

TO DO LIST FINANCE – END OF YEAR



Review Chart of accounts and clean up unused accounts
Open Next Year Ledger – Import/Add codes
Verify Classification of Expenditures – Reclassify if Needed
Account Payables –Vendor Aged Payables/Trial Balance
Outstanding Purchase Orders – Research & Liquidate if necessary



Reconcile Federal Funds - Expense, Revenue, % is met
Verify Special Programs % is met by comparing to SOF
Book Accrued Wages if applicable
Book Pre-Paid Expense &Deferred Revenue
Book Depreciation



Book Due To/From
Book Student Activity (if kept in outside ledgers)
Book Commodities
Book Shared Service Arrangement – Get from ESC’s or other Districts
Outstanding Checks – Void & Reissue or Void – DO NOT VOID PAYROLL



Account payables –Aged Payables/Trial Balance – Yes again!
Verify classification of expenditures – reclassify if needed – Yes again!
Check your budget – Fnd fnct/ special program/ Federal
Do Final Budget Amendment – Must be approved by 8/31 (6/30)
Reconcile August or June (depending on FYE)



Verify ledgers – Quick check before closing
CLOSE LEDGERS before giving auditor final GL detail and other audit reports.
Enter Audit Adjusting Entries
Verify Schedules in Audit Against WebSmart
Submit PEIMS – Check Schedules in PEIMS Against Audit



FINALIZE LEDGERS before submitting FINAL PEIMS
Post Final Budget on WebSite



FINANCE SYMPOSIUM

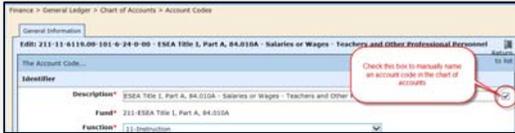
Day 2 – Finance/Budget Prep

REVIEW CHART OF ACCOUNTS AND CLEAN-UP UNUSED ACCOUNTS

❖ Review current chart of accounts

- Verify account code structure using TEA's matrix (Handout)
- You can also find the Matrix on TEA's website, http://tea.texas.gov/Finance_and_Grants/Financial_Accountability/Financial_Accountability_System_Resource_Guide and click on Module 1 – FAR Appendices (p 134 – Ctr F Matrix)
- Customize chart of accounts by manually naming account codes.
- Be sure to include CFDA # on Funds (see SSA's Federal Matrix)

Finance > General Ledger > Chart of Accounts > Account Codes > Edit Account Code > Edit Identifier



OPEN NEW GENERAL LEDGER

➢ Finance > General Ledger > Ledger Manager

➢ Select Open New Ledger to begin the process of opening the new General Ledger



VERIFY CLASSIFICATION OF EXPENDITURES

- Run Vendor Transactions reports to review classification of expenditures
- Verify coding
- Make any reclassifications as needed (see Reclassification Handout)
 - Remember to use post credit memos and bills as AP Statements to adjust any reclassifications. This process allows you to see an audit trail of the reclassification not only on the GL, but on the Vendor Transactions report as well.
 - Remember to make JE's for reclassifying between funds. (JE's need to post to cash and payable accounts.)

ACCOUNTS PAYABLE QUARTERLY RECONCILIATION

- Run Vendor Aged Payables report for a particular effective date
- Run Trial Balance report with the same ending date
- These reports should tie - if not, run the Outstanding Liability Detail report to determine where the issue lies

EOY CLOSING OUTSTANDING PURCHASE ORDERS

Review Outstanding Purchase Orders

- Go to Reports
- Report – Select Outstanding Purchase Orders
- Group By – Select By Requestor
- Requestor – Select All
- Export Data to Excel – check this box if you prefer to review the report in Excel; otherwise, the report defaults to a PDF document



EOY CLOSING OUTSTANDING PURCHASE ORDERS

Invoices – review all invoices

- **Do NOT delete a purchase order if you need to pay against it next year.** - All purchase orders with goods and/or services that need to be expensed in the current school year must remain OPEN because they will not be paid until the next school year
- Continue entering bills and watch your dates to ensure they are in the correct fiscal year.
- These items will roll over as a payable in 2017-2018 once the ledger is actually closed
- When a bill is paid in the 2017-2018 ledger, the liability is then reduced

RECONCILE FEDERAL FUNDS

Prepare for Closing Current General Ledger

Federal Grants

- Review Final NOGA's on TEASE to ensure that correct amounts have been budgeted and expended on federal grants.
- Ensure you are spending federal grant dollars on allowable expenditures so that you can account for them appropriately and in the specified time frame.
- Give employees deadlines in order to get closed out for the year in a timely manner.



