



Annual Financial Report (AFR)

Bulk Load Feature

The AFR includes a bulk load feature that allows data to be imported into the system. This feature is available for loading data into the financial statements (but it is not available for the supplemental schedules) and can significantly reduce the time required to complete the AFR.

Bulk Load File Requirements

- The required format for the file is txt.
- The file must include the following attributes for each account code, listed in this order, and separated by semicolons: fund code; account type; item code; object code; amount.
- **Fund Code:** One- or two-letter fund code that is valid in OSC’s chart of accounts: <http://wwe1.osc.state.ny.us/acctlookup/accountlookup.cfm>.
- **Account Type:** One- or two-digit code that indicates the type of account and where it is used in the report. Please refer to the table below to determine account type.
- **Item Code:** Must be an item code listed in OSC’s chart of accounts.
- **Object code:** Must be an object code in OSC’s chart of accounts. This only applies to expenditure codes; for all other item code types this space should be left blank.
- **Amount:** With few exceptions (see page 2), amounts must be reported as a positive number.

Account Type #	Description	Item (Account) Code	Applicable Statement (s)
1	Assets and Deferred Outflows	3-digit code	Balance Sheet
2	Liabilities and Deferred Inflows of Resources	3-digit code	Balance Sheet
4	Fund Balance/Net Positions	3-digit code	Balance Sheet
5	Prior Year Adjustment	4-digit code	Changes in Fund Balance/Net Position
7	Estimated Revenues and Other Sources	3/4-digit code	Adopted Budget Summary
8	Estimated Appropriations and Other Sources	3/4-digit code	Adopted Budget Summary
10	Revenue and Other Sources	4-digit code	Results of Operation
11	Expenditures and Other Sources	4-digit code	Results of Operation
13	General Fixed Assets (K Fund)	3-digit code	Non-Current Governmental Assets

Uploading a Bulk Load File

To upload your file, click on the Bulk Load button. In the modal window, click the Browse button to select the file you would like to upload, select the appropriate bulk load action, and click Submit.

Bulk Load File Data Format

As mentioned on the previous page, each account code in the file must be in this format (including semicolons): fund code; account type; item code; object code; amount, as shown in the following example.

Example Bulk Load File

The AFR would interpret this file as follows:

1. General Fund; Assets and Deferred Outflows side of the Balance Sheet; Cash (item code 200); N/A; \$250.99
2. General Fund; Expenditures and Other Sources; Fire (item code 3410); Personal Services (object code 1); \$1,000

Exceptions to Reporting Positive Figures

Codes That Must Be Negative	
112	Accumulated Depreciation Building
113	Accumulated Depreciation Improvement Other Than Buildings
114	Accumulated Depreciation Machinery and Equipment
116	Accumulated Depreciation Infrastructure
117	Accumulated Depreciation Other Capital Assets
342	Allowance for Uncollectible Taxes
389	Allowance for Receivables
917	Unassigned Fund Balance (all funds other than the A fund)

Codes That May Be Either Positive or Negative	
917	Unassigned Fund Balance (A fund only)
924	Net Assets Unrestricted Deficit
3601	State Aid Medical Assistance
3602	State Aid Medical Assistance Overburden Aid
4601	Federal Aid Medicaid Assistance
6101	Medicaid Other
6102	Medical Assistance MMIS