



## **A Training Guide**

*How to Survive the School Business Jungle*

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### **Section I - Introduction: What We Hope to Provide You**

This booklet is geared towards those who work in the finance office as well as some general guidelines and refreshers for finance officers as well. We wanted to put together a guide to help those in the LEAs who are doing the bank reconciliation, the financial report reconciliation, completing the FPD 202 forms, and generally doing all the dirty work that goes into producing clean and accurate financial records. You are the backbone of the LEAs finance office and we wanted to provide you what we hope is some useful information to assist in making your job a bit easier.



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#### Section II - Glossary of Terms

- 1101 account We often say look in the ‘eleven-zero-one’ account or the “one-one-zero-one” account. By this, we are referring to you looking up the Cash Account, 11010000, in the DBS/MSA general ledger system. We just leave off the zeros for simplicity. All account numbers that you will enter in the DBS/MSA system are eight digits in length.
- 1121 account We often say look in the “eleven-twenty-one” account. By this, we are referring to you looking up the Authority-To-Draw account, 11210000, in the DBS/MSA general ledger system. We just leave off the zeros for simplicity. All account numbers that you will enter in the DBS/MSA system are eight digits in length.
- 2243 account We often say look in the “two-two-four-three” account. By this, we are referring to you looking up the Cash Advance Account, 22430000, in the DBS/MSA general ledger system. We just leave off the zeros for simplicity. All account numbers that you will enter in the DBS/MSA system are eight digits in length.
- 275-byte record This is the payroll and general expense detail record your accounting software creates to be uploaded to us in order to post the detailed expenditure information into our systems. This record is part of the UERS requirements and is created by your software from your check writer. This record is also referred to as the voucher detail, payroll detail, or general expense detail. The net pay from the payroll voucher detail, and the gross from the general expense detail should equal your 60-byte summary records, which is what is posted to our general ledger system. When we run detail for you, we are usually running both the general expense and payroll 275-byte records, depending on your need.
- 431 account We often say look in the “four-three-one” account. By this, we are referring to your looking up the Refund Clearing Account, 43100000, in the DBS/MSA general ledger system. We just leave off the zeros for simplicity. All account numbers that you will enter in the DBS/MSA system are eight digits in length.
- 60-byte record This is the summary record your accounting software creates to be uploaded to us in order to post the general ledger expenditure information into our accounting system. This record is part of the UERS requirements and is created by your accounting software from your check writer. This record is also referred to as the summary record. The grand total from the 275-byte records should equal the grand total of the 60-byte summary records. The 60-byte record is the amount, which posts to the DBS/MSA general ledger system here at DPI.



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Accrual	When we refer to accruals, we are talking about the only allowable accruals on state and federal funds; your salary installment payments which you will be making after the close of the fiscal year (usually in July & August) and the matching retirement and social security associated with these payments.
Allotment	The amount of state or federal funds allocated by the state for your LEA to spend on a particular grant or specific use of funds. The allotments may be based on dollars, positions, or months of employment and are based on state and federal legislation. To lawfully spend money in a particular program (PRC), you must have an allotment from DPI. For federal funds, you cannot request cash unless an allotment has been made. For further information about allotments, please refer to the Allotment Policy Manual on the NC DPI website at:
Authority to Draw	This is the account (11210000), which represents how much cash can be requested (drawn down) for a particular PRC. Should your cash request exceed the authority to draw balance (ATD), then you will only be given the amount of the balance remaining. This happens quite frequently when new federal grants are being established or at the beginning of the fiscal year, when DPI is waiting to receive the grant awards from the federal government and the allotments for the year have not been established. This account is currently used for Federal fund, Bond fund, and Charter School accounting. It is not currently used for the State Public School Fund (SPSF).
Authority to Spend	This is the account (11220000), which represents how much budget balance remains for a particular PRC. The balance remaining is simply your total allotment for the PRC, less any expenditures reported for the PRC. Many of the federal allotments carry over from year to year. In these cases, the balance in the authority to spend (ATS) account, or budget balance, at June 30 <sup>th</sup> is what rolls over to the next year. Should the allotment not carry over to the next year, then the account is zeroed out and the balance reverts back to the state and/or federal government. This account is currently used for Federal fund, Bond fund, and Charter School accounting. It is not currently used for the State Public School Fund (SPSF).
Benefits	The employer paid benefits on behalf of the employee. These are matching social security, retirement, and health insurance. The employer may pay other benefits from local funds.
Bond Funds	This is the shortened name we use when referring to the Public School Building Bond funds (PRC 078). These are the only capital type funds we administer through our allotment system.
BUD	The Budget Utilization and Development System (BUD). This system is used to record and transmit your federal budgets and amendments to the state. It also



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enables you to transmit your FPD 202s, 302's, 408B's, TD19 and other adjustments automatically to the state.

Budget	How you intend to spend your allotment. It is also a necessary part of the federal fund processing and is transmitted via the BUD system for the federal PRCs. Other budgets (state, local, etc.) are maintained at the local level only.
Calculated cash	The cash balance as calculated on the cash balance report (beginning cash, plus certifications, minus expenditures = calculated cash). The calculated cash balance (per cash balance report) may be different from the actual system cash balance, due to accounting corrections being done or FPD 202s being improperly handled, etc. In these cases, there will be an asterisk on the cash balance report and you should look up the 22430000 account balance to confirm your actual cash balance for each PRC.
Cash balance	Your cash balance for a particular PRC. The cash balance is simply the beginning of the fiscal year cash balance plus all certification activity for the period, less the expenditure activity for the period. This leaves your cash balance. Keeping this cash balance to a minimum is part of your cash management requirements. We usually refer to specific program cash balances when discussing federal funds, since all accounting for federal is by PRC. We also mention cash balance when we talk about the monthly zero-out processing for the State Public School Fund, School Technology Fund, Federal funds since we are bringing the cash balances back to zero.
Cert	DPI term for cash certification.
CICS	This is the system access used by DPI to run its software, access programs, etc.
Class 5 account	An expenditure account in the DPI DBS/MSA general ledger system. All expenditure accounts begin with a 5, such as 55100121 for teachers, or 56930312, for workshop expenditures. When looking up expenditure codes in DBS/MSA, always precede the purpose/object code with a 5.
Class 7 account	A budget or allotment account in the DPI DBS/MSA general ledger system. All budget accounts begin with a 7, such as 75100121 for teacher budget line item or 76930312 for the workshop expense budget line item. When looking up your budgets or allotments in DBS/MSA, precede the purpose/object code with a 7.
CMS	This is the acronym for the Cash Management System (CMS). The Cash Management system is what you use to request funds (cash) to be deposited into your State Treasurer's account (SPSF, School Technology, Federal), the Public School Building Bond Funds to be deposited to your local account. It will also



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show you the deposit/withdrawal summary of the automated BUD refunds that have been processed.

Code	DPI term for account code, expenditure code.
Current year	The current fiscal year, which would mean the accounting period beginning July 1 <sup>st</sup> and ending June 30 <sup>th</sup> .
Data file	This is the term we use for the data we receive via the monthly upload to DPI. It is the transfer of your 275-byte and 60-byte records from your computer to DPI. We spend approximately one week each month processing this data, and often refer to this time period as data file. When looking up expenditure detail in DBS/MSA, we may often tell you that it was a data file transaction or data file expenditure, meaning that they were generated from your check writer and posted to our general system via the 60-byte summary record. These expenditures are usually not altered by our office unless they contain invalid codes or require global changes. They will also contain your Lea's unique ID in the first two digits of the source code.
DBS/MSA	This is the general accounting system used by DPI to process the Leas financial data. When we say to look in DBS/MSA or MSA, we are referring to the general ledger inquiry screens. This is where your financial (60-byte summary) data is posted via data file, the cash management system posts your cash requests, and your FPD 202 adjustments & refunds are reflected.
Detail	We sometimes use this term when we refer to the 275-byte detail records received via data file. The 60-byte summary on DBS/MSA may not agree with the figures on your general ledger. If this is the case, then you need to point this out to us and ask that we run the detail for a particular month, for a particular account. This will provide you with what checks transmitted to us in the data file transfer for that month. Sometimes checks get run for a prior month after the cutoff for data file transfer (happens with matching and/or deduction checks usually) and did not make the data file pickup transfer, which can account for such discrepancies.
Download	We use this term to refer to any reports or other documentation, which is transmitted to the LEA electronically from DPI. In our section, we often are referring to the end of month reports.
Effective date	This is the date which signifies what accounting period the data posted. For instance, an entry may be keyed on February 10 <sup>th</sup> , but the effective date is January 31 <sup>st</sup> , meaning that the data will post to the January reporting period or period 7.
Federal funds	Those funding sources which come from the federal government, with each PRC as a separate funding source. Transactions for these funds are always posted to the current fiscal year, as the federal funds have no prior year reporting.