**CHECK YOUR BUDGET -
REVIEW STATE MANDATED
PROGRAMS**

- Review budget – verify no amendments are needed before closing ledgers. If so, present final budget amendment to the board for approval prior to 6/30 or 8/31 (depending).
- Review your SOF and state mandated programs – PIC 21, 22, 23, 24, 25, 33, 34, 35
- Review budget to FSP state mandated amounts
- Ensure you are meeting the minimum required percentages for mandated programs. This may not meet your MOE.

JOURNAL ENTRIES

Prepare for Closing Current General Ledger

Journal Entries

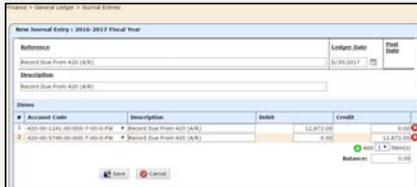
- Book Accrued Wages (Object Code 2160), if applicable – all accrued wages and benefits shall be posted to the general ledger for all wages earned in August but scheduled to be paid in September.
- Book Pre-Paid Expenses (Object Code 1410) - any disbursements of funds that will be received or utilized in the next fiscal year
- Book Deferred Revenue (Object Code 2310) – any revenue that will be utilized in the next fiscal year
- Book Depreciation (Object Code 6449)
- Book Student Activity
- Food Service Commodities
- Shared Services Arrangements

BOOK DUE TO/DUE FROM

Due From State/Local/Federal

- Create Due From State or Local journal entries for revenue that was expensed in current year, but will not be received until the new year- debiting the receivable account and crediting the revenue account for state and local funds, too. (see example below)

Description	Receivable
Due from State	1241
Due from Federal	1242
Due from Local	1243



OUTSTANDING CHECKS – VOID & REISSUE

Outstanding checks – review all outstanding checks on the register.

- Print Banking Register for Uncleared Items, or
- Review directly from Banking & Receipts > Registers
- Research. Why is it outstanding?
- Void & reissue
- Void Completely – if you void completely, do not forget to go back and delete the bill

NOTE:
If you need to void an OLD check, the best way to clear it is to create a receipt for the same amount and clear both transactions on the following bank statement.

Do NOT Void a payroll check - WHY???

- Tax implications
- Changes W-2 reporting, etc.

DO FINAL BUDGET AMENDMENT

- Enter your final budget amendment
- Must be approved by 6/30 or 8/31

BUDGET PREPARATION

It's budget planning time!

➤ Once the 2017-2018 general ledger is open, you can begin working through the budget process at any time by using one of the following methods:

Upload the budget by using Microsoft Excel – This requires some spreadsheet formatting, but once it is approved by the board, the budget can easily be uploaded to WebSmart through Budget Revisions (*Recommended*).

OR

Manually enter the budget – if preferred, the budget can be manually entered in Budget Revisions once the budget is approved by the board.

RECONCILE AUGUST

Reconcile June (or) August bank statement

Verify ledgers – quick check before closing

EOY CLOSING – CLOSE LEDGER

Before Closing the 2016-2017 Ledger

- Complete all transactions for 2016-2017
- Reconcile all bank statements
- Once all invoices and purchase orders are reviewed, and you are certain that no more transactions need to be processed through the finance module (other than journal entries), you are ready to close the ledger.

EOY CLOSING

Importance of Closing and Finalizing Ledgers

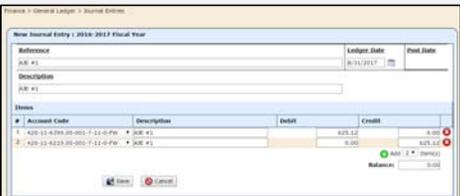
Closing the 2016-2017 Ledger

- Closes the ability to post through budgets, accounts payable, payroll, and banking.
- Allows postings of journal entry transactions ONLY.
- Closing a ledger rolls the permanent balances of the Assets and Liabilities (Balance Sheet accounts) to the subsequent new ledger, and allows the ability to run a Trial Balance in the new year to verify cash balances.

EOY FINALIZING – AUDIT ADJUSTING ENTRIES

Before finalizing the 2016-2017 ledger –

- Enter the audit adjusting journal entries in the 2016-2017 fiscal year.
- Save journal entry.
- On the main journal entry screen, select to post the journal entry to the general ledger.



