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## YEAR END CLOSE PROCESSES

### 16.1 Terminology

The following terms are used throughout this chapter:

**ANNUAL CLOSE** - The summation of all nominal accounting entries of a fiscal year equal to the one being closed and the process of posting these records to the CLYDT (Closed Year-to-Date Ledger). The process generates the new year real account balance entries on the new years' Year-to-Date Ledger and carries forward revenues and expenditures for multi year appropriations.

**BA-7** - Request for Change of Annual Approved Budget

**CLEARPAY** - A system process run on the night of 8/14 to liquidate or reverse accepted payment vouchers/credit memos for the prior fiscal year for which payments have not been issued by either check or Electronic Fund Transfers.

**CLOSE** - The monthly or annual process to end the posting of transactions within a period. The system will generate monthly or annual close ledger entries and reports that summarize existing financial activity for the period being closed.

**FISCAL MONTH** - A fiscal month begins on the first day of each month and continues until the third working day of the following month. The only two exceptions are the 12<sup>th</sup> fiscal month that ends on June 30<sup>th</sup> and the 13<sup>th</sup> fiscal month that begins on July 1<sup>st</sup> and ends on August 14<sup>th</sup>.

**FISCAL YEAR** - A fiscal year begins on July 1<sup>st</sup> and continues until June 30<sup>th</sup> of the following year.

**INA** - Income Not Available - monies received by an agency that are not legislatively authorized for use by an agency.

**NYTI** - New Year Table Initialization – A system process, run as part of the December monthly close job stream, that regenerates the Chart of Accounts structure for the new fiscal year to begin on July 1.

**ROA** - Return of appropriation – monies returned to an agency that were expended during an open fiscal year.

**ROLLOVER OF ENCUMBRANCES** - A system process run at the end of the 13<sup>th</sup> period in which eligible AGPS, CFMS, and AFS purchase orders are rolled forward to the new fiscal year and closed in the prior fiscal year. Those not eligible are either closed or cancelled in the prior year.

**YEAR END** - June 30, the calendar day on which the state fiscal year ends.

**45-DAY PERIOD/ 13<sup>th</sup> PERIOD/13<sup>th</sup> FISCAL MONTH** - Either of these refer to the time period July 1 through August 14<sup>th</sup> when agencies can complete any remaining business associated with the most recent fiscal year ending June 30

**14<sup>TH</sup> PERIOD** - Refers to the time during which OSRAP prepares for the Annual Close. This period begins on August 15<sup>th</sup> and continues until such time as determined by OSRAP; usually in September or October.

## 16.2 Close Processes Overview

Each fiscal year is divided into 14 accounting periods. Periods 1-12 represent each fiscal month, beginning with July and ending with June. These periods are typically closed on the third working day following the last day of the month. However, June is closed by June 30<sup>th</sup> of each fiscal year. This date may be adjusted by OSRAP for special circumstances. The 13<sup>th</sup> accounting period authorized in LRS 39:82 allows state agencies 45 days to complete transactions and make adjustments to the fiscal year ending on June 30<sup>th</sup>. The 14<sup>th</sup> period is used by OSRAP and the STO to make adjusting entries to the prior fiscal year. The ending date of the 14<sup>th</sup> period fluctuates, but is usually in September or October. Agencies are not allowed to make entries against the 14<sup>th</sup> period. The annual close process is run immediately after the 14<sup>th</sup> period close.

### 16.2.1 Monthly Close Overview/Policies

Generally the same close process is completed for fiscal months 1 thru 12. However, the December monthly close includes NYTI, VEN2 updates and the 1099 table initialization processes. The 1099 ledger and turnaround reports are produced in the June, November, and December monthly closes. The following policies apply to the monthly close process:

1. Prior to the close, agencies should ensure that all transactions related to the fiscal month are recorded by reviewing daily reports. (See Daily Reports, ISIS/AFS Reports Manual, ad hoc reports and system tables.)
2. Documents requiring control agency approval must be submitted or brought to the proper

status on SUSF by COB on the last business day of the month.

