



## Gateway Annual Financial Report (AFR) Financial Data by Fund Instructions for Schools for Fiscal Year Ending June 30

The Gateway AFR was implemented for use by schools beginning with the school year ending June 30, 2014. It is being expanded for the school year ending June 30, 2021 to allow financial statements to be generated based upon data entered within the AFR rather than the Form 9 data submitted by the schools to DOE. This change will accomplish several important goals such as:

- allowing financial data to be reported in a manner more consistent with other types of local governmental units,
- allowing for quicker access to the financial data,
- allowing the public to access this data through the Gateway public website,
- allowing corrections to previously submitted financial data or audit adjustments before the end of the audit,
- allowing funds not reported within Form 9 DOE submissions to be included within the financial data,
- allowing reporting by fund types,
- allowing the schools to generate their own financial statements within the AFR at any time before or after revisions.

The fund balances, receipts, and expenditures will be entered within the Financial Data by Fund section of the Gateway AFR. There are three different methods of populating the Financial Data by Fund section (the method you choose is optional):

- a csv file upload option and the ability to manually add, modify or delete data after upload
- copying and pasting the data from a spreadsheet and the ability to manually add, modify, or delete data after copying and pasting
- manually adding, modifying, or deleting data.

The ability to export data from the unit's computerized accounting system varies greatly. Some accounting applications provide a predefined process which enables users to select, extract and download data into a file. The most common file formats for the resulting file are text (.txt), Comma Separated Values or CSV (.csv) or Microsoft Excel (.xlsx)

The Gateway AFR Financial Data by Fund upload process requires a **CSV format**. The user may need to do some reformatting, data cleanup and file type conversion before the file is ready to upload into the Gateway AFR. For example, the Section, Fund Number, and Account columns need to be formatted as numeric, the amount column needs to be formatted as numeric with 2 decimal places, and the Fund Name column needs to be formatted as General. Users that are unfamiliar or uncomfortable with this process should seek assistance from their IT support group (internal IT staff, consultant, or the application vendor) or consider simply copying and pasting the data from the spreadsheet into the Gateway grid that exists within the Financial Data by Fund section.

If the unit's computerized accounting application doesn't already have a predefined data extract process, then the unit will have to rely on their IT support group to create a process to extract the required data.

## Information to be Submitted

Form 9 data submitted to DOE includes several Sections shown below, but the **Gateway AFR Financial Data by Fund entry only uses data associated with sections 1, 2, 3, 4, 5, and 7**. Sections 5 and 7 were discontinued by DOE about 5 years ago but will be needed for the AFR Financial Data by Fund entries. **Section 5 is the Beginning Cash Balance and Section 7 is the Beginning Investment Balance.**

### SBOA SECTION DESCRIPTIONS

- 1 Receipts
- 2 Expenditures
- 3 Receipt Exceptions (1971, 1997, 3102, 5200, 5210, 5430, 5450, 6510)
- 4 Expenditure Exceptions (17250, 25530, 51200, 60100-60120, 60200-60600, 60800)
- 5 Beginning Cash Balance
- 7 Beginning Investment Balance

### DOE SECTION DESCRIPTIONS

- 1 Receipts
- 2 Expenditures
- 3 Receipt Exceptions (1971, 1997, 3102, 5200, 5210, 5430, 5450, 6510)
- 4 Expenditure Exceptions (17250, 25530, 51200, 60100-60120, 60200-60600, 60800)
- 6 Ending Fund Balance
- 8 Encumbrances
- 9 Statement of Obligations
- \*B DOE Beginning Fund Balance
- I Statement of Investments Plus or Minus Adjustment
- S Statement of Obligations Plus or Minus Adjustment
- \*J DOE Statement of Investments Beginning Balance
- \*L DOE Statement of Obligations Beginning Balance
- M Beginning Fund Balance Minus Adjustment
- P Beginning Fund Balance Plus Adjustment

**NOTE: The breakdown by Object, School ID and Subcategory that are part of the Form 9 are not used within the Gateway AFR, so the amounts should be combined to determine an annual total amount for each fund/account combination for the Gateway AFR entry. Funds 8000-9999 are not included in the DOE upload but will be included in the Gateway AFR upload.**

### SBOA Upload Format

First Field	Second Field	Third Field	Fourth Field	Fifth Field
Length=1, Number	Length=4, Number	Length=50, General	Length=5, Number	Length=14, Number 2decimal
Section	Fund Number	Fund Name	Account	Total Amount
1=Receipts	0100-9999		1110-6600 except section3 accounts	positive or negative
2=Expenditures	0100-9999		11025-60700 except section 4 accounts	positive or negative
3=Receipts exceptions	0100-9999		1971, 1997, 3102, 5200, 510, 5430, 5450, 6510	positive
4=Expenditure exceptions	0100-9999		17250, 25530, 51200, 60100-60120, 60200-60600, 60800	positive
5=Beginning cash balance	0100-9999		0	positive or negative
7=Beginning investment balance	0100-9999		0	positive