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Fiscal year	The period of time between July 1 <sup>st</sup> and June 30 <sup>th</sup> of any given year.
FPD 202 form	The manual form used to adjust your expenditure data as it has been booked at DPI for refunds, transfers and other adjustments. Often referred to just as 202s. These have been automated via the BUD system and the only manual FPD 202 forms now transacted are for very specialized corrections of the data.
FPD 302 form	This form is used to adjust salaries for certified personnel paid from one fund and reimbursed by another fund (state, federal, or local). In other words a transfer between funds for certified personnel. These have been automated via the BUD system and the only manual FPD 302 forms now transacted are for very specialized corrections of the data.
Fund or funding	The source of revenue for a particular grant or program. The State Public School Fund is Fund 1; the School Technology Fund is part of Fund 1, but split at DPI for reporting; Federal Grant Fund is Fund 3; Capital Outlay Fund is Fund 4; and Local Current Expense Fund is Fund 2.
FRD	The Funds Requirement Date (FRD) used to determine when the funds are to be deposited into your bank account. It is how the cash is requested in the Cash Management System (CMS) by the LEA.
General ledger	Where your expenditures are recorded. The DBS/MSA system is our general ledger, so we often use the term DBS/MSA when referring to what is posted to the general ledger.
GL	Accounting term for general ledger
Global changes	These are the changes we do to your data before it is posted to the general ledger as part of our data file processing. The globals or global changes are usually the result of a massive chart of accounts change, after the fiscal year has started. When we initiate a global change, we will notify the finance officer via the weekly Newsletter e-mail. When we do a global change, this means that you DO NOT need to send in an FPD 202 form, unless you need to move the data from the new global code to another account or if the global goes into effect during the year after prior months data has already been processed.
Installment	An installment is the payment of 1/12 of an employee's annual salary. This is so the employee can receive 12 equal checks rather than just 10 monthly checks during the fiscal year. Installment is also used to indicate the payment of the 11 <sup>th</sup> and 12 <sup>th</sup> checks for the unpaid portion of the employee's earned salary. For example if your school year ends in June, the installment months are July & August. If your year ends in May, your installment months would be June & July.



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Installment collapse	The transactions which take your 11 <sup>th</sup> and 12 <sup>th</sup> installment payments paid in July & August, which were posted to the prior year, and posts them to the cash account and the three (3) summary accounts we use for our reporting: 5100-001-122, 5910-001-212, 5910-001-222 in the current fiscal year.
Invalid code	This is an account code, which either does not exist in the Uniform Chart of Accounts, or is no longer a valid code for a particular PRC due to legislative or reporting changes to the funding. We encounter the majority of these codes during the monthly data file processing. When we receive invalid codes we must change them to a valid code in order to post the data to the DBS/MSA general ledger system. We then notify the LEA, via the monitoring letter, that there was an invalid code (s) and to what code we posted the data.
Matching	This is often the term used when referring to the employer matching benefits associated with a person's payroll (i.e.; social security, retirement, & hospitalization).
Message on-line	When we ask if you've seen the message on-line, we are referring to a message which appears on the CICS screen when you sign on to the state network to gain access to DPI.
MSA	This is the general accounting system used by DPI to process the Leas' financial data. When we say to look in MSA or DBS/MSA, we are referring to the general ledger inquiry screens. This is where your financial (60-byte summary) data is posted via data file, the cash management system posts your cash requests, and your FPD 202 adjustments & refunds are reflected.
Negative cert	This is when DPI pulls monthly cash back from the Leas' State Treasurer's bank account. It is typically done with the state monthly cash zero-out process; however, an LEA may also request that cash be taken back anytime, simply by entering a negative amount through the cash management system.
Net gross	This is the amount of the expenditure record after substitute deductions, but before statutory and voluntary payroll deductions. This amount is also the amount that equals the 60-byte record that posts to the DBS/MSA general ledger.
On-line	Often we may say, are you on-line or you need to check it out on-line. These phrases are referring to the LEA accessing the DBS/MSA system in order to see if 202s have posted or if cash requests have been processed.
OSC	Office of the State Controller.



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Payline gross	This is the monthly salary amount that an employee is eligible for, if working a full month at 100% with no pay adjustments. It is the starting point for all payroll calculations for salaried personnel, and should be reflective of the salary schedule assignment of the individual.
Positive cert	This is when DPI deposits cash to the LEA's State Treasurer's bank account. It is typically done when the units request funds via the cash management system.
PRC	Acronym for Program Report Code, and is a number assigned to a particular source of funding, if that funding is to be distributed to the LEAs via the allotment system for state and federal funds. The PRC is usually referred to and utilized as a cost center. Funding which is distributed via a direct check, etc., is not given a PRC by DPI. The PRC number is also our major frame of reference for your data.
Prior year	Term used to reference the last fiscal year, or the fiscal year just ended. Please note that corrections to the prior year data for state funds are actually recorded to a prior year company, and that any refunds for the prior year are deposited into a prior year account at DPI, not the LEA's State Treasurer's bank account. Corrections to the prior year for federal, however, are considered current year transactions, since the funding carries over from year-to-year. In order to view state fund prior year transactions (if your refunds have been handled), you need to look up the data in DBS/MSA by going into Company 8000, rather than Company 1000. Company 1000 is current fiscal year, Company 8000 is prior fiscal year for State Funds.
Project code	This is the two (2) digit code used to designate the project number in the Public School Building Bond Fund. It is used in the last two (2) digits of the Purpose Code when reporting the expenditures for PRC 078. It is also the code used to request cash for the Public School Building Bond Funds.
Reconciliation	This is the process taken to ensure that one set of data is in agreement with another set of data; such as the bank reconciliation process, report reconciliation process, etc. It is required that the LEAs reconcile the DPI financial reports, downloaded monthly, with their own accounting system reports in order to ensure that DPI has an accurate reflection of the unit's data.
Monthly Reports	The reports which are downloaded to the LEAs each month. These reports are: Allotment Balance Report (JHA351EG) Certification History Report (JHA856EG) Budget Balance Report (JHA305EG) Cash Balance Report (JHA314EG)



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Rollover	This is the term used to describe the process of bringing forward the federal balances from the prior fiscal year to the new fiscal year. It is the budget balance remaining at June 30 <sup>th</sup> , after accruals for 11 <sup>th</sup> and 12 <sup>th</sup> installments. We typically process the rollover in mid-July after the close of the fiscal year. To see the balance that should roll, look up the period ending balance in the 11220000 account (authority to spend or budget balance) for period 12 in DBS/MSA.
SIPS	This is the acronym for the State Information and Processing Service (SIPS). Basically, this is the main computer connection or link which we all have to go through (DPI & LEAs alike) in order to log onto DBS/MSA, the cash management system, Internet, etc.. Many times, if you cannot connect to the system at the CICS screen, this would be because the SIPS system is down.
Source code	The code used to identify the individual general ledger transactions in the DBS/MSA system. The first two or four digits can identify certain transactions, and knowing these can help you in your reconciliation process. Please see the source codes listed on the DBS/MSA INQUIRY - CHEAT SHEET for more information.
SPSF	The abbreviation for the State Public School Fund, which is also referred to as State Funds, or Company 1000.
School Tech	The School Technology Fund, which is a separate source of funds distributed by the state. We are currently keeping track of the expenditures affecting this fund under the State Public School Fund and Company 1000; however, we are required to report the cash and expenditure activity for this fund separately to other state agencies.
State Treasurer	This is your bank account for state and federal funds with the State Treasurer's office. It is different from your cash balance in DBS/MSA, as the DBS/MSA balance is a book balance; whereas, the State Treasurer's account is an actual bank balance. DPI does not have inquiry access to your State Treasurer's account balance, or activity. You receive a bank statement directly from the State Treasurer's office for this account. We can, however, help you identify deposits, etc. In some instances where we cannot, we will refer the problem to the State Treasurer's office for you. However, if a check has cleared for the incorrect amount, these questions should be referred directly to the State Treasurer's office for assistance.