3. Each month will close on the third business day immediately following the last day of the month with the exception of June, which is closed by June 30<sup>th</sup> of each year.
4. Once a fiscal month has been closed, it will not be reopened. All subsequent adjustments will occur in the current period.
5. ISIS will produce the monthly reports and place them in BUNDL during the monthly closing process.
6. Agencies are to review their monthly reports for accuracy and process any needed adjustments. (See Monthly Reports, ISIS/AFS Reports Manual)
7. At a minimum agencies should review monthly budget to actual reports for reasonableness and for any needed adjustments. (i.e. BA -7s, APs, EBs, RBs)
8. At a minimum agencies should review aged reports for orders, invoices, receipts, outstanding checks, advances, deposits and payment vouchers.
9. Agencies should review their outstanding ISIS checks over 30 days and take appropriate actions.
10. OSRAP and the STO will process closing entries on the day after the last day of the 12<sup>th</sup> accounting period. On that day, the agencies will not have access to ISIS.

### **16.2.2 13<sup>th</sup> Period Processing Overview/Policies**

During the 13<sup>th</sup> accounting period, agencies are allowed 45 days to complete needed transactions against the prior fiscal year. Special care should be given to ensuring that any errors from previous months are corrected before the end of the 13<sup>th</sup> period. Additionally, by the close of the 13<sup>th</sup> period, agencies should:

- Submit BA-7s for carryforward by OPB deadlines;
- Carryforward MOF appropriations authorized by Legislative acts or BA-7;
- Request the repayment or re-establishment of outstanding seeds;
- Resolve outstanding credit memos by requesting a check from the vendor for deposit as ROA;
- Reverse warrant excess operating cash to the appropriate MOF;
- NON-ISIS agencies must return excess cash to the STO that cannot be carried forward;
- Agencies must follow the specific year-end processing policies, procedures and instructions provided by OSRAP; and
- OSRAP and the STO will process closing entries on the day after the last day of the 13<sup>th</sup> period. On that day the agencies will not have access to ISIS.

### **16.2.3 Special 13<sup>th</sup> period processes**

During the 13<sup>th</sup> period, two special processes are run to close open purchase order (Rollover) and

payment voucher (Clearpay) transactions. Due to the large numbers of open items and the potential impact on the financial system, these processes are controlled and monitored by OSRAP.

### 16.2.3.1 Rollover of Encumbrances

AGPS, CFMS, and AFS will perform the fiscal year rollover process for prior year encumbrances. This process closes all encumbrances and will reestablish them in the new year if all criteria are met.

AGPS and AFS encumbrances will be rolled over for one year only. CFMS created encumbrances will be rolled over for as long as the contract is active and all other rollover criteria are met.

Accounting distributions created by the rollover process will be created with the coding, in most cases, of the original encumbrance document. The only exception is for CFMS contracts for which the agencies have encumbered the new fiscal year funds before the rollover of the prior fiscal year balances occurs. The rollover accounting distribution information will be taken from the existing new fiscal year accounting distributions.

Prior year AGPS encumbrances that do not meet the rollover criteria will be set to status code 493-ORDER CLOSED IN AFS. This process only affects the encumbrance balance. In order to have the budget authority moved to the new year, the agency must submit a BA-7.

- AGPS created encumbrance balances rolled over to the new fiscal year will be prefixed with the last two digits of the new fiscal year in AFS and suffixed by the last two digits of the prior fiscal year.
- CFMS created encumbrance balances rolled over to the new fiscal year will be prefixed with the last two digits of the new fiscal year in AFS.
- The order and contract numbers will remain the same in AGPS and CFMS.
- The AFS created purchase order number will be assigned by automatic document numbering and will begin with 'NPO'.
- Agencies may decrease the amount rolled into the new fiscal year on AGPS created purchase orders by processing an OCHG change type 'DEC' during the 45-day close for regular appropriations.
- Agencies cannot process OCHG change type 'INC' or any new prior year encumbrances in AGPS or CFMS during the 45-day close.
- Agencies must ensure that the coding on all PO transactions is still valid before rollover runs (i.e. organization, reporting category, grant and line status, and grant end date).
- According to procedures established by this office, agencies must not process any **new prior fiscal year encumbrances** in AFS during the 45-day period.