EOY FINALIZING

Finalizing the 2016-2017 Ledger

Once the ledger is finalized,

- it is fully reportable for PEIMS submission, which should match your audit
- no further transactions can be posted

The 2016-2017 Ledger **MUST** be finalized prior to submitting the final Mid-Year Submission!!!!

VERIFY SCHEDULES IN AUDIT
AGAINST WEBSMART

- *Verify schedules in audit against WebSmart (See audit handout)*
- *Submit PEIMS – Check Schedules in PEIMS against Audit*
- *Finalize Ledgers before submitting final PEIMS*
- *Post Final Budget on Website*



Reclassify a Transaction with an AP Statement

WebSmart offers an alternative method to reclassify an account code in a transaction rather than creating a journal entry. This alternative method utilizes the bill process using a negative and positive unit amount. This process will record the appropriate debit and credit amount to the expense accounts, creates a transaction in the general ledger detail and appears on the **vendor transactions reports**. **Note: You will have to do a journal entry to reclassify accounts payable (2110) and cash (1110) if the reclassification involves multiple net asset (Fund) codes.**

With this method, you will follow a few easy steps:

- Create a bill to the vendor you're doing the AP statement for.
- Add one line item with two coding lines.
 - Do not enter number of units or price information – this bill will balance to \$0.
- In the first code line, enter the incorrect code. In the extended price, reflect the amount in a negative.
- In the second code line, enter the corrected code. Enter the price in a positive.
- Pay the bill through the Payments > Make Payments module just like a regular bill.
- Create a journal entry to move accounts payable & cash to the proper fund, *only if multiple funds are involved*.

As an example, if you have written a check for office supplies to a local vendor and it was coded to contracted services, but it should have been coded to office supplies, follow these steps to make the reclassification to the account code.

Example 1: Let's say check #10345 payable to Office Depot in the amount of \$6,150.00 was originally coded to contracted services, account code 420-11-6219.00-101-7-11-0-88; however, it should have been coded to general supplies, account code 420-11-6399.00-101-7-11-0-88. Let's take a look at how to correct the code.

Finance > Purchasing & AP > Pavables > Bills > Create Bill

- First, create and save a bill. **Use the date the original transaction was posted.**
- Input a description in the reference line.
- Choose the vendor.
- Add one Line Item. Leave the Qty and Price blank.
- Choose Add Coding for the line item – we want to use offsetting charges here to balance to \$0.
- Input the incorrect account code in the first code box. In the amount for the first code, enter the amount as a negative.

- In the second box, input the correct account code. Enter the amount in the amount box as a positive.
- Click Create to save your bill.

Finance > Payables > Bills

New Bill

Reference Reclass CK# 10345 from 6299 to 6399 - Office Depot		Due Date <input type="text"/>	Transaction Date 4/13/2017
Vendor Office Depot	AP Group None	Status New	

Items

#	Item No.	Description - Debit / Credit	Qty	Price	Ext. Price
1		Reclass CK# 10345 from 6299 to 6399 - Office Depot	0.00	0.00	0.00
		420-11-6219.00-001-7-11-0-88		-6,150.00	
		420-11-6399.00-001-7-11-0-88		6,150.00	

+ Add Coding

+ Add 1 Item(s)

Finance > Purchasing & AP > Payments > Make Payments

- Next, process the **bill**. This step will credit the incorrect account and expense the appropriate account. The AP Check Run balance will be **zero**, thus there will not be any net change in cash.
 - Go to **Finance > Purchasing & AP > Payments > Make Payments**
 - Select the appropriate **Banking Account**.
 - Select the vendor, again, in this example, we are using Speech Specialties.
 - Verify the net payment amount is **0.00**
 - If there are several transactions listed on the AP Payments screen, select the  to see all available transactions and only select the bill and credit memo pertaining to this reclassification.
 - Select **Create Check Run**. This process will create the AP Check Run posting the correct transactions accordingly.

Finance & AP > Payments > Make Payments

Unpaid Liabilities

Update the bank general information below:

* **Banking Account:** Account 3

Total Amount: 0.00 Create Check Run

Liabilities

Query: NON-PAYROLL - All Liabilities

	Vendor	Amount	Pay
<input type="checkbox"/>	Office Depot	\$0.00	<input checked="" type="checkbox"/>
<input checked="" type="checkbox"/>	Credit Memo #20435: Reclass CK# 10345 from 6299 to 6399 - Office Depot	\$0.00	<input checked="" type="checkbox"/>

That will bring you to a screen where you have the option to **Cancel** or **Save**.