### DOE Upload Format

Corp #	Second Field	Third Field	Fourth Field	Fifth Field	Sixth Field	SeventhField	Eighth Field
Length=4	Length=1	Length=4	Length=5	Length=3	Length=14	Length=4	Length=2
Corp #	Section	Fund	Account	Object	Amount	School ID	Subcategory
	1 = Receipts	0100-7999	1110-6600 except section 3 accounts	None	positive		00
	2 = Expenditures	0100-7999	11025-60700 except section 4 accounts	110-941 except 902-906	positive		00 or 01
	3 = Receipt Exceptions	0100-7999	1971, 1997, 3102, 5200, 5210, 5430, 5450, 6510	None	positive		00
	4 = Expenditure Exceptions	0100-7999	17250, 25530, 51200, 60100, 60120, 60200-60600, 60800	110-941 except 902-906	positive		00
	6 = Ending Fund Balance	0100-7999	0	0	positive		00
	M = Minus Adjustment to Beginning Fund Balance	0100-7999	0	0	positive		00
	P = Plus Adjustment to Beginning Fund Balance	0100-7999	0	0	positive		00
	I = Investment Beginning Balance + or - Adjustment	0100-7999	0	0	positive or negative		00
	8 = Encumbrances	0100-0610	11025-60800	110-941 except 902-906	positive		00
	9 = Obligations	None	96001-96013	902, 904, 905, 906	positive		00
	S = Obligation + or - Adjustment to Beginning Principal	None	96001-96013	0	positive or negative		00

## Fund Types

Beginning next year, the financial statements will be classified by Fund Types, so we will need to begin collecting this information. The default fund type will not be part of the upload. It will automatically populate on the Gateway AFR Financial Data by Fund section as an additional field. However, some funds do not have defaults as the Fund Types may vary, so the school will need to determine and populate the Fund Type for these funds on Gateway. To populate the missing Fund Types or change existing ones, double click on the cell and select the desired Fund Type. As an alternative the fund type number (not the description) can be copied and pasted into the grid.

The number associated with each Fund Type description is listed below.

- 1 General Fund
- 2 Special Revenue Fund
- 3 Debt Service
- 4 Capital Projects
- 5 Permanent
- 6 Enterprise
- 7 Internal Service
- 8 Pension Trust
- 9 Private Purpose Trust
- 10 Investment Trust
- 11 Custodial
- 12 Other

## Overview of the File Upload Process

The following specifications relate to the UPLOADING of a file with the required data. The file should be in a CSV (comma separated values) format that has no commas within the data fields **or** uses text qualifiers if a field has commas as part of the information. **The filename should end with .csv.**

The process is outlined as follows:

1. Create the upload file. See details and file specifications in the section below entitled Proper File Formatting.
2. Authorized user logs into Gateway here: <https://gateway.ifionline.org/login.aspx>.
3. Select the Annual Financial Report application from the Application page.
4. Navigate to the Main Menu and click on the Financial Data by Fund link.
5. Click on the "Choose File" button, navigate to the csv file, select it, then verify that the correct file name appears between the "Choose File" button and the "Upload Data" button.
6. Click "Upload Data" button. Once the edit checks are processed, it will be incorporated into the database.
7. Once the uploaded data is in the database, you should review any errors by using the scroll bar on the right and looking for highlighted cells that indicate invalid code numbers. In addition, there may be a link to Interaction Errors that indicate duplicates or invalid combinations of codes.
8. If there is a need to adjust any individual records, the user will have various options. The best option depends upon the number of errors and user preference. The user can 1) edit the data through the Form Entry/Edit screen, 2) re-upload a replacement file, or 3) copy/paste the data from the Gateway grid to a spreadsheet (best accomplished by selecting all the cells in row 1 and clicking Control-Shift-End) and pasting within a spreadsheet to make any necessary corrections within the spreadsheet using various sort and filter functionality. Then copy the data from the spreadsheet and paste into the grid. If a user chooses to upload a replacement file, all the previously entered data within the grid will be deleted.
9. Navigate from the Main Menu to the Annual Report Outputs section to generate a report to verify the fund amounts and ending balances.

## Proper File Formatting – CSV File Format

CSV is a common format widely supported by most computer applications. This format will allow for the upload to the database. The records will be divided into fields separated by comma delimiters and every record will have the same sequence of fields.

If the fund name contains a comma then it **MUST** have quotes around the field. Some systems put quotes around every field which is also acceptable.

**The filename should end in .csv.**

**Fields** – each of the following are required as separate fields within the record.

**Section** – Valid values are 1, 2, 3, 4, 5, 7.

**Fund** – Valid values range from 101 to 9999 and should be included in the relevant year's Chart of Accounts.

**Fund Name** – Standard Fund Names should match the Chart of Accounts Description unless there are a range of valid fund numbers associated with the Chart of Accounts Description. The Fund Name should not include the word "Fund" and each word should start with a capital letter (e.g. Debt Service).

**Account** – Valid 4 digit numbers for Receipts and 5 digit numbers for Expenditures.

**Amount** – Do not include commas or dollar signs. Include decimal points and two digits after the decimal points even if zeros. If the amount is negative, include a minus sign to the left of the amount. Sections 3, 4, and 7 entries cannot be negative amounts.