### 16.2.3.2 Rollover Criteria

AGPS created encumbrances will be rolled over if all of the following criteria are met:

1. The FY Roll Flag = ~~Y~~=on OFST or ORD4;
2. The Order status code is < 495 Final Payment Processed;
3. The open balance of the prior year fiscal accounting distributions in AGPS equals the outstanding line amount of AFS and is greater than \$0;
4. The order is NOT tied to a continuing appropriation, and
5. The order record has been encumbered successfully through AGPS.

Orders, which meet the above criteria, will appear on the BK29A (Exhibit 16-9)Rollover Candidates Report. Orders which do not meet criterion #3 will appear on the BK28A (Exhibit 16-8) Reconciliation Report and the BK33A (Exhibit 16-10) Rollover Discrepancy Report.

CFMS created encumbrances will roll over if all of the following criteria are met:

1. The Roll Flag = ~~A~~=or ~~Y~~=on KENT;
2. The contract has been encumbered successfully through CFMS;
3. The open balance for the prior fiscal year in CFMS equals the open balance of prior fiscal year in AFS and is greater than \$0;
4. The amount to be rolled over from the prior fiscal year plus the new fiscal year amount does not exceed the base contract amount;
5. The contract has not expired, and
6. The contract is not for a continuing appropriation.

Contracts, which meet the above criteria, will appear on the BK29A (Exhibit 16-9)Rollover Candidates Report. Contracts which do not meet criterion #3 will appear on the BK28A (Exhibit 16-8) Reconciliation Report and the BK33A (Exhibit 16-10) Rollover Discrepancy Report.

AFS will roll all AFS created encumbrances that have an outstanding balance and are tied to regular appropriations.

### 16.2.3.3 Clearpay

The CLEARPAY process will be run the night of 8/14 to liquidate or reverse **accepted** payments vouchers/credit memos for the prior fiscal year for which checks or EFT transactions have not been issued. The CLEARPAY process will either generate a check, EFT payment or reverses the payment voucher/credit memo with a P2 transaction. The criteria which determines how the

payment vouchers/credit memos are cleared from AFS are listed below. A payment voucher/credit memo not previously liquidated will generate a check/EFT on 8/15 if held for:

- Insufficient cash balances (MOF and cash account);
- Future scheduled payment dates (i.e., the scheduled payment date is greater than 8/14/pfy),  
or
- Invalid accounting distribution coding

The scheduled payment date on the AFS OPVH table will be changed to 8/15/pfy for documents meeting the criteria listed above.

A payment voucher/credit memo held for the following reasons will be reversed with a P2 transaction.

- Payment voucher/credit memos to nonactive vendor codes;
- Payment voucher/credit memos placed on hold at the agencies=request by OSRAP, if the agency has not requested the document be released, or
- Payment voucher/credit memo being held because credits exceed debits.

If the credit balance is greater than the payables in ISIS, the agency will have to request a check from the vendor for the difference due and upon receipt, deposit the check to income not available or carryforward, as appropriate. Agencies will be responsible for maintaining a manual receivable ledger for outstanding credit memos.