- Enter the Transaction Date from the original payment.
- Select Save

Finance & AP > Payments > Make Payments

Create: New Check Run

Save Cancel

Preview

AP Check Run

This check run will NOT be submitted to the banking register or ledger until you click the SAVE button. This run contains **\$0.00** in live checks and **\$0.00** in electronic payments which will be which will be posted to the register of the account selected below and to the ledger effective the date provided.

Banking Account: Account 3

* **Run Date:** 4/13/2017

* **Sort Order:** Increment By Vendor Name

Live Checks

Page Size: 10

No Checks Found

Page 1 of 1

Electronic Files

Page Size: 10

No Files Found

Page 1 of 1

AP Statements

Page Size: 10

Vendor

Office Depot

Page 1 of 1

- Since the net effect is **0.00**, an **AP Statement** is created instead of a **live check** or **electronic file**.
- To print the **AP Statement**, select the printer icon . See example below:

AP Statements		
Page Size: 10 ▼		
Reference	Vendor	Actions
STMT052060	Office Depot	 

  Page 1 of 1 ▼  



Cash Account & GL Do Not Balance

Finance > Banking & Receipts > Registers

Have you ever gone to your bank register and seen this picture?

Finance > Banking & Receipts > Registers

Banking Register

Page Size: 10 Query: Current Transactions Account: I

Date	Ref	Memo / Description	Debit (-)	CLR	Credit (+)
8/29/2012	EPAY006899		\$0.00		\$0.00
10/18/2012	EPAY007523		\$0.00		\$0.00
10/19/2012	EPAY007251		\$0.00		\$0.00
11/1/2012	EPAY007418		\$0.00		\$0.00
11/6/2012	EPAY007490		\$0.00		\$0.00
11/27/2012	EPAY007771		\$0.00		\$0.00
4/1/2013	EPAY009059		\$0.00		\$0.00
6/16/2013	EPAY010095		\$0.00		\$0.00
7/3/2013	EPAY010584		\$0.00		\$0.00
7/19/2013	EPAY010601		\$0.00		\$0.00

Records: 116 Page 1 of 12

Have you ever opened your register and seen these red numbers and wondered what is going on?

The Ledger Balance is showing you what your GL says your bank balance is and the Available Balance is what the register is. When these numbers aren't the same then it will be shown in red. If they are in balance then they both will be in black and the same number.

If you see this in your check register or see problems in Reconciliation or Reconciliation Reports, then this is usually the problem. 99.9% of the time this is caused by a journal entry done improperly to cash.

+ Add Voided Check
Ledger Balance: \$137,532.85
Available Balance: \$135,474.32

Debit (-)	CLR	Credit (+)
\$0.00		\$0.00

First Step

Identify how much you are out of balance. Subtract one amount from the other.

$$\begin{array}{r}
 137,532.85 - \\
 \underline{135,474.32} + \\
 2,058.53 =
 \end{array}$$

You are looking for 2058.53. That is how much You are out of balance. To find this, go to Reports > General Ledger > General Ledger with the settings shown below.

Finance Reports

Report* General Ledger

Parameters

Scope: Detail

Date Range: This Fiscal Year

Voucher Type: Journal Entries

District Filter: 227803-WAYSIDE SCHOOLS

Export Data To Excel:

Run Report

Fund:

Function:

Object: 1113

Sub-Object 1:

Organization:

Fiscal Year:

Program Intent:

Sub-Object 2:

Sub-Object 3:

Filter Help

Choose General Ledger Report and Detail for the scope. We will start with this year. Choose Voucher Type (Journal Entries). Choose your district and click to Export Data to Excel. Choose Object Code filter and put in the object code of the bank account that is out of balance with the register.

Click on Run Report

After opening your spreadsheet you will see this.

