

Standards for the Chart of Account Import File

1. File Definition

File Name: CARYEARDIST.txt

- CAR
- YEAR: fiscal year (4 digits long)
- DIST: district number (4 digits long)
- txt = (extension) file type is text, extension is “txt”
- Example: CAR20164203.txt

2. Record Layout

| Field | Type | Length | |
|-------------|---------|--------|--|
| District ID | Text | 4 | |
| Account ID | Text | 1 | |
| Fund | Text | 2 | |
| *Facility | Text | 4 | *required to segregate Charter School transactions |
| Function | Text | 4 | |
| Program | Text | 3 | |
| Project | Text | 4 | |
| Object | Text | 3 | |
| Source | Text | 4 | |
| Account | Text | 3 | |
| **Amount | Numeric | 18 | **decimal point expected; comma or dollar sign not allowed |

- This will be a comma-delimited file. If a field is not required for a certain record, the comma delimiter will directly following the preceding delimiter. Example: If the facility field is not used for this record, the record would be

0001,2,03,,0005,006,0007,008,0009,010,12345.67

- The amount field is up to 18 characters long, with two decimal positions. Since ‘,’ is the delimiter, **DO NOT** include commas, but do include the decimal point. For negative values, put "-" sign in front of the number. Example: 12345.67 or -321.01 or 123 are valid but 123,456 will cause an error because of the comma.
- All funds 11-19 must be rolled to fund 10. Funds 11-19 should not be used by districts or AEAs.
- All funds 41-49 must be rolled to fund 40.
- Drop funds 01 and 02 from the upload. Use of funds 01 and 02 is optional locally.
- Drop all locally defined dimensions not listed in the record layout, including any revenue or expenditure accounts used locally for agency funds. It is not necessary to roll up duplicated account codes created when the locally defined dimensions are deleted.
- Drop all accounts with zero amounts.
- Show all amounts as positive numbers except contra accounts and accounts specifically allowed by Uniform Financial Accounting (UFA) to be negative. All contra accounts will be negative numbers.

Account ID

| | |
|---|---|
| 1 | Current asset |
| 2 | Long term asset |
| 3 | Other debits and deferred outflows of resources |
| 4 | Current liability |
| 5 | Long term liability |
| 6 | Other credits and deferred inflows of resources |
| 7 | Fund equity |
| 8 | Revenue/other financing sources |
| 9 | Expenditure/expense/other financing uses |

Account IDs 1 to 7 will match the first digit in the balance sheet account code.

3. Header / Trailer Records

- **Header Record:** The first record on the import file contains the District ID. All fields will be 0's (zeroes), except for the District ID.

Example: 4203,0,00,0000,0000,000,0000,000,0000,000,0

- **Trailer Record:** The last record on the import file contains the District ID and number of records in the input file, including the header and trailer records. The count of records should be entered in the Amount field. All fields will be 9's other than the District ID and Amount fields.

Example: 4203,9,99,9999,9999,999,9999,999,9999,999,7123

4. File Submission Procedure

- Generate CAR file using the template from the accounting software vendor.
- Test account codes throughout the year as new codes are created or as new accounting edits are made available.
- Upload the CAR file to Iowa Department of Education's secure website (Iowa Education Portal) at least by August 15 but no later than September 1 and correct all errors and resolve all edits so the file is error-free before September 15.
- The system will do the following Tests (Files Rejected, All edits and warnings will be shown):
 - File format correct
 - Valid account codes
 - Valid account codes within proper dimensions
 - Negative values only in allowable accounts
 - Amounts match to known amounts
 - Funds in balance
 - Business Rules (Edits & Valid theory (UFA, GAAP, statutory)).
- Generate static reports; click on account codes for definitions:
 - Treasurer's report by fund
 - Revenues by fund, by source
 - Expenditures by fund, by function, by object
 - Balance sheet by fund, by account
 - Balance sheet for governmental long-term groups by account
 - Budget crosswalk
 - Miscellaneous income and expenditures for the unspent balance history report
 - Transportation report

- Query data function available for locally-defined reports.
- Review the data and make a decision to keep or reject files. Each upload overwrites the previous data. No online editing option is available.
- Repeat uploads at Department of Education's direction until editing is complete.
- After successful upload, complete one web-based CAR report:
 - Nonprofit School Organization
- Certify the final upload and web-based CAR report no earlier than August 15 and no later than September 15.

5. Timeline

- All districts and AEAs attempt at least one test upload, spring/early summer.
- Districts and AEAs continue testing upload as more business rules are added to the test site and make any corrections necessary in their charts of accounts before the official CAR-COA site opens.
- Training in May or June on CAR and COA upload as requested.
- Production site available approximately August 15.
- All districts and AEAs upload chart of accounts for the CAR reporting. There is no alternative reporting method.
- All districts and AEAs complete the chart of accounts upload and the web-based CAR report on or before September 15. NOTE: Districts and AEAs may upload several times between August 15 and September 15 to allow for corrections and amendments.
- The CAR must be certified no later than September 15 unless the district/AEA has a good cause extension granted in writing from the Department of Education. Good cause extensions shall not extend beyond September 30 and shall not be requested earlier than September 1.
- NOTE: After the district or AEA has successfully completed its final upload, it will print a set of the static reports and the web-based report to provide to its auditor for the audit of the CAR as required by Iowa Code.

6. CAR-based Reporting

- Additional CAR-based Reporting outside of the CAR application includes:
 - Juvenile Home Program Claim (separate data collection application in the Iowa Education Portal)-Due August 1 (AEA only).
 - Special Education Supplement (separate data collection application in the Iowa Education Portal)-Due September 15 (School districts only at this time). This data collection prepopulates from information reported in the CAR to the extent possible.
 - Annual Transportation Report (separate data collection application in the Iowa Education Portal)-Due September 15 (School districts only).
 - Facility, Elections, and Sales Tax (separate data collection application in the Iowa Education Portal)-Due September 30.
 - Limited English proficient instructional program excess costs SBRC application (separate data collection application in the Iowa Education Portal)-Due October 1 (School districts only).