If a CFMS payment voucher/credit memo is reversed on a prior fiscal year single year contract, the agency should enter a KAMD ADJ to adjust the prior year contract balance to show the net amount reversed. If the contract is a multi-year contract, the agency will adjust the current fiscal year encumbrance. For example, the agency had a credit of \$200 and payables of \$150 to the same vendor on the same contract and both were reversed by CLEARPAY. The vendor still owes the agency \$50. The agency enters a KAMD type INC increasing the current fiscal year encumbrance by \$50. (Additional information concerning CFMS procedures 321 and 322, contact the ISIS Help Desk at 225-342-2677)

Agencies are encouraged to review the 1G07B Unscheduled Payment Turnaround report for transactions that will be affected by the CLEARPAY process. If the agency has reentered a payment voucher/credit memo which generated a check to replace one listed on 1G07B because of insufficient cash, future scheduled payment dates or invalid accounting distribution information, the agency should follow the detailed procedures in section # 2 of procedure # 1691 of this manual.

On an encumbrance related payment/credit, manual reversals must be done by August 8th to avoid issuing a duplicate check. For direct payments/credits, manual reversals must be done by August

14th. Checks issued from the CLEARPAY process will issue on consolidated checks unless the original check request was flagged to issue a single check.

The 4G13 Liquidation of Accounts Payable and Credit Memos report is generated from the CLEARPAY process and will be placed in BUNDL on August 15th. The report will list payment vouchers/credit memos that have been reversed. Payment vouchers/credit memos which generated a check will not be listed on this report; instead, they will be listed on the 1G06B Scheduled Payment Turnaround report.

### **16.3 Annual Close Process**

Annual closing is performed after all accounting periods in the year have been closed (including the 13<sup>th</sup> and 14<sup>th</sup> adjustment periods). OSRAP determines the schedule on which Annual Close is performed. This schedule will vary from year to year with the only stipulation being that the closing be completed before the next year ends.

During the Annual Close process the FSYR table is updated by setting the closed year indicator field to “Y”. At that time no further transactions will be accepted for the fiscal year.

All records with a fiscal year equal to the year being closed are written to the Closed Year Ledger (CLSYTDT). This file is written to tape and is permanently archived.

System access is restricted during the time established and set aside for Annual Close. This is usually 1 to 3 days and, since Annual Close is typically run on weekends, the impact of this restriction is minimal.

The 14<sup>th</sup> accounting period is used by OSRAP and the STO to complete fiscal year revenue processing and to make adjustments for CAFR reporting.

- Agencies cannot process transactions against the 14<sup>th</sup> accounting period.
- Expenditure transactions are not allowed during the 14<sup>th</sup> accounting period.
- If the agencies have a prior year adjustment to revenue, the agency may send a written request to the Director of OSRAP. The adjustment will only be made if it is determined to have a significant effect on the CAFR.
- The State general fund will be carried over at the end of the 14<sup>th</sup> period after all adjustments are made.
- Legislatively mandated transfers based on fund balances will occur during the 14<sup>th</sup> period.



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# ISIS

<b>Manual Name:</b> Control Agencies Policies and Procedures Manual	<b>Section:</b> Agency Procedures <b>Number:</b> 1600
<b>Procedure Name:</b> Check or EFT for Amounts Greater than amount due	<b>Date Issued:</b> 11/02
	<b>Revision:</b> <span style="float: right;"><b>Date:</b></span>

**PURPOSE AND DESCRIPTION:**

**PROCEDURES**

The following procedure is used for the disposition of prior year funds received from a payee when an AFS check/EFT has been issued for an amount greater than the amount due after the forty-five (45) day period ending August 14<sup>th</sup>.

<b>Responsibility</b>	<b>Action</b>
Agency Fiscal Officer	<ol style="list-style-type: none"> <li>1. Contacts vendor to receive refund for amount in excess of amount due.</li>   <li>2. Deposits the refund and classifies to either Income Not Available or to the appropriate agency means of financing and revenue source if the money can be carried forward: Stat Ded – 1970, Fed – 1971, Self Gen &amp; Anc – 1972 and IAT – 1973.</li> </ol>





# ISIS

<b>Manual Name:</b> Control Agencies Policies and Procedures Manual	<b>Section:</b> Agency Procedures <b>Number:</b> 1630
<b>Procedure Name:</b> Credit Memos	<b>Date Issued:</b> 11/02
	<b>Revision:</b> <span style="float: right;"><b>Date:</b></span>

**PURPOSE AND DESCRIPTION:**

The following procedure is used for credit memos input and outstanding before the final June 30 close.