	A	B	C	D	E	F	G	H	I	J	K
1	Fund	FundDesc	Code	Description	LedgerDate	Reference	Transaction	BudgetOp	Encumbr	Transaction	Balance
2	211	ESEA, Titl	211-00-11	Horizon B	07/19/2013	V:12804/T	AJE: Recla	0	0	-87.22	
3	211	ESEA, Titl	211-00-11	Horizon B	11/18/2013	V:13759/T	AJE: Recla	0	0	-886.01	
4	211	ESEA, Titl	211-00-11	Horizon B	11/19/2013	V:13385/T	AJE: Balar	0	0	1567.53	
5	224	IDEA - Par	224-00-11	Horizon B	08/01/2013	V:12801/T	AJE: Recla	0	0	-66.98	
6	224	IDEA - Par	224-00-11	Horizon B	08/27/2013	V:12796/T	AJE: Recla	0	0	-75	
7	224	IDEA - Par	224-00-11	Horizon B	09/18/2013	V:12797/T	AJE: Recla	0	0	-688.06	
8	240	National S	240-00-11	Horizon B	07/10/2013	V:12759/T	AJE: Corre	0	0	-2219.36	
9	255	ESEA, Titl	255-00-11	Horizon B	07/19/2013	V:12804/T	AJE: Recla	0	0	87.22	
10	258	CSP Grant	258-00-11	Horizon B	07/02/2013	V:11555/T	AJE: Laptc	0	0	-8330	
11	265	Title IV, P	265-00-11	Horizon B	07/02/2013	V:11555/T	AJE: Laptc	0	0	8330	
12	265	Title IV, P	265-00-11	Horizon B	08/30/2013	V:12794/T	AJE: Corre	0	0	338	
13	265	Title IV, P	265-00-11	Horizon B	10/15/2013	V:13351/T	AJE: Recla	0	0	325	
14	410	State Text	410-00-11	Horizon B	11/19/2013	V:13386/T	AJE: Balar	0	0	-1567.53	
15	410	State Text	410-00-11	Horizon B	11/19/2013	V:13386/T	AJE: Balar	0	0	-587.5	
16	420	Foundatio	420-00-11	Horizon B	07/10/2013	V:12759/T	AJE: Corre	0	0	2219.36	
17	420	Foundatio	420-00-11	Horizon B	08/01/2013	V:12801/T	AJE: Recla	0	0	66.98	
18	420	Foundatio	420-00-11	Horizon B	08/27/2013	V:12796/T	AJE: Recla	0	0	75	
19	420	Foundatio	420-00-11	Horizon B	08/30/2013	V:12794/T	AJE: Corre	0	0	-338	
20	420	Foundatio	420-00-11	Horizon B	09/18/2013	V:12797/T	AJE: Recla	0	0	688.06	
21	420	Foundatio	420-00-11	Horizon B	10/15/2013	V:13351/T	AJE: Recla	0	0	-325	
22	420	Foundatio	420-00-11	Horizon B	11/18/2013	V:13759/T	AJE: Recla	0	0	886.01	
23	420	Foundatio	420-00-11	Horizon B	11/19/2013	V:13386/T	AJE: Balar	0	0	587.5	
24											
25											

Now simply auto sum the transaction balance column to get the total.

	A	B	C	D	E	F	G	H	I	J
1	Fund	Fund Desc	Code	Description	Ledger Date	Reference	Transaction	Budget Op	Encumbr	Transaction
2	211	ESEA, Titl	211-00-11	Horizon B	07/19/2013	V:12804/T	AJE: Recla	0	0	-87.22
3	211	ESEA, Titl	211-00-11	Horizon B	11/18/2013	V:13759/T	AJE: Recla	0	0	-886.01
4	211	ESEA, Titl	211-00-11	Horizon B	11/19/2013	V:13385/T	AJE: Balar	0	0	1567.53
5	224	IDEA - Par	224-00-11	Horizon B	08/01/2013	V:12801/T	AJE: Recla	0	0	-66.98
6	224	IDEA - Par	224-00-11	Horizon B	08/27/2013	V:12796/T	AJE: Recla	0	0	-75
7	224	IDEA - Par	224-00-11	Horizon B	09/18/2013	V:12797/T	AJE: Recla	0	0	-688.06
8	240	National S	240-00-11	Horizon B	07/10/2013	V:12759/T	AJE: Corre	0	0	-2219.36
9	255	ESEA, Titl	255-00-11	Horizon B	07/19/2013	V:12804/T	AJE: Recla	0	0	87.22
10	258	CSP Grant	258-00-11	Horizon B	07/02/2013	V:11555/T	AJE: Laptc	0	0	-8330
11	265	Title IV, P	265-00-11	Horizon B	07/02/2013	V:11555/T	AJE: Laptc	0	0	8330
12	265	Title IV, P	265-00-11	Horizon B	08/30/2013	V:12794/T	AJE: Corre	0	0	338
13	265	Title IV, P	265-00-11	Horizon B	10/15/2013	V:13351/T	AJE: Recla	0	0	325
14	410	State Text	410-00-11	Horizon B	11/19/2013	V:13385/T	AJE: Balar	0	0	-1567.53
15	410	State Text	410-00-11	Horizon B	11/19/2013	V:13386/T	AJE: Balar	0	0	-587.5
16	420	Foundator	420-00-11	Horizon B	07/10/2013	V:12759/T	AJE: Corre	0	0	2219.36
17	420	Foundator	420-00-11	Horizon B	08/01/2013	V:12801/T	AJE: Recla	0	0	66.98
18	420	Foundator	420-00-11	Horizon B	08/27/2013	V:12796/T	AJE: Recla	0	0	75
19	420	Foundator	420-00-11	Horizon B	08/30/2013	V:12794/T	AJE: Corre	0	0	-338
20	420	Foundator	420-00-11	Horizon B	09/18/2013	V:12797/T	AJE: Recla	0	0	688.06
21	420	Foundator	420-00-11	Horizon B	10/15/2013	V:13351/T	AJE: Recla	0	0	-325
22	420							0	0	886.01
23	420							0	0	587.5
24										
25										0
26										
27										

