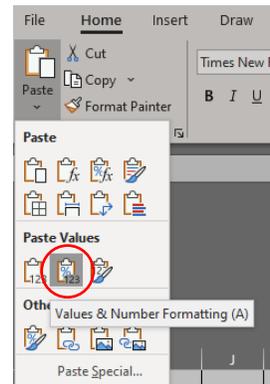
1. Complete District Name, County, and CTDS Number on the Cover page (if not already completed). These fields will pull to the corresponding cells on the School listing tab.
2. Complete the school information, including the Primary Unit Code for each school, in the School listing tab according to the instructions included in the AFR file.
3. On the Accounting Data tab, **Filter** by Color in Column K for those cells that have been shaded **red** and complete the Primary Unit Code in Column L for those rows in a similar manner as described for adding the Final Fund in the section above.
4. As the Primary Unit Codes are entered in Column L, the shading in the Unit Code and Final Unit Code cells will change from red to white. Data validation in the cells in the Primary Unit Code column will prevent users from entering a Primary Unit Code that is not included in Column F on the School listing tab.
5. All red-shaded cells in Columns K and M must be addressed before proceeding.
6. When all Final Fund and Final Unit Code cells are shaded white, the data entry process is complete. Save the file. Most amounts in the AFR will already be populated with the formulas on each page.
7. The data in the School listing and Accounting Data tabs must be copied and pasted into the respective tabs in the SLR AFR following the steps below.

Transferring data to the SLR AFR

1. Copy the finished data from the Accounting Data tab of the AFR by selecting Cell A2 and drag right to Cell M2. Press Shift+Ctrl+Down Arrow to highlight all data without headers, then click Copy on the Home Ribbon or press Ctrl+C.
2. Select the Accounting data tab in the SLR AFR. Select Cell A2 (the first cell with red text as shown below)

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	Account	Description	YTD Transactions		Final Fund	Rollup Fund	Fund	Program	Function	Object	Unit	Primary	
2	Copy and paste accounting data from the AFR into cell A2. (See instructions.) If you have more than 45,000 rows of data, please email the Auditor General's Accountability Services Division at asd@azauditor.gov to request a larger capacity file.												
3													

3. From the ribbon, Select **Paste Values & Number Formatting (A)**, as shown to the right. This will enter the data in the exact format as it is displayed in the AFR.
4. Select Cell C2 on the Accounting Data tab of the SLR AFR. Press Shift+Ctrl+Down Arrow to highlight all data in the column. Compare the “Sum” in the bottom right of the screen to the “Sum” noted in step 3 on page 2 above. These amounts should agree.
5. Copy the finished data from the School listing tab of the AFR. Select columns A through G, then click Copy on the Home Ribbon or press Ctrl+C. You be selecting all rows in the file for these columns (by selecting the column labels “A” thru “G.”



6. Select the School Listing tab in the SLR AFR. Select Cell A1 (containing text “District Name”).
7. From the ribbon, Select **Paste Values & Number Formatting (A)**, as shown step 3 above. This will enter the data in the exact format as it is displayed in the AFR.

8. Save the SLR AFR. This file is large, and saving may take several minutes. Likewise, if any Primary Unit Codes are changed in the SLR file, recalculation will take at least a few minutes. You can see the calculation progress (until it gets to 100%) in the lower right of the screen like the image below.



Final AFR steps

1. There are some areas in the AFR that districts must complete manually. These cells are highlighted with orange shading (see example below). **Each orange cell must be addressed throughout the AFR prior to submission.** Enter the applicable value or amount for each cell, if an amount is zero, enter 0. As the cells are completed, the orange shading will clear. Use the *Tab* key to move through the unprotected cells in each sheet.

Specifically:

- a. Page 1 – Object codes in Other (Specify) lines and amounts the information to the right of the fund reporting table (see example here).
 - (1) The Maintenance and Operation Fund beginning fund balance includes the revolving account cash balance of \$ [redacted] at 7/1/19.
 - (2) The Government Property Lease Excise Tax revenue included on line 19 is \$ [redacted]
- b. Page 3 – Program codes in Other Programs (Specify) lines.
- c. Page 4 – Amounts in the Unrestricted Capital Outlay Override line, K-3 Reading expenditures in footnote 2, expenditures for renovation, new construction and other on lines 13-15, new construction cost per square foot, land acquisition costs, and the capital assets table.
- d. Page 6 – Amounts in Fund 850—Student Activities budgeted expenditures amount and the Instructional Improvement side table, and Fund codes in the Internal Service Funds section.
- e. Page 7 – All amounts on the page.
- f. Page 8 – All amounts on the page.
- g. Page 9 – Amounts in the Teacher Salaries table, Other Items table, Revenues from selected federal sources table, lines 1 through 3 of the Technology table, and Impact Aid revenue amounts intended to replace local property tax revenues.

2. Districts should verify that the amounts pulled throughout the AFR are accurate.

Adding the District’s Chart of Accounts

1. Districts should copy the complete chart of accounts used during the fiscal year to the COA tab in the AFR file.

2. The COA tab is formatted to collect Element Name (Fund, Program, Function, etc.), Element, and Description as shown below.

	A	B	C
1	Element Name	Element	Description
2	FUND	001	Maintenance and Operation
3	FUND	010	Proposition 301
4	FUND	011	Proposition 301 Base Salary
5	FUND	012	Proposition 301 Performance
6	FUND	013	Proposition 301 Improve Classroom
7	FUND	020	Instructional Improvement
8	FUND	050	GRANTS from Local Governments
9	FUND	071	SEI Budget
10	FUND	074	SEI Reimbursement
11	FUND	080	Student Success