**Responsibility**

**Action**

Agency Fiscal Officer

1. Determines if any outstanding credit memos are on the accounts payable file and determines where the credit memo originated (CFMS or AFS). If the credit memo will not be applied to a prior year invoice by the August 14 close, the credit memo must be removed from the accounts payable file and collected from the vendor.
2. Keys into AFS a Payment Voucher to reverse outstanding credit memos that will not be used in the prior year. If the credit memo originated in CFMS, return to the KINV in CFMS and cancel the credit.
3. Establishes these credit memos as accounts receivable on the agency's records. These records are maintained manually and not in AFS/CFMS.
4. Remits the collection of these receivables during the forty-five (45) day period between July 1 and August 14 using a Deposit Ticket.
5. Any credit memos received during the forty-five (45) day period, July 1 through August 14 for the prior fiscal year that will not be applied to an invoice by August 14 must be collected and remitted to the State Treasurer as a refund of expenditure for this period using a Deposit Ticket. A Cash Receipt transaction (CR) should be keyed into AFS to record the refund in the correct fiscal year. If the credit applies to a CFMS contract, see agency procedures 312, 321, and 322 in the CFMS User Guide. Call the ISIS Helpdesk if a copy

# ISIS

<b>Manual Name:</b> Control Agencies Policies and Procedures Manual	<b>Section:</b> Agency Procedures <b>Number:</b> 1630
<b>Procedure Name:</b> Credit Memos	<b>Date Issued:</b> 11/02
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these procedures is needed.

6. Any credit memos received during the forty-five (45) day period, July 1 through August 14 for the prior fiscal year, that will be applied to an invoice by August 14 can be keyed in AFS on a Payment Voucher in the 13th period.
7. All collections of prior year credit memos after August 14 must be remitted to the State Treasurer on a Deposit Ticket and classified in AFS on a Cash Receipt transaction (CR) as Income Not Available. This applies to all funds that cannot be retained by the agency and carried forward into the new fiscal year.

# ISIS

<b>Manual Name:</b> Control Agencies Policies and Procedures Manual	<b>Section:</b> Agency Procedures <b>Number:</b> 1640
<b>Procedure Name:</b> Carryover of Prior Year Cash to Current Year Means of Financing Appropriations.	<b>Date Issued:</b> 11/02
	<b>Revision:</b> <span style="float: right;"><b>Date:</b></span>

**PURPOSE AND DESCRIPTION:**

The following procedure is used to carryover cash from a prior year Means of Financing Appropriation to a current year Means of Financing Appropriation as provided by law within the 45 day period July 1st through August 14th.

**Responsibility**

**Action**

Agency Budget Analyst

1. Prepares a BA-7, Request for Change of Annual Approved Budget (with proof of existing cash funds) to show an increase of appropriated funds in the current year and decrease of prior year. Increases the appropriate Means of Financing Budget and the Appropriated Program Operating Expenditure Budget to show the addition of these funds to the current budget year.

Submits BA-7 for approval to the Division of Administration, State Budget Office and the Joint Legislative Budget Committee in accordance with deadlines established by the State Budget Office.

2. Keys AP, EB, and RB transactions in AFS if BA-7 is approved.

**Note: If requested and approved prior to August 14, a corresponding AP transaction for the prior fiscal year will be required.**

3. To carry forward related FEDA, SGR, IAT of Statutory Dedication Appropriation money prior to the August 14 close: (Carryover of SGR or IAT funds will not be approved unless specific statute, approved BA-7 or verbiage in the Appropriation Bill exists supporting such carryover. Federal dollars will not be carried over unless an approved BA-7 exists or the agency provides proof that the federal dollars

# ISIS

<b>Manual Name:</b> Control Agencies Policies and Procedures Manual	<b>Section:</b> Agency Procedures <b>Number:</b> 1640
<b>Procedure Name:</b> Carryover of Prior Year Cash to Current Year Means of Financing Appropriations.	<b>Date Issued:</b> 11/02
	<b>Revision:</b> <span style="float: right;"><b>Date:</b></span>

were received as an advance rather than a reimbursement).