Use auto sum to get a total for the column. We are looking for 2,058.53. We see 0 so it did not happen in the current year.

Now repeat the steps of running the report again and sending it to excel. Now we will run the report for last fiscal year.

Finance Reports

Report* General Ledger

Parameters

Scope Detail Fund

Date Range Last Fiscal Year

Voucher Type Journal Entries Object 1113

District Filter 227803-WAYSIDE SCHOOLS Sub-Object 1

Organization

Fiscal Year

Program Intent

Sub-Object 2

Sub-Object 3

Export Data To Excel

Same report parameters as before with Last Fiscal Year.

After auto summing the transaction balance column I see the number we have been looking for. We have journal entries problems in Last Fiscal Year.

68	420	Foundati	420-00-11	Horizon B	03/01/2013	V:11766/T:AJE: Text	0	0	52437.89
69	420	Foundati	420-00-11	Horizon B	03/07/2013	V:10098/T:AJE: Reco	0	0	20304.25
70	420	Foundati	420-00-11	Horizon B	03/28/2013	V:10106/T:AJE: Reco	0	0	7221.92
71	420	Foundati	420-00-11	Horizon B	04/30/2013	V:11636/T:AJE: Remi	0	0	-28.81
72	420	Foundati	420-00-11	Horizon B	05/25/2013	V:11635/T:AJE: Remi	0	0	-28.81
73	420	Foundati	420-00-11	Horizon B	06/25/2013	V:11638/T:AJE: Remi	0	0	-28.81
74	420	Foundati	420-00-11	Horizon B	06/30/2013	V:11274/T:AJE: Incre	0	0	-132.29
75	420	Foundati	420-00-11	Horizon B	06/30/2013	V:11734/T:AJE: Recla	0	0	-7239.03
76	420	Foundati	420-00-11	Horizon B	06/30/2013	V:11983/T:AJE: Corre	0	0	-75.64
77	420	Foundati	420-00-11	Horizon B	06/30/2013	V:13402/T:AJE: Corre	0	0	32722.06
78	420	Foundati	420-00-11	Horizon B	06/30/2013	V:13408/T:AJE: Reco	0	0	2114.53
79	429	State Func	429-00-11	Horizon B	06/30/2013	V:11983/T:AJE: Corre	0	0	75.64
80									
81									2058.53
82									
83									
84									
85									
86									
87									
88									
89									
90									

There is our number. It was from a journal entry from last year.

Use the Voucher Number listed in the Spreadsheet. Find the entry in Journal Entries, unpost the entry and correct it, then re-post the entry. This should balance your register.