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Trans Type	<p>This is the three (3) letter code to denote the type of transaction posted to the general ledger. Typical “trans type” codes are:</p> <p>UTR = Unit Initiated Transfer (Transfer w/in FUND) REF or RFD = Current Year Refund AEF or AFD = Automated Current Year Refund from BUD system AJE = Adjusting entry either from a manual FPD 202 form or a correction initiated by DPI PYR = Prior Year Refund</p>
UERS	<p>The acronym for the Uniform Education Reporting System. It is the legislated required accounting system specifications and processes designed to help ensure standard, accurate, reporting of accounting activity by the school systems in order to maintain uniform reporting of the use of various funds to the state.</p>
Upload	<p>When DPI pulls information from the LEA such as the data file, or MFR transmission.</p>
Zero-out	<p>Phrase we use when we are making a cash certification (negative or positive) to your State Treasurer’s account in order to bring your cash balance to zero for the prior month. We zero-out your SPSF, School Tech, and Federal Funds on a monthly basis. We currently zero-out the Public School Building Bond funds twice a year.</p>



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### Section III. Glossary of Reports

#### State Public School Fund Reports:

**Allotment Balance Report (JHA351EG):** This is the primary report used to reconcile expenditures which have been posted for the State Public School Fund and the School Technology Fund for your LEA. It is one of the monthly reports downloaded to you usually between the 15<sup>th</sup> & 20<sup>th</sup> of every month for the prior accounting month activity. This report shows your allotments, current month expenditures, adjustment and refunds, year-to-date expenditures, and remaining allotment balance. It will show you descriptions of your current month transactions (under Trans Type) such as RFD for refund, UTR for transfer, etc. It also shows you the source code of the transactions, so if the source code has your unit's application area (# & alpha) as the first two digits, you know it came from the data file and not from the processing of an FPD 202 form. The report is sorted by allotment groupings. The type of the funding and how they are required to be presented at the State Budget Office determines these allotment groupings. For example, the funding for PRC 007 is broken out into positions (certified) and dollars (non-certified), thus we have to have two sub-categories to separate the PRC to match the allotment requirements. Also, the benefits for PRC 007 are funded separately, thus, the separate break-out of the matching benefits. When we book your expenditures to our general ledger, we are really summarizing the categories to their funding sources for State Budget.

**Certification History Report (JHA856EG):** This is the primary report used to reconcile the cash certifications which have posted for the State Public School Fund (SPSF) and the School Technology Fund (Schl Tech). It is one of the monthly reports downloaded to you usually between the 15<sup>th</sup> & 20<sup>th</sup> of every month and it is in three (3) parts; SPSF only (R01), SPSF & Schl Tech (R03), and Schl Tech only (R05). This report shows you the certifications received for each month, the expenditures recorded for each month, and your ending cash balance for the month. Please note, that your prior month's zero-out figure is included with the current month's certifications, since it is either a positive or negative certification to your State Treasurer's account that following month. Also, remember that refunds are part of the transactions recorded, so if a refund crosses months, the expenditure reduction may be in one accounting period and the cash transaction in another accounting period.

**State Cash Zero-out Report (JHA360EG):** This report is used to notify the LEA of the amount of the monthly cash zero-out for the State Public School Fund (SPSF) and the School Technology Fund (Schl Tech). It is downloaded monthly to the LEA usually between the 15<sup>th</sup> & 20<sup>th</sup> of the month. It is a two line report, 1 page in length. The report is based on a preliminary JHA856EG report which we run usually on the 12<sup>th</sup> of the month. We then apply the data file expenditures (if they have not already been posted to the DBS/MSA system), and calculate the remaining cash balance for the prior month, based on this report. The ending balance is the amount of the zero-out. If the balance is positive (cash remaining) then we do a negative certification to your State Treasurer's account. If the balance is negative (cash deficit) then we do a positive certification to your State Treasurer's account. These amounts should be taken into consideration when requesting future cash for the current month, as well as booked as necessary to your general ledger (see your finance officer for guidelines). The ending cash balance on this report will differ from your monthly JHA856EG (Cert History) report by the amount of any refunds or adjustments which are processed between the 12<sup>th</sup> & 15<sup>h</sup> of the month.



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#### **Federal Fund Reports:**

**Budget Balance Report (JHA305EG):** This is the primary report used to reconcile expenditures which have been posted for the Federal Funds for your LEA. It is one of the monthly reports downloaded to you usually between the 15<sup>th</sup> & 20<sup>th</sup> of every month for the prior accounting month's activity. This report is grouped by PRC, with each PRC having its own section on the report, since each PRC is a different federal funding source. The report shows your most recent budget for the year, current month expenditures, adjustments and refunds, year-to-date expenditures, and remaining budget balance. This budget balance is what you have remaining to spend for the fiscal year. Since many of these allotments carry over into the following fiscal year, it is not unusual to have a budget balance at year end. This balance is what rolls over to the next fiscal year, if appropriate. This report also shows you descriptions of your current month transactions (under Trans Type) such as RFD for refund, UTR for transfer, etc.. It also shows you the source code of the transactions, so if the source code has your unit's application area (# & alpha) as the first two digits, you know it came from the data file and not an FPD 202 form. This report will also show you your budget line-by-line in the first column. Please note, that if your expenditures do not have a corresponding budget, then you should do a budget amendment through the BUD system and the Federal Programs section to correct this.

**Cash Balance Report (JHA314EG):** This is the primary report used to reconcile the cash certifications which have been posted for the Federal Funds. It is one of the monthly reports downloaded to you usually between the 15<sup>th</sup> & 20<sup>th</sup> of every month and it is in two (2) parts; year-to-date figures (R01), and monthly figures (R03). This report shows you your beginning of the fiscal year cash balance, the certifications recorded, the cash expenditures recorded, and the ending calculated cash balance. *Note: the cash expenditures include your current year expenditures plus an adjustment for the current and prior year accruals in order to reflect those expenditures for which cash was drawn down to cover.* It also shows you the amount of dollars still available (Authority to Draw) to be requested for the PRC. The report is currently grouped by primary federal funding area (Voc Ed, Chapter 1, etc.), then PRC within that area. The miscellaneous grants are listed in PRC order as the last group. We hope to have it listed in PRC order shortly.

**Federal Cash Zero-out Report (JHA903EG):** This report is used to notify the LEA of the amount of the monthly cash zero-out for the Federal funds, by program. It is downloaded monthly to the LEA usually between the 15<sup>th</sup> & 20<sup>th</sup> of the month. It is a summary report by PRC (usually 1 page). To zero-out Federal Funds, we use the period ending balance in the Cash Advance Account (22430000) for the month we are zeroing out. If the balance in the 22430000 is a credit, the zero-out will process a negative certification because expenditures reported are less than cash requested. If the balance is a debit, the zero-out will process a positive certification because expenditures reported are greater than cash requested. The additional funds will be certified up to the amount of the excess expenditures or the current periods Authority to Draw (11210000) balance whichever is less. After we obtain the zero-out figures for the month, we process the transactions with the State Treasurer's office and post the transactions to the DBS/MSA system using an "FF03" as the first 4 digits of the source code.



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#### **Bond Fund Reports:**

**Allotment Balance Report (JHA406CO):** This report shows the Year-to-date (YTD) and Life-to-Date (LTD) expenditures reported for each project by account number. The Allotment balance is the remaining cash allotment after LTD expenditures. Please remember that Bond information is usually reviewed on a LTD basis, not a YTD basis. Your LTD expenditures will be offset against your LTD certifications when doing the cash zero-out twice a year.

**Project Balance Report (JHA407CO):** This report shows the Total amount approved by project, the amount of that project which has been allotted (cash available to draw), and the cash certifications drawn against each project's allotment. The Allotment balance is the amount of "cash" available to be drawn for each project and the project balance is the amount of funding available to be allotted. If your allotment balance is zero and you have a project balance remaining you would need to contact the School Planning area to have more funding allotted if necessary.

**Summary Project Analysis – Draws vs. Expenditures:** This report is a combination of the above two (2) reports, showing the Total Project amount, LTD Cash Allotment, LTD Cash Draws, and LTD Expenditures. The last column shows the difference between the LTD Draws vs. the LTD expenditures and this amount is what would be used if funds were to be zeroed out monthly. As it currently stands (FY '99-2000) bonds will be zeroed out using November and April LTD balances.

#### **Salary Reports:**

**Allotment Management Report:** This report is produced by the Salary Audit area of the Information Analysis & Reporting Section of DPI. It shows you the usage for the allotments controlled by positions or months. It should not be confused with the Allotment Balance Report (JHA351EG). Any questions regarding this Allotment Management Report should be forwarded to the Information Analysis & Reporting Section (919) 807-3725.



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#### **MFR reports:**

##### **DBS/MFR Match Report(JHA899EG)**

This report shows the comparison month-to-date and year-to-date between the DBS/MSA data (datafile) and the MFR data (LEA general ledger). Any differences on this report should be reconciled monthly.

##### **MFR Error Messages Issued Report(PGA10RP4-E)**

Please make sure to correct all items on this report by the end of the year 13<sup>th</sup> period reporting. This includes all funds, even Local funds (funds other than 1 or 3). \*Scott Haynes must run the smaller reports for us.

##### **MFR Verification Messages Issued Report(PGA10RP4-V)**

This report notifies you of unusual transactions/conditions. Items on this report do not have to be corrected if they are valid transactions. If they are not valid transactions, then you only need to correct your general ledger. You do not need to notify DPI of these corrections.