- A. Process a Warrant Voucher (WV) in AFS to reverse the cash from the operating cash account to the appropriate prior year Means of Financing Appropriation(s).
- B. Keys a Journal Voucher (J3) transaction to AFS to carry forward money from the prior year Means of Financing Appropriation to the current year Means of Financing Appropriation for FEDA, SGR, and IAT as follows:

								DR	CR
107	107	0107	T200	13	PY	PY	\$		
107	107	0107	T190	02	CY	CY			\$

**Note: Use your agency number and the appropriate revenue organization number.**

- C. Statutory dedications must be reversed from the agency MOF to the specific statutory dedication (SD) fund (organization under agency 148). Key a Journal Voucher (J3) transaction as follows to reverse from the MOF to SD, carryforward in SD, and transfer to the current fiscal year MOF, if appropriated:

								DR	CR
107	107	SD07	T180	13	PY	PY	\$		
SD1	148	X107	T180	13	PY	PY			\$
SD1	148	X107	T200	13	PY	PY	\$		
SD1	148	X107	T190	02	CY	CY			\$
SD1	148	X107	T180	02	CY	CY	\$		
107	107	SD07	T180	02	CY	CY	\$		



# ISIS

<b>Manual Name:</b> Control Agencies Policies and Procedures Manual	<b>Section:</b> Agency Procedures <b>Number:</b> 1640
<b>Procedure Name:</b> Carryover of Prior Year Cash to Current Year Means of Financing Appropriations.	<b>Date Issued:</b> 11/02
	<b>Revision:</b> <span style="float: right;"><b>Date:</b></span>

**Note: Use your agency number and the appropriate revenue organization number. State the fund in the description field.**

D. Should your agency be NON-ISIS and cash remains in the agency's operating bank, follow the NON\_ISIS Return of Appropriation procedure in Procedure Number 1650.

**Note: Use your ISIS agency number and the appropriate revenue organization number.**

Agency Accountant                      4.      To carry forward available cash funds after the August 14 close.

**Note: Documentation must be provided to support your agency's authority to carryover cash from prior year to current year for encumbered appropriations.**

Contacts OSRAP for instructions for carry forward of cash after the August 14 close.

# ISIS

<b>Manual Name:</b> Control Agencies Policies and Procedures Manual	<b>Section:</b> Agency Procedures <b>Number:</b> 1650
<b>Procedure Name:</b> Transfer of Operating Free Cash to Means of Financing Appropriation	<b>Date Issued:</b> 11/02
<b>Revision:</b>	<b>Date:</b>

**PURPOSE AND DESCRIPTION:**

The following procedure is used to move remaining operating free cash to the appropriate Means of Financing Appropriation(s) during the 45 day period July 1 - August 14.

**Responsibility**

**Action**

Agency Fiscal Officer (ISIS) 1. Reviews the prior fiscal year cash account 6000 on the CASH Table for your fund/agency to determine the amount to transfer back to the appropriate Means of Financing (MOF). Take into consideration all payables when determining the exact amount to reverse to get the cash account to zero at the end of the prior fiscal year.

2. Process a reverse Warrant Voucher (WV) to move the operating free cash to the appropriate Means of Financing cash account. (See Exhibit 16-1).

Agency Fiscal Officer (NONISIS)

1. Determines the excess prior fiscal year cash in your operating bank account.

2. Writes a check to the State Treasurer's office for the amount to be returned as a return of appropriation.

3. Prepares a Return of Appropriation Request by completing a letter to the State Treasurer's Office. (See Exhibit 16-2).