Federal Funds and Their Shared Service Arrangement Counterparts

200-289 Special Revenue (Federal Programs)	290-379 Special Revenue (Federally Funded SSA's - to be used by Fiscal Agent only)	Program Title	CFDA No.
203	292	Child Care Development Block Grant	93.575
204	293	ESEA Title IV Safe and Drug Free Schools and Community Act	84.186A
205	294	Head Start	93.600
206	295	ESEA Title X, Part C - Education for the Homeless Children and Youth	84.196
208	297	Human Immunodeficiency Virus (HIV) Education	93.938
209	298	Energy Conservation for Institutional Buildings	81.052
211	300	ESEA Title I Part A - Improving Basic Programs	84.010A
212	301	ESEA Title I Part C - Education of Migratory Children	84.011
213	302	ESEA Title I Part B - Even Start Family Literacy	84.213
218	307	ESEA Title V Part D - Jacob Javits Gifted and Talented Students Education Act	84.206
220	309	Adult Basic Education (ABE) - Federal	84.002
222	311	National and Community Service Act - Learn and Serve America	94.004
223	312	Temporary Assistance for Needy Families (TANF)	93.558
224	313	IDEA - Part B, Formula	84.027
225	314	IDEA - Part B, Preschool	84.173
226	315	IDEA - Part B, Discretionary	84.027
227	316	IDEA - Part B, Deaf	84.027
228	317	IDEA - Part B, Preschool Deaf	84.173
229		IDEA - Part D, Deaf-Blind	84.025
230	319	IDEA - Part D, Personnel Training	84.029
236	325	Substance Abuse Prevention and Treatment Block Grant - Intervention	93.959
237	326	ESEA Title IV - Safe and Drug Free Schools and Community Act	84.186A
238	327	Substance Abuse Prevention and Treatment Block Grant - Females	93.959
239	328	Substance Abuse Prevention and Treatment Block Grant - Prevention	93.959
242	329	Summer Feeding Program, Texas Health and Human Services Commission (HHSC)	10.559
243	330	Career and Technical Education - Technical Preparation	84.243A
244	331	Career and Technical Education - Basic Grant	84.048
245	332	Career and Technical Education - Single Parent	84.048A
246	333	Career and Technical Education - Sex Equity	84.048A
247	334	Career and Technical Education - Curriculum Development	84.048A
248	335	Career and Technical Education - Professional Development	84.048A
249	336	Career and Technical Education - Community Based Organization	84.174A
250	337	Career and Technical Education - Apprenticeship	84.048A
251	338	Career and Technical Education - Quality Work Force	84.048A
252	339	Career and Technical Education - Other Program Improvement	84.253A
253	340	IDEA, Part C, Early Intervention (Deaf)	84.181A
255	342	Title II, Part A: Teacher and Principal Training and Recruiting	84.367A
256	343	ESEA Title I Comprehensive School Reform	84.010B
258		Public Charter Schools	84.282
259		Matching Funds for Library Purchases	
261	348	Reading First	84.357
262	349	Enhancing Education Through Technology	84.318A
263	350	English Language Acquisition and Language Enhancement	84.365A
264	351	Community Service Grant Program	84.184C
265	352	21st Century Community Learning Centers	84.287
266	366	ARRA of 2009, Title XIV, State Fiscal Stabilization Fund	84.394
267	354	Improving Academic Achievement (Grants for State Assessments and Related Activities)	84.369
268	355	Improving Academic Achievement (Grants for Enhanced Assessment Instruments)	84.368
269	356	Title V, Part A - Innovative Programs	84.298
270	347	ESEA, Title VI, Part B, Subpart 2 - Rural and Low-Income School	84.358B
271		Workforce Investment Act - Youth Activities	17.259
272		Medicaid Administrative Claiming Program - MAC	93.778
273	357	Mathematics and Science Partnerships	84.336B
274		GEAR UP	84.334S
275		School Dropout Prevention	84.360A
276	358	Title I SIP Academy Grant	84.377A
279	361	Title II, Part D, Subpart 1 - Enhancing Education through Technology - ARRA (Stimulus)	84.386
280	367	ESEA, Title X, Part C - Education for the Homeless Children and Youth - ARRA (Stimulus)	84.387

Federal Funds and Their Shared Service Arrangement Counterparts

200-289 Special Revenue (Federal Programs)	290-379 Special Revenue (Federally Funded SSA's - to be used by Fiscal Agent only)	Program Title	CFDA No.
283	364	IDEA - Part B, Formula - ARRA (Stimulus)	84.391
284	365	IDEA - Part B, Preschool - ARRA (Stimulus)	84.392
285	359	ESEA, Title I, Part A - Improving Basic Programs - ARRA (Stimulus)	84.389
286	360	Title I SIP Academy Grant - ARRA (Stimulus)	84.388
287-288	369-378	Federally Funded Special Revenue Funds - Locally Defined (Convert to Fund 289 / 379 for PEIMS)	
289	379	Federally Funded Special Revenue Funds	



Training Refreshers

The following instructions will provide some training refreshers that you may find helpful during your End-of-Year processes.

Purchasing & AP

Entering Requisitions in the new Fiscal Year

- Date determines ledger posting!
- To enter requisition in new year – use first date of new fiscal year
 - Ex: For requisition in 17-18, use Transaction Date 7/1/17 or 9/1/2017.
 - This will populate codes with 8 fiscal year.