##### **Information Dropped Per Finance Officer's Request(PGA10RP2)**

This report includes items that were dropped at the LEA Finance Officer's request. To request that certain funds and/or PRC's be excluded for per-pupil calculations, complete the "Funds and/or PRC's to exclude for MFR Process" request form that will be located on DPI's website.

##### **MFR Revenue & Expenditure Summary Report(PGA10RP5)**

This report is grouped by PRC. It shows all revenue and expenditure codes categorized by Fund: State, Federal, and Local. Each fund shows Total Revenues, Total Expenditures, and any Difference. Revenues and Expenditures should equal for State and Federal funds.

##### **Records Dropped due to Invalid Data Report(PGA10RP1)**

This report includes all records dropped due to invalid data. Types of invalid data include:

- Fiscal Year or Period not correct.
- Fund Code not 1 – 9.
- First digit of Purpose Code not 1 – 9.
- For Expense accounts only in Funds 1 – 8, PRC or Object Code equal to 000.



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#### **Section IV - Start to Finish Processing**

In order to help you gauge your work time-line, we thought it would be helpful for you to know some key dates for each. We generally follow a similar processing pattern each month.

- ◆ **Third or fourth business day** of the month the 275-byte and 60-byte expenditure data, retirement file, ESC file (as necessary for prior quarter), and MFR file from the prior month is uploaded to the state from the LEAs. We call this process “data file”. (Ex. February 4<sup>th</sup> would be the date for the upload of the January expenditure data)
  
- ◆ The **twelfth** of the month is also usually our last day to key for that processing period’s data. (Ex. February 12<sup>th</sup> is the last day to record transactions to January processing period). This means that all adjustments and refunds must be processed by the 12<sup>th</sup> to be included to that month’s processing. Anything processed after that date will be handled in the next month.
  
- ◆ Around the **fifteenth (15<sup>th</sup>) day** of the month we do the state fund cash zero-out and download the subsequent report.
  
- ◆ Usually between the **15<sup>th</sup> & 20<sup>th</sup>** of the month, we download the monthly reports which are the Allotment Balance report (SPSF), Budget Balance report (Federal), Certification History Report (SPSF), and the Cash Balance report (Federal). These reports remain available for you to access and printout until they are deleted from your print queue by your computer operator.



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#### **Some Key Elements of the monthly data processing:**

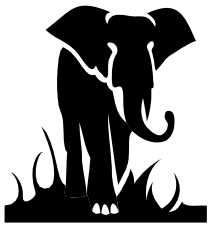
##### **Data File processing**

Usually the first 2 work days after we upload your expenditure data is spent reviewing the raw data for errors such as bad dates, installment indicators in non-installment months, record count analysis, dollar percentage analysis, duplicate records, etc. As we review the data for inconsistencies, we are sending it to post to the DBS/MSA general ledger system. The day after the data is sent to post we receive a batch proof of the data which tells us if there are any invalid codes. We review the batch proofs for these invalid codes, correcting them to our “best guess”, as necessary and listing them on our master invalid code list for use in completing the monitoring letters. We normally have 2-3 days to review the batch proofs and get the data posted to DBS/MSA. Once the data is posted, we have the information we need to process the BUD adjustment batches which may have been on hold due to containing vouchers for this data file period.

As we work on the data, we keep track of items that may or may not be errors. These items are then reported back to the LEAs via the monthly monitoring letter. Any questions regarding the monitoring letters should be referred to the Information Analysis & Support Section (807-3729)

Some suggestions:

- 1- If you know you have used an invalid code for a processing month, you can send a manual FPD 202 form correcting the code. If the form is received by Information Analysis & Support by the 3<sup>rd</sup> of the month (before we pull the data) we will be able to make the change to the data file for the code you request. Your 202 form should be clearly marked “Correcting an invalid code for Data File” and should include the date of the transactions. The 202 form would be categorized as a UTR.
- 2- When you receive your monitoring letter and it notes that there were some data file errors, please make the appropriate changes to your system so that the errors do not persist. Many times an LEA will go the entire year (or longer) with the same invalid code or liability code errors. If you do not know how to make the proper corrections to your system, please contact your software vendor for assistance.



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#### **Cash Zero-Out processing**

The Cash Zero-Out processing is the balancing of cash certifications with reported expenditures. This usually occurs between the 12<sup>th</sup> & 15<sup>th</sup> of the month. The result of the Cash Zero-Out process is to bring your prior month's cash balance to zero.

When we calculate the cash balance for the zero-out we basically take a snap shot of your data at a point in time. Following is the calculation of your zero-out amount:

#### **A. State Public School Fund and School Technology Fund (Monthly)**

Prior months calculated cash balance per JHA856EG report (Certification History Report)

#### **PLUS**

Net certifications for the month per the JHA856EG report. Note: the net certifications would include any deposit transaction that has posted to your cash account for the period, which includes last months zero-out certification, certification from your requests, and refunds\* processed.

#### **LESS**

Net expenditures for the month per the JHA856EG report at that point in time. Net expenditures include your data file expenditures and any refunds\* or other adjustments paid during the period.

#### **EQUALS**

Calculated Cash Balance at this point in time.

If the balance is positive, then you have excess cash on-hand and we process a negative certification to reduce the cash balance to zero. If the balance is negative, then you have insufficient funds for the month and we process a positive certification to bring the balance up to zero.

*\*Refunds are processed in a manner that affects your DPI account in different ways. The fund paying the refund, the debit entry, is always posted to the current calendar month. The expenditure reduction side of the refund is posted to the current processing period. These two periods may not match, since expenditure reductions are recorded to the processing period in progress. These differences will eventually catch up with each other over time.*

After we calculate the cash balance and obtain your zero-out figures for the month, we process the transactions with the State Treasurers office and post the transactions to the DBS/MSA system using an "SC03" as the first 4 digits of the source code. We also download a zero-out report (JHA360EG) to you, which lists the above calculation for both the State Public School Fund (SPSF) and the School Technology Fund. It is only a two (2) line report so it is easy to overlook. Please have your system operator look for the report between the 15<sup>th</sup> and 20<sup>th</sup> of every month.



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#### **B. Federal Funds (Monthly)**

To zero-out Federal Funds, we use the period ending balance in the Cash Advance Account (22430000) for the month we are processing. If the balance in the 22430000 is a credit, there is a positive cash balance and the zero-out will process a negative certification. If the balance is a debit, there is a negative cash balance and the zero-out will process a positive certification. The additional funds will be certified up to either the amount of the negative cash balance or the current periods Authority to Draw (11210000) balance whichever is less.

After we obtain the zero-out figures for the month, we process the transactions with the State Treasurer's office and post the transactions to the DBS/MSA system using an "FF03" as the first 4 digits of the source code. When we post the transactions to DBS/MSA, we also download a zero-out report (JHA903EG) to you, which lists the zero-out amounts by PRC. Please have your system operator look for the report between the 15<sup>th</sup> and 20<sup>th</sup> of every month.

#### **C. Public School Building Bonds (Currently twice a year)**

To zero out Public School Building Bond Funds, we typically compare Life to Date Expenditures to Life to Date Draws as of November and April by project. We currently manually enter the zero-out figures for a particular Funds Requirement Date (FRD). This means that if a unit has already requested cash for that day, the request will be adjusted based on the zero-out. After we obtain the zero-out figures for the month, we process the transactions with the State Treasurer's office and post the transactions to the DBS/MSA system using an "FF95" as the first 4 digits of the source code. This is not a unique source code, therefore it is hard to tell the zero-out from regular certifications. When you receive your zero-out report, or when you notice the figures in the DBS/MSA system, you should take this figure into account when requesting additional funds for the month.





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#### **Section V - What DBS/MSA Can Do For You**

DBS/MSA is the general ledger accounting system used by DPI to process and record all of the LEA financial activity in funds 1, 3 & 4. DBS/MSA is the system that produces your monthly reports. It is the system which records and processes your cash transactions and refunds, as well as your adjusting entries. It is the **FIRST PLACE** we recommend you should go when you are doing any reconciliation for your reports or bank statements to DPI records. This is the first place Information Analysis & Support Section staff will go when you call with a question about your reports, adjustments, or cash.

In an effort to show you what you can find in the system that will help with your reconciliation process, and possibly save you time and trouble, the following section will try to give you some helpful hints, key things to look at on the screens, and a detailed guide to the DBS/MSA system, which takes you through the menus in order to help navigate you through DBS/MSA.

It is important to remember that the DBS/MSA system is separate from the Cash Management system. **In DBS/MSA, you have inquiry access only.** You cannot change or alter the data, and you cannot look up anything other than general ledger activity. System security is set-up separately for the cash management and salary systems, so just having **DBS/MSA** access does not get you into the salary or cash management systems. We highly recommend that all LEA staff have access to the **DBS/MSA** system if they are involved in any reconciliation work, any cash management work - from requesting funds to reconciling the bank statements, or if they are involved in preparing and posting the FPD 202s. If you do not know your LEA's ID (always 9 plus your unit #) or password, please ask your finance officer or contact Systems Accounting at 919/807-3707. If you do not have a RACF ID or Password, please call the Help desk at 919/807-4357.