4. Sends the Letter and Check to the State Treasurer's Office for Processing.

# ISIS

<b>Manual Name:</b> Control Agencies Policies and Procedures Manual	<b>Section:</b> Agency Procedures <b>Number:</b> 1660
<b>Procedure Name:</b> AGPS Fiscal Year Rollover	<b>Date Issued:</b> 11/02
	<b>Revision:</b> _____ <b>Date:</b> _____

**PURPOSE AND DESCRIPTION:**

The following procedures are used to affect a successful Rollover of prior year AGPS encumbrances to the new fiscal year.

<b>Responsibility</b>	<b>Action</b>
Agency Fiscal Officer	<ol style="list-style-type: none"> <li>1. Retrieve the BK28A Rollover Candidate Report from BUNDL. This report will be produced daily in the 45 day period July 1 - August 14. (See Exhibit 16-3)</li>   <li>2. If the rollover of the balance is not desired, then the balance should be liquidated as follows:               <ol style="list-style-type: none"> <li>A. If the agency expects to process at least one payment against the order in the 45-day close, the agency should flag the last payment to the vendor as a final payment.</li>   <li>B. If the agency does not expect to process a payment against the purchase order and                   <ol style="list-style-type: none"> <li>1) No prior payments have been issued against the purchase order and the order has been printed, the agency must reverse post and/or cancel any erroneously entered outstanding invoices and receipts and process an OCHG type CNX.</li>   <li>2) No prior payments have been issued against the purchase order and the order has NOT been printed, the agency will change the status code on the OFST screen of AGPS to 497.</li>   <li>3) Prior payments DO exist, the agency will reverse post and/or cancel any outstanding</li> </ol> </li> </ol> </li> </ol>

# ISIS

<b>Manual Name:</b> Control Agencies Policies and Procedures Manual	<b>Section:</b> Agency Procedures <b>Number:</b> 1660
<b>Procedure Name:</b> AGPS Fiscal Year Rollover	<b>Date Issued:</b> 11/02
	<b>Revision:</b> _____ <b>Date:</b> _____

invoices and receipts. Then the agency will process an OCHG type DEC=or create and process an OPLQ record.

**NOTE:** The agency must code the accounting period (13 PY) on OPAY for all payments against PY AGPS purchase order balances during the 45-day close. Failure to do so will cause the payment to reject in AFS as the system will try to infer the current accounting period.

3. Reviews the Rollover Discrepancy Report to determine if encumbrance balances that the agencies wants rolled over to the new fiscal year are listed.

Encumbrances listed on the Rollover Discrepancy Report will not rollover and their balances will be closed 8/14 during the rollover process. On 8/15, the status code of these orders will be 493. If the agency has not replaced these orders during the prior fiscal year, the agency will have to enter a current fiscal year purchase order in AGPS.

4. During the period August 15th thru September 30, agencies will retrieve BK28Y New Year Error Report. This report will be produced daily from 8/15 to 9/30. (See Exhibit 16-11)
5. Reviews BK28Y New Year Error Report for accounting distributions that fail encumbrance in the new fiscal year due to changes in the agency's chart of accounts. For example, the reporting category or organization coded on the accounting distribution has been deleted from the agency's new fiscal year structure in AFS.

The agency will access the OAMR screen to change the account coding of each accounting distribution line listed on the report for encumbrance balance

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<b>Manual Name:</b> Control Agencies Policies and Procedures Manual	<b>Section:</b> Agency Procedures <b>Number:</b> 1660
<b>Procedure Name:</b> AGPS Fiscal Year Rollover	<b>Date Issued:</b> 11/02
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needed in new fiscal year. The rollover program will be run nightly to process corrections made to this table each night from August 15th to September 30.

If the agency does not correct the account coding of these encumbrances on or before September 30, the system will close these orders by setting the status code to 493.

Accounting Distributions that contain the following will fail the encumbrance process:

- A. Inactive or deleted organization code in the new fiscal year;
  - B. Organization codes added to prior fiscal year and not the new fiscal year;
  - C. Inactive new