New Requisition

Title Classroom supplies for 17-18		Delivery Date [Calendar Icon]	Transaction Date 9/1/2017 [Calendar Icon]	
Tracking Number [Text Box]	Quote Number [Text Box]	Bid Number [Text Box]	AP Group None ▾	Status Submit for review ▾
Vendor Vendor 100 ▾		Requestor Abeles, Bobbye ▾		
Purchasing Comments Miscellaneous classroom supplies to have classrooms ready for first day of school.		Ship To Facility 2 ▾		
		Bill To Facility 9 ▾		

Items

#	Item No.	Description	Qty	Price	Ext. Price
1	[Text Box]	Pencils 420-11-6399.00-001-8-11-0-88 ▾	1.00	5.99	5.99

[Create] [Cancel] [Add Coding] [Add 1 Item(s)]

Merging Vendors

- Purchasing & AP > Vendors > Vendors
- Select  to edit vendor you would like to keep active
- Select Merge tab
 - **This action is irreversible! Double-check that vendors are actually duplicates before continuing.**
- Choose duplicate vendor(s) by checking the box
- Choose Modify Duplicate Invoices with (*)
 - This action adds (*) to the invoice number for duplicate invoice numbers between vendors
- Choose Merge Selected

GeneralContact InfoPurchasingDocumentsSecurityMerge

Edit: Office Depot, Inc  Return to list

This view allows you to merge other vendor records into this account. To do so, simply select the records you want to merge or provide your own candidate and click the merge button.

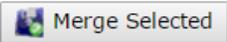
WARNING: this action is irreversible - all history will be merged into this vendor account for the selected entries

Duplicate Candidates

Identifier	Name	Address	City	State
This Vendor	Office Depot, Inc	1969 Overland Pass	Somewhere	TX
<input checked="" type="checkbox"/> 1017	Office Depot	1969 Overland Pass	Somewhere	TX
<input checked="" type="checkbox"/> 1022	Office Depot Waco	1969 Overland Pass	Somewhere	TX

Other Candidate

Modify duplicate invoices with (*)



Reports for Auditor

Most common preliminary reports to provide to auditors electronically:

Finance > Reports

- Audit LEA Download
- Bank Reconciliations
- Check Registers – Run to Excel
- General Ledger – Detail (Excel & PDF)
- General Ledger – Summary (to verify permanent balances)
- Top Vendors
- Vendor Transactions Summary – Run to Excel
- Bank Register – as of 1st day of fiscal year
- Bank Register – Outstanding Items
- TRS Submissions
- NOGAS for grants
- MOE Calculations/Spreadsheet
- Employee Handbook
- Vendor Aged Payables
- Payroll Audit Spreadsheet
- Expenditures vs. Revenues for Fiscal Year

If your auditor asks for other specific reports and you cannot locate what you are looking for, give us a call! We can help!

TSDS Report Number	Edit+ Report	Compare to Audit Schedules	Compare to WebSmart
PDM2-102-003	PRF9D011 - Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds	Budgetary Comparison Schedule, Actuals	Income Statement by Function, Rollup
PDM2-100-002	PRF3D002 - Actual Financial Summary by Object	Schedule of Expenses (Exhibit C-1)	Income Statement by Object, Rollup
PDM2-100-014	PRF3D029 - Budgeted vs. Actual Expenditures by Function Reconciliation	Budgetary Comparison Schedule - General Fund	Income Statement by Function, Rollup: Fund - enter 420; Object enter ~6%
PDM2-102-001	PRF9D008 - Schedule of Federal Funds	Schedule of Expenditures of Federal Awards (Exhibit H-1)	Income Statement by Fund, Rollup: Fund - enter <299; Object - enter ~5%
PDM2-100-012	PRF3D017 - Mid-Year Financial Accountability Rating Indicators	none	Review FIRST indicators
PDM2-100-008	PRF3D010 - Worksheet for Calculating Administrative Cost Ratio	none	Review FIRST indicators
PDM2-100-004	PRF3D021 - Actual Revenues by Fund & Object - Investment Earnings		Income Statement by Function, Rollup; Object - enter ~57%
PDM2-102-002	PRF9D010 - Fund Balances Section of Balance Sheet - Governmental Funds	Statement of Activities Statement of Financial Position	Balance Sheet By Object Rollup, Total Fund Equity = Net Assets, end of year on Statement of Activities
PDM2-100-013	PRF3D019 - Actual Operating Expenditures by Function & Object - Special Revenue Fund	Schedule of Expenses & Budgetary Comparison Schedule	Income Statement by Function, Rollup - verify totals Income Statement by Object, Rollup - verify totals