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#### **What am I supposed to look at?**

There are two screens which you have access to and will use:

Posted Entry Query Screen:           Next Function: 220

Period Ending Balance Screen:       Next Function: 016

The Next Function reference refers to the numbers you enter in the Next Function field in **DBS/MSA**. These numbers will take you directly to those screens without having to go through the menus.

You will primarily use the Posted Entry Query Screen, as this is the screen that lists the transactions which have posted to the system. Your entries are posted at a summary level, meaning they contain the account number, dollar amount, and effective date. They do not contain the name of the vendor, check numbers, social security numbers, school numbers etc. You can, however, tell a lot from this summary level information.

#### **What can this information tell me?**

1.     SPSF, School Technology, Federal, and Public School Building Bonds cash certifications and zero-out figures.
2.     SPSF, School Technology, Federal, and Public School Building Bonds refunds, when they were keyed to cash (calendar date) and when they were keyed to expenditures (processing period).
3.     Your monthly data file expenditures (60-byte file). Shown as a unique source.
4.     Your FPD 202 adjustments, when they were keyed and for what processing period, and if they were manual adjustments or were processed through BUD.
5.     Entries and account balances for your expenditure accounts.
6.     Allotments, allotment adjustments and for what processing period they posted.
7.     If you have any federal or bond cash available to request, or budget left to spend.

Before we show you how to see this information, the next page contains a cheat sheet for your use.



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### DBS/MSA INQUIRY - CHEAT SHEET

#### SELECTING CRITERIA

1. Choose short entry option
2. Account numbers = 8 digits
3. Center = LEA # plus PRC #
4. Always select date range to limit inquiry scope
5. \* = wildcard

#### COMPANY NUMBERS

1000 = SPSF  
3000 = Federal  
4000 = Bonds  
6000 = Charter Schools  
8000 = Prior Year State

#### SOURCE CODE GUIDE

SA or FA = 202 adjustment entry or refund

BA, BI, BR = Allotment (BA) or Budget Entry

# # or #+ ltr combo = LEA data file expenditures

FF = Federal and Bond Certification (03 = zero-out certification)

SC01 = State Payroll Certification

SC02 = State General Expense Certification

SC03 = State Zero-out entry

SC04 = School Technology Certification

SC05 = Emergency request or adjustment to cash

#### KEY ACCOUNT NUMBERS

**11010000** = Cash Account (PRC 000)

11210000 = Authority to Draw

11220000 = Authority to Spend (Budget)

22430000 = Cash Advance (by PRC)

43000000 = State certifications (PRC 000)

43100000 = Refund Clearing account

43200000 = School Technology

5xxxxxxx = Expenditure account  
where the xxxxxxx is the  
account code (ex. 55100121)

78101000 = State Allotment dollars  
(credit balance)

78299699 = Federal Allotment (Budget)

*Note: the last two digits of the above codes would contain the project number if you are looking up any bond information.*



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### Guide Through the DBS/MSA System

#### Getting on to the System

You should all have the option or ICON for the QWS3270 program. After opening this program you should see a screen similar to the one shown below:

```
HUAZHIBS IS CONNECTED TO THE STATE NETWORK  —

* UNAUTHORIZED OR PERSONAL USE OF COMPUTER INFORMATION AND/OR EQUIPMENT *
* IS A VIOLATION OF STATE AND FEDERAL LAWS. *

SCCFCICS█
```

Type in **SCCFCICS** or **CICSSCCF** and hit enter. (During the Training class we will us “E” instead of the “F” in the above command.)

```
SIGNON SCREEN FOR PRODUCTION CICS EDUCATION APPLICATIONS  CICS/ESA 4.1.0
.....
      LLLL      IIIIIIIIIIIIIIIIIIIII      UUUU      UUUU      EEEEEEEEEEEEEEE
      LLLL      IIIIIIIIIIIIIIIIIIIII      UUUU      UUUU      EEEEEEEEEEEEEEE
      LLLL      IIII      UUUU      UUUU      EEEE
      LLLL      PRODUCTION      IIII      UUUU      UUUU      EEEEEEEEEEE
      LLLL      IIII      UUUU      UUUU      EEEEEEEEEEE
      LLLL      IIII      UUUU      UUUU      EEEE
      LLLL      IIII      UUUU      UUUU      EEEE
      LLLLLLLLLLLLLLLLLL      IIIIIIIIIIIIIIIIIIIII      UUU      UUUU      EEEEEEEEEEEEEEEEE
      LLLLLLLLLLLLLLLLLL      IIIIIIIIIIIIIIIIIIIII      UUU      UUUU      EEEEEEEEEEEEEEEEE
.....
..fill in bill-code (as:bbb-ddd).      PF 1 Help
Userid ==> █      bill-cde ==>      PF 3 Exit
Password ==>      New Pswd ==>
Please fill in your Userid and Password and press ENTER
News      PF 2 Zoom
| Press PF2 to view messages and calendar as of Monday, 11-15-99 |
| SPSF Sept rpts will be downloaded Tues 11/16 and Federal Sept rpts on Thurs |
| 11/18. |
+-----+
Tue Nov 16 11/16/99 9:26:09 term=027/HUAZHIBS sys=CICSSCCF cpu=SYSA USER
```

You should see the screen above. PLEASE NOTE THE MESSAGE BOX!



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Occasionally we will put messages out on the CICS screen which will alert you about system circumstances, reports being sent, cash system information. It is important that your computer operator or someone in the Finance office review these messages. The above message is letting you know when reports are being sent. We will also put in messages if the DBS/MSA or Cash Systems are unavailable. If you see that message there is no need to go any further.

However, to continue to get into the system you need to enter your RACF ID, Bill Code (SIPS), and Password. Remember that your password will need to be updated every 30-45 days. If you do not log on periodically the system may revoke your access and you will need to contact the help desk (919-807-4357) to have your password reset.

After you enter the above information hit enter. You should get a BLANK SCREEN. This is good.

Type in **MSAS** = DBS/MSA System or **DEUN** = Cash Management System then hit enter. The examples below are to get to the DBS/MSA System.

**MSAS**

For DBS/MSA system access you need to enter you ID and Password. Typically each LEA has a unique ID which is 9 + the LEA #. If you do not know your ID or password please contact systems accounting (919-807-3707).



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```
*****  
***      ***      ***      ***  
***      ***      ***      ***  
***      ***      *****  
***      ***      ***      ***  
***      ***      ***      ***  
*****
```

DEPARTMENT OF PUBLIC INSTRUCTION  
Enterprise Server

Welcomes you to the E Series Online Applications

Operator ID:                      Password:

New Password:                    Verify:

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ACTION

DCI Release 94.01.CF

After hitting enter you will see the following screen:

```
*****  
***      ***      ***      ***  
***      ***      ***      ***  
***      ***      *****  
***      ***      ***      ***  
***      ***      ***      ***  
*****
```

DEPARTMENT OF PUBLIC INSTRUCTION  
MAIN MENU

- A - PAYROLL/PERSONNEL
- B - FINANCIAL SYSTEMS
- C - MANUFACTURING SYSTEMS
- D - HEALTH CARE
- E - INFORMATION EXPERT

ENTER THE SYSTEM TYPE YOU DESIRE: \_\_

ACTION \_\_\_\_

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On this screen we typically just type in “03” as the menu option to go directly to the General Ledger System. You can also get to the General Ledger System by selecting option “B” then “03”.

You are now in the DBS/MSA system.

GL	ONLINE PROCESSING
001	
NEXT FUNCTION: <u>220</u>	ACTION: _____
=====	
=====	
<=== ENTER SELECTION	
* * * * *	
(1) ACCOUNTING INQUIRY	
(2) ACCOUNTING ENTRY	
(3) MANAGEMENT INQUIRY	
(4) ONLINE UPDATE	
(5) SECURITY MAINTENANCE	

Key **220** in the NEXT FUNCTION field to go to the inquiry entry screen.

Below is the inquiry screen to look detail transactions using the Posted Entry Query function:

GL	POSTED ENTRY QUERY	220
NEXT FUNCTION: _____	ACTION: _____	
=====		
=====		
PLEASE ENTER Y AFTER DISPLAY TYPE SHORT ENTRY: __ FULL ENTRY: __		
PLEASE ENTER COMPANY: _____		
PLEASE ENTER AT LEAST ONE OF THE FOLLOWING		
ACCOUNT:	_____	
CNTR:	_____	
SOURCE CODE:	_____	
THE FOLLOWING ARE OPTIONAL	FROM	THROUGH
EFFECTIVE DATE:	_____	_____



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POSTING DATE: \_\_\_\_\_  
ENTRY AMOUNT: \_\_\_\_\_

NOTE: TO SELECT A SPECIFIC DATE OR AMOUNT COMPLETE THE 'FROM' FIELD ONLY

Select **SHORT ENTRY** to give you the most entries on the screen, you can always select the long description from the short description screen.

All **ACCOUNT** numbers are eight (8) digits long.

The **CNTR** is your LEA number plus the PRC. (Note: when looking at the cash account the PRC is 000. Remember the PRC is three (3) digits long.)

It is always a good idea to **put in a date range** for the data. The DBS/MSA system will typically have two (2) years of data residing on it at any given time (minimum), so if a range is not specified you will have to page through unnecessary data to get to the period you are interested in.

### State Cash Account

Let's look at the Cash Account (11010000) for State Funds first, using the 220 screen, Posted Entry Query. Unit 040; date range 08/01/02 through 09/30/02. (At your office you would look-up your own LEA.)

You will see a screen similar to the one below. Lets see what it tells us.

DISPLAY	ACCOUNT	CNTR	EFF DATE	SOURCE CODE	TRANSACTION AMOUNT
E	11010000	040000	08/15/2002	SC03000013	708.92
	11010000	040000	08/19/2002	SA78000006	3,823.64
D	11010000	040000	08/19/2002	SC04000001	125,000.00
A	11010000	040000	08/28/2002	SC01000007	1,554,402.20
	11010000	040000	08/29/2002	SA32000003	5,250.07



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	11010000	040000	08/30/2002	SC01000003	150,000.00	
<b>F</b>	11010000	040000	08/31/2002	4001000168	1,787,779.10	CR
<b>C</b>	11010000	040000	09/17/2002	SA78000007	2,891.11	
	11010000	040000	09/18/2002	SA74000003	2,594.64	
<b>E</b>	11010000	040000	09/18/2002	SC03000013	696.81	CR
<b>B</b>	11010000	040000	09/19/2002	SC02000001	500,000.00	
	11010000	040000	09/26/2002	SC01000003	1,130,445.31	
<b>ACCUM TOTALS DR:</b>		<b>3,475,115.89</b>	<b>CR:</b>	<b>1,788,475.91</b>		

The cash account 11010000 has the most information, if you are doing the bank reconciliation or managing the cash since it shows all cash related activity:

- A. This is a certification of funds for Payroll (SC01 source code), which posted on the 28<sup>th</sup>. Since the state certification batches typically post 2 days prior to the funds requirement date (FRD), I can guess that these funds were for an FRD of the 30<sup>th</sup>.
- B. This is a certification of funds for General Expense (SC02 source code), which posted on the 19<sup>th</sup> for an FRD of the 21<sup>st</sup>.
- C. This item appears to be a refund, since it has SA as the source code meaning that an adjustment was involved, and since it is hitting the cash account, we would assume it is a refund. We also know it is a BUD automated refund since the source code has a number in the seventy series (SA78), which denotes it came from the BUD system. If the source code had a number lower than 70, it would denote that it was a manually keyed refund.

To confirm this, enter a D, for detail, where the C is currently showing, then hit enter.

This is an example of what you will see:

GL	POSTED ENTRY QUERY	224
NEXT FUNCTION: _____ ACTION:		
NO MORE DETAILS SELECTED		
=====		
PAGE OPT:	PAGE NO: 1	
COMPANY: 1000		
D/C: 10 ACCT:	11010000 CNTR:	040000 AMT: 2,891.11 TC: PT
DESC 1: LEA BATCH NUMBER 856	2: AEF	3:
SOURCE: SA78000007	EFF DT: 09/17/2002	ENTRY DT: 09/17/2002 PROJ:
STA:	0.00 CUR: FOR:	0.00 EXCH: 0.00000000

Note that there is an AEF in the description 2 line. This indicates that the entry is indeed an automated



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refund, and you can see that it was processed on the 17<sup>th</sup>. You can also see that it was BUD batch 856.

- D. This item is a School Technology Certification (SC04 source code), which was entered on the 19<sup>th</sup>. This would mean it was for FRD of the 21<sup>st</sup>.
- E. These items are monthly zero-outs for July and August (SC03 source code). We are always working on the month prior to the current month. You can see that this LEA has fairly good cash management techniques, as the zero-out amount for July is very small and a small positive certification is needed as the zero-out amount for August. (Our goal is to have zero-out figures of 3% or less of expenditures for the month).
- F. This item is the entry to post the data file expenditures (40 source code, which is Anson County's unique code). The data file expenditures will always post with an effective date equal to the month ending date with the exception of June, which will post with a 06/29/XX effective date, and 11<sup>th</sup> and 12<sup>th</sup> installments which have an effective date of 06/30/XX. This is also true of all other expenditure entries. Also, notice that your expenditure entry will reduce your cash balance, hence it is a CR transaction.

### **Federal Cash Account**

Now let's look at an example of the Federal Cash Account look-up detail screen:

GL	POSTED ENTRY QUERY					222
NEXT FUNCTION: _____ ACTION: _____						
PRESS (ENTER) FOR NEXT PAGE						
=====						
=						
PAGE F/B: _____			PAGE NO: 1			
COMPANY: 3000						
DISPLAY	ACCOUNT	CNTR	EFF	SOURCE	TRANSACTION	
FULL			DATE	CODE	AMOUNT	
	11010000	020000	08/15/2002	FF03001149	244.38	
<b>B</b>	11010000	020000	08/15/2002	FF03002073	2,199.42	
	11010000	020000	08/15/2002	FF03002785	488.76	
<b>A</b>	11010000	020000	08/19/2002	FF95000001	274.90	
	11010000	020000	08/21/2002	FF95000021	1,599.40	
	11010000	020000	08/21/2002	FF95000025	787.76	
	11010000	020000	08/21/2002	FF95000029	2,607.74	
	11010000	020000	08/21/2002	FF95000033	43,484.68	
	11010000	020000	08/21/2002	FF95000037	56,932.45	
	11010000	020000	08/21/2002	FF95000041	678.94	
	11010000	020000	08/21/2002	FF95000045	919.05	



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11010000	020000	08/26/2002	FF95000041	830.12
ACCUM TOTALS	DR:	111,047.60	CR:	0.00

- A. This is a certification for federal funds (FF95 source code) done on the 19<sup>th</sup>. Since federal funds are typically posted four (4) days prior to the funds requirement date (FRD), we can assume that this certification is for an FRD of the 23<sup>rd</sup>. Please note here that you cannot tell from this account what PRC these funds are for. You would either have to match these figures with what you know you requested, or look up each individual PRC via the cash advance account (22430000) which is by PRC. If you save a print screen of what you requested for the 23<sup>rd</sup> from the CMS, you should be able to match the dollars to that request. If you do not receive the dollars you requested, in full or at all, there may be a problem with your Authority to Draw balance (11210000 account). At this point, if you think there is a problem we would go to the Period Ending Balance screen (016) and look up the ATD (11210000) account for the PRC request in question. We will look at this account further in this section.
- B. This item is the July zero-out (FF03 source code). Note that there will be an entry for each PRC which required a certification to zero-out expenditures to certifications for that PRC. If there is a CR, then we pulled funds back (typical), if there is an FF03 source code which is a debit, then we gave you funds to true-up your certifications to your expenditures. Please reference the zero-out report which is downloaded the day we process the zero-out, or look-up the cash advance account (22430000) for PRC detail.

Any items on your look-up screen that have source code that begins with FA will be an adjustment entry. If it is posted to the cash account, then it would be a refund entry.