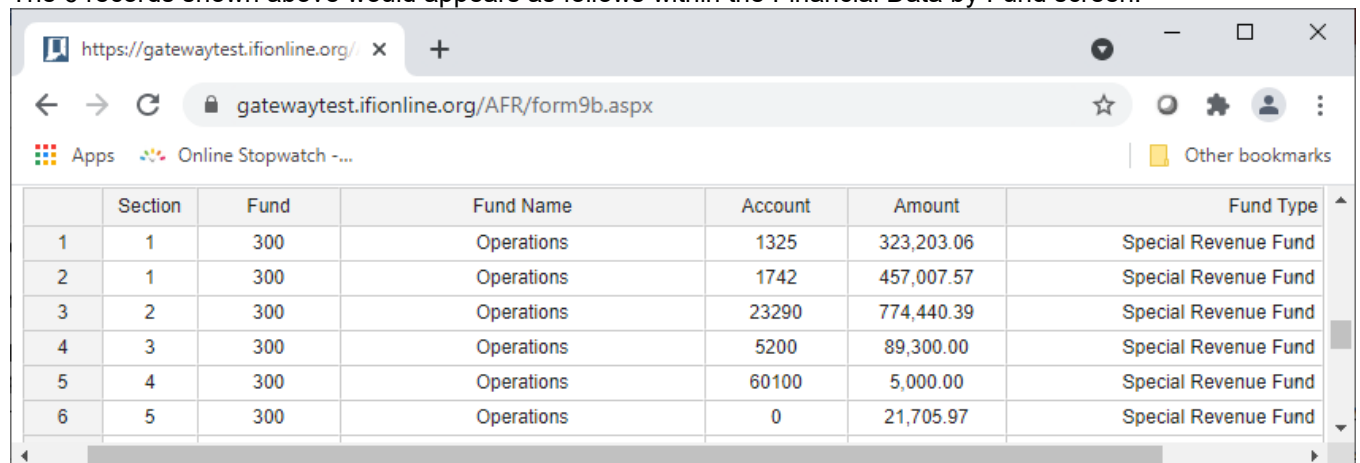
(The Fund Type default will populate automatically but can be changed if necessary or added if there is no default Fund Type defined for the Fund Number.)

The first row of the upload file must **NOT** contain field names.

**An example of 6 records in an acceptable CSV format is below:**

```
1,300,Operations,1325,323203.06
1,300,Operations,1742,457007.57
2,300,Operations,23290,774440.39
3,300,Operations,5200,89300.00
4,300,Operations,60100,5000.00
5,300,Operations,0,21705.97
```

The 6 records shown above would appear as follows within the Financial Data by Fund screen:



	Section	Fund	Fund Name	Account	Amount	Fund Type
1	1	300	Operations	1325	323,203.06	Special Revenue Fund
2	1	300	Operations	1742	457,007.57	Special Revenue Fund
3	2	300	Operations	23290	774,440.39	Special Revenue Fund
4	3	300	Operations	5200	89,300.00	Special Revenue Fund
5	4	300	Operations	60100	5,000.00	Special Revenue Fund
6	5	300	Operations	0	21,705.97	Special Revenue Fund

## Data Errors

Edit checks are used to identify errors with the Financial Data by Fund entries. Some types of errors can be identified by the system immediately and are highlighted at the time they are first entered. Other more complex errors like duplicates or invalid combinations of codes require the individual to first click "Save Changes". Then an error message will appear in the bottom right corner that states "[Please click here to download the error file](#)".

Error messages are not necessarily sorted in a specific order, so if there are multiple errors, you may want to sort or filter them to evaluate the errors and determine how to correct them most efficiently.

Some types of errors can be considered warnings and will not prevent you from submitting your Annual Financial Report.

Below are examples of errors that are identified that **MUST BE CORRECTED**:

**Invalid Account Number** - Receipt or Expenditure account numbers not defined within the Chart of Accounts.

**Negative Amount** - Negative Amounts are only allowed for entries in sections 1, 2, and 5.

**Duplicate Entry** - Duplicate Section/Fund/Account combinations.

**Fund with inconsistent number and name** – A fund number should only have one name.

**Fund with inconsistent number and Fund Type** – A fund number should only have one Fund Type.

**Invalid Fund Type** – The Fund Type is not entered.

Below are examples of errors that are identified but will NOT prevent you from submitting your Annual Financial Report:

**Invalid Fund Number** - Fund numbers not defined within the Chart of Accounts will not prevent submission because these have been allowed in past years and it may be difficult to immediately make changes within your accounting system. However, these should be corrected for future years.

**Invalid Combination of Section, Fund, Account** – The wrong Receipt and Expenditure Accounts were used for a specific Fund Number will not prevent submission because these have been allowed in past years and it may be difficult to immediately make changes within your accounting system. However, these should be corrected for future years.

See attached list of fund numbers, receipt accounts, and disbursement accounts.