**Cash Advance and Authority-to-Draw Accounts**

The cash advance account (22430000) is PRC specific, and if you are looking at the transactions for a particular PRC, this is the most helpful account.

Below is an example of the account look-up for Unit 020, PRC 050:

GL	POSTED ENTRY QUERY				222
NEXT FUNCTION: _____ ACTION: _____					
NO MORE TRANSACTIONS FOR THIS SELECTION					
=====					
PAGE F/B: _____				PAGE NO: 1	
COMPANY: 3000					
DISPLAY	ACCOUNT	CNTR	EFF	SOURCE	TRANSACTION
FULL			DATE	CODE	AMOUNT



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22430000	020050	08/15/2002	FF03001152	244.38	CR
22430000	020050	08/21/2002	FF95000036	43,484.68	CR
22430000	020050	08/31/2002	2002000039	43,484.68	
ACCUM TOTALS DR:				43,484.68	CR:
					43,729.06

Remember that since this account begins with a “2”, which designates a liability account, the “sign of the account” is opposite to that of the cash account, so credits mean an increase of cash and debits a decrease.

- ◆ Entries beginning with “FF95” are certification entries.
- ◆ Entries beginning with “FF03” are Zero-Out entries.
- ◆ The entry beginning with a # + # or # + ltr combination, is the expenditures posted through datafile. The unique source code for Unit 020 is “20”.

If I’m looking at the detail to see what cash was processed for my requests and the amount was lower than what I had requested, I would immediately go to the Period Ending Balance Screen (016) to see if my **Authority-to-Draw** Balance (ATD) was the problem.

Simply go to the Next Function option and type in 016, then hit enter. It will get you a screen similar to the one below. Simply put in the correct fiscal year in the heading and hit enter to get to the Period Ending Balance Screen.

Enter the account number as 1121000 to see the Authority to Draw Account.

PERIOD ENDING BALANCES AND ACTIVITY FOR YEAR		2003	16
NEXT FUNCTION: 16		ACTION: _____	
=====			
COMPANY: 3000	FEDERAL GRANT FUND		
ACCOUNT: 11210000	AUTHORITY TO DRAW		
CNTR: 020050	ALEXANDER COUNTY - IASA TITLE 1 - LEA BASI		
LTD BALANCE:	125,446.42-		
	- ENDING BALANCE -	- PERIOD ACTIVITY -	
PERIOD 1:	49,243.57-	49,243.57-	
PERIOD 2:	5,514.51-	43,729.06	
PERIOD 3:	185,725.28-	180,210.77-	
PERIOD 4:	128,970.50-	56,754.78	
PERIOD 5:	82,625.20-	46,345.30	
PERIOD 6:	405,528.25-	322,903.05-	



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PERIOD 7:	361,250.69-	44,277.56
PERIOD 8:	299,793.01-	61,457.68
PERIOD 9:	240,790.44-	59,002.57
PERIOD 10:	183,797.16-	56,993.28
PERIOD 11:	126,398.68-	57,398.48
PERIOD 12:	0.00	126,398.68
PERIOD 13:	0.00	0.00

From this screen I can see the following:

1. You can tell the Period that the new year allotment was posted. In this example the new allotment posted in September (period 3) due to the increase in ATD balance. I
2. If this LEA had requested funds in July or August and did not receive all of their request, they could have gone to this screen to see if they had an ATD balance sufficient for their request.
3. You can tell what the ending Authority-to-Draw balance is for each period. Look at the center column for the current period to determine how much cash can be requested.
4. This LEA drew down the last of the funds for this program in June (period 12), if they had additional requests for funds in June, they would not have received them.

Something to remember when looking at this screen is that the Period Activity (3<sup>rd</sup> column), is the NET of all activity during the month. The Ending Balance is what funds are available to be drawn for this PRC. Also, remember that a credit (negative) balance is good.

You can see how this would be a helpful screen for the person on the staff who requests the federal funds to have access.

### Expenditures

Now let's look at some expenditure accounts.

When we get questions on expenditures, we find it easier to look at the entire PRC, rather than just a code. This way, if you are looking for a 202 which should have posted to multiple lines in a PRC, they will all be in front of you and save you from looking up each code individually. To do this, you fill out the information on the Posted Entry Query screen similar to what is shown below, just selecting a center, leaving the account field blank, and entering a date range.

GL	POSTED ENTRY QUERY	220
NEXT FUNCTION: _____ ACTION: _____		
=====		
PLEASE ENTER Y AFTER DISPLAY TYPE SHORT ENTRY: _ FULL ENTRY: _		
PLEASE ENTER COMPANY: 1000		
PLEASE ENTER AT LEAST ONE OF THE FOLLOWING		



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ACCOUNT: \_\_\_\_\_  
 CNTR: \_\_\_\_\_010032  
 SOURCE CODE: \_\_\_\_\_

THE FOLLOWING ARE OPTIONAL                      FROM                      THROUGH  
 EFFECTIVE DATE:                                      10/01/2002                      11/30/2002  
 POSTING DATE:                                      \_\_\_\_\_                      \_\_\_\_\_  
 ENTRY AMOUNT:                                      \_\_\_\_\_                      \_\_\_\_\_

Below is an example of an expenditure look-up screen:

GL	POSTED ENTRY QUERY	222
NEXT FUNCTION: _____ ACTION: _____		
PRESS (ENTER) FOR NEXT PAGE		
=====		
PAGE F/B: _____		PAGE NO: 1
COMPANY: 1000		
DISPLAY	ACCOUNT	CNTR
FULL		EFF
		DATE
		SOURCE
		CODE
		TRANSACTION
		AMOUNT
<b>A</b>	55200121	010032 10/31/2002 1001000133
	55200121	010032 11/21/2002 SA74000003
<b>B</b>	55200121	010032 11/21/2002 SA74000011
	55200121	010032 11/21/2002 SA74000013
	55200121	010032 11/21/2002 SA74000019
	55200121	010032 11/21/2002 SA74000021
	55200121	010032 11/25/2002 SA74000001
	55200121	010032 11/25/2002 SA74000005
	55200121	010032 11/25/2002 SA74000009
<b>C</b>	55200121	010032 11/30/2002 SA70000015
	55200129	010032 10/31/2002 1001000134
<b>C</b>	55200129	010032 11/30/2002 SA70000016
ACCUM TOTALS DR:		303,414.98 CR: 2,875.00

A. This line shows us the data file expenditures (unique source code) which posted in October for account 5200-32-121. Please remember that data file expenditures are directly from your check writer and software. If this figure does not agree to what you think it should have then the following could be a problem:

- General expense checks for this code were cut after the month ended thus resulting in a timing difference between the months. We always recommend that you wait until the following month to confirm that it is not a timing difference before taking additional action.
- A check may not have been voided properly resulting in your software not transmitting this



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data to DPI. Remember that checks are always voided in the current calendar month, not prior periods.

- Your data file may have contained an invalid code, which resulted in our moving the invalid expenditure to a “best guess” code. This code, may be that best guess. How to tell if this is a case where DPI has changed the account is if there are two (2) lines of data file expenditures for this one account number for the same period.



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- If you still anticipate a problem you would call Information Analysis and Support to request that the “detail” be run for the specific account or PRC for the specific period (s). We will send the detail to you for you to match up against your check information to see if the problem can be identified.
- B. This line is a 202 entry (SA source code) which came in through BUD (70 & higher) and it is either a refund or transfer which posted for the account in November.
- C. These lines are also a 202 entry which posted for the month of November. You will notice that these are the two sides of a UTR, or transfer: 5200-032-121 is being credited and 5200-032-129 is being debited. The expenditure is being moved from “121” to “129”.

#### Display Detail Entries

To see what type of 202 entries are on lines B & C, we would put a D for detail on each of those lines, then press enter. Below is the screen we see:

GL	POSTED ENTRY QUERY	224
NEXT FUNCTION: _____ ACTION:		
NO MORE DETAILS SELECTED		
=====		
PAGE OPT:		PAGE NO: 1
COMPANY: 1000		
D/C: 10 ACCT:	55200121 CNTR: 010032	AMT: 1,500.00 TC: PT
DESC 1: LEA BATCH NUMBER <b>150</b>	2: <b>AEF</b>	3:
SOURCE: SA74000011	EFF DT: 11/21/2002	ENTRY DT: 11/21/2002 PROJ:
STA:	0.00 CUR: FOR:	0.00 EXCH: 0.00000000
D/C: 60 ACCT:	55200121 CNTR: 010032	AMT: 2,875.00 TC: PT
DESC 1: LEA BATCH NUMBER <b>201</b>	2: <b>UTR</b>	3:
SOURCE: SA70000015	EFF DT: 11/30/2002	ENTRY DT: 12/02/2002 PROJ:
STA:	0.00 CUR: FOR:	0.00 EXCH: 0.00000000
D/C: 10 ACCT:	55200129 CNTR: 010032	AMT: 2,875.00 TC: PT
DESC 1: LEA BATCH NUMBER <b>201</b>	2: <b>UTR</b>	3:
SOURCE: SA70000016	EFF DT: 11/30/2002	ENTRY DT: 12/02/2002 PROJ:
STA:	0.00 CUR: FOR:	0.00 EXCH: 0.00000000
TYPE Y FOR NEXT DETAIL SCREEN ELSE RETURN TO SCREEN 222		

You can see that each entry printed on the screen. The detail or long description screen can fit three (3) detailed entries per page. Now what does this screen tell us about our entries.



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Entry B is a refund 202 (AEF in description 2 field) and it was processed on November 21<sup>st</sup> (ENTRY date) for the November processing period (EFF Date), and it was BUD batch 150.

Entries C are a transfer entries (UTR in description 2 field), and was BUD batch 201. They were processed on December 2<sup>nd</sup> (ENTRY date) for the November processing period (EFF Date)

To try and see what other accounts were hit for item B, I can either go to the BUD system and inquire on the batch, or I can go back to my entry screen and enter the following data using a **wildcard** (\*) option:

GL	POSTED ENTRY QUERY	220
NEXT FUNCTION: _____ ACTION: _____		
=====		
PLEASE ENTER Y AFTER DISPLAY TYPE SHORT ENTRY: _ FULL ENTRY: _		
PLEASE ENTER COMPANY: 1000		
PLEASE ENTER AT LEAST ONE OF THE FOLLOWING		
ACCOUNT:	5*	_____
CNTR:	_____	010*
SOURCE CODE:	SA74*	_____
THE FOLLOWING ARE OPTIONAL		
EFFECTIVE DATE:	FROM	THROUGH
	11/21/2002	
POSTING DATE:	_____	_____
ENTRY AMOUNT:	1500.00	_____
NOTE: TO SELECT A SPECIFIC DATE OR AMOUNT COMPLETE THE 'FROM' FIELD ONLY		

What this screen is saying is that I want to see all the expenditure accounts for unit 010, which contain a source of beginning with SA74 and were posted with an effective date of 11/21/2002, in the amount of \$1,500.00.



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Here is what I get:

GL	POSTED ENTRY QUERY					222
NEXT FUNCTION: _____ ACTION: _____						
NO MORE TRANSACTIONS FOR THIS SELECTION						
=====						
PAGE F/B: _____					PAGE NO: 1	
COMPANY: 1000						
DISPLAY	ACCOUNT	CNTR	EFF	SOURCE	TRANSACTION	
FULL			DATE	CODE	AMOUNT	
	55100121	010001	11/21/2002	SA74000006	1,500.00	
	55200121	010032	11/21/2002	SA74000011	1,500.00	
ACCUM TOTALS DR:			3,000.00	CR:	0.00	

Now I can see that the entry was a part of a refund where \$1,500.00 was being paid from PRC 001 and PRC 032.

### Allotments

Now let's view an example of what your allotments may look like. This is helpful at the beginning of the year as well as when you are expecting allotment adjustments for transfers or revisions. It is especially important for the federal funds, since cash will not be certified unless there is an authority to draw (ATD) balance available, which is established by the allotment entry.

### **State Funds**

To see your SPSF allotments the easiest request to make is on the 78101000 account for a particular PRC since this is the offset account for all the allotments. Again, put in a date range for the activity.

For the example below we selected Unit 040, PRC 069 and a date range of 7/1/02 through 10/31/02.



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GL	POSTED ENTRY QUERY					222
NEXT FUNCTION: _____ ACTION: _____						
NO MORE TRANSACTIONS FOR THIS SELECTION						
=====						
PAGE F/B: _____			PAGE NO: 1			
COMPANY: 1000						
DISPLAY	ACCOUNT	CNTR	EFF	SOURCE	TRANSACTION	
FULL			DATE	CODE	AMOUNT	
	78101000	040069	09/30/2002	BI01002268	710,560.00 CR	
	78101000	040069	10/16/2002	BA04000748	15,410.00 CR	
ACCUM TOTALS	DR:		0.00	CR:	725,970.00	

This screen tells us the following:

1. Our initial allotment was effective on September 30<sup>th</sup> (BI01). It is important to go to the detail screen (long description) to see what date the allotment was actually keyed. This is especially important when looking at federal funds since the cash is not available until the allotment is posted, no matter what effective date it may carry (see next example).
2. The next entry is for the prior year's carryover amount on October 16<sup>th</sup>. We know this simply because of the timing.

*Note that a credit balance in this account means positive allotment, as a debit entry would mean a decrease to your allotment.*



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### Federal Funds

To see your federal allotments by PRC you would use the 78299699 account.

Our sample below shows a request for Unit 020, PRC 060 (IDEA VI-B Handicapped), again showing the date range of 7/1/02 through 10/31/02.

GL	POSTED ENTRY QUERY					222
NEXT FUNCTION: _____ ACTION: _____						
NO MORE TRANSACTIONS FOR THIS SELECTION						
=====						
PAGE F/B: _____			PAGE NO: 1			
COMPANY: 3000						
DISPLAY	ACCOUNT	CNTR	EFF	SOURCE	TRANSACTION	
FULL			DATE	CODE	AMOUNT	
	78299699	020060	07/01/2002	CL01002024	187,206.17 CR	
	78299699	020060	09/05/2002	BA03002568	243,717.00 CR	
	78299699	020060	10/30/2002	BA03001549	421,908.00 CR	
ACCUM TOTALS DR:			0.00	CR:	852,831.17	

1. The first entry (CL source code) is the carryover amount from the prior year.
2. The next two amounts are the allotment amounts for the year (BA source code). The Federal Allotments have recently been received from the Federal Government in several installments during the year.
3. This account basically establishes your budget for the year.

**The Allotment section should be contacted if you have any questions regarding the allotment amounts (715-1422).**

### Authority-to-Draw Account

The best account to look at to get a total picture of your federal allotments is the Authority to Draw account (11210000). This account is PRC specific so you would enter both the account number and PRC number for this selection. The detail screen (220) for this account would show you the allotment transactions (BA source codes) and the Cash transactions (FF source codes) affecting the ATD balance. Remember that the federal funds are under company number 3000. Also, always specify a date range.



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To check the availability of federal funds, check the Period Ending Balance Screen (016) for this account (11210000). This is an especially easy way to check for federal funds availability before you request cash.

Lets look at a couple of Period Ending Balance screens (016). From the menu or 220 screen, enter 016 in the Next Function option then hit enter.

Fill out this screen by first entering the fiscal year you are looking for in the screen title (2003). Next, enter the company (3000), account number (11210000), and center (100017). Note: This screen requires all fields to be selected. The example below shows the balances, per period, for PRC 017 for Unit 100, for FY '03.

PERIOD ENDING BALANCES AND ACTIVITY FOR YEAR 2003		16
NEXT FUNCTION: 16	ACTION: _____	
=====		
COMPANY: 3000	FEDERAL GRANT FUND	
ACCOUNT: 11210000	AUTHORITY TO DRAW	
CNTR: 100017	BRUNSWICK COUNTY-VOC ED - PROGRAM IMPROV	
LTD BALANCE:	14,683.56-	
	- ENDING BALANCE -	- PERIOD ACTIVITY -
PERIOD 1:	0.00	0.00
PERIOD 2:	0.00	0.00
PERIOD 3:	41,482.31-	41,482.31-
PERIOD 4:	156,090.48-	114,608.17-
PERIOD 5:	147,601.47-	8,489.01
PERIOD 6:	140,193.11-	7,408.36
PERIOD 7:	123,406.81-	16,786.30
PERIOD 8:	83,520.18-	39,886.63
PERIOD 9:	74,198.89-	9,321.29
PERIOD 10:	52,697.55-	21,501.34
PERIOD 11:	14,683.56-	38,013.99
PERIOD 12:	14,683.56-	0.00
PERIOD 13:	0.00	0.00

You can see from this screen that the initial allotment for PRC 017 was not established until September. If this unit had tried to request funds for PRC 017 in July or August they would not have received any cash. If they had cut and released checks for this program, and not realized there was no cash to cover the transactions they could have been overdrawn on their treasurer's account.



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#### Authority-to-Spend Account

Another important account is the Authority to Spend or Budget Balance account (11220000). You would request the information the same as above, but use account number 11220000 instead.

PERIOD ENDING BALANCES AND ACTIVITY FOR YEAR 2003		16
NEXT FUNCTION: 16      ACTION: _____		
=====		
COMPANY: 3000	FEDERAL GRANT FUND	
ACCOUNT: 11220000	AUTHORITY TO SPEND	
CNTR: 100017	BRUNSWICK COUNTY-VOC ED - PROGRAM IMPROV	
LTD BALANCE:	14,509.61	
	- ENDING BALANCE -	- PERIOD ACTIVITY -
PERIOD 1:	0.00	0.00
PERIOD 2:	8,987.69-	8,987.69-
PERIOD 3:	41,521.48	50,509.17
PERIOD 4:	156,091.47	114,569.99
PERIOD 5:	146,177.11	9,914.36-
PERIOD 6:	140,161.81	6,015.30-
PERIOD 7:	131,720.18	8,441.63-
PERIOD 8:	82,976.89	48,743.29-
PERIOD 9:	73,697.55	9,279.34-
PERIOD 10:	53,524.56	20,172.99-
PERIOD 11:	14,509.61	39,014.95-
PERIOD 12:	14,509.61	0.00
PERIOD 13:	0.00	0.00

You can see that there is a budget balance in Period 12 of \$14,509.61 to spend in this account. Since there is a discrepancy between the budget balance and authority to draw balance (\$14,683.56), this tells me that this unit has a balance in the Cash Advance Account for this PRC.

Also, this account maintains a debit balance. This account is reduced when expenditures are recorded.

If this account had a Period Ending Balance that was a credit, this would mean that expenditures for this PRC had been over reported (overspent), and a refund would be owed.

For PRCs that carryover, any positive budget balance (ATS) remaining for Period 13 would be the amount that will carryover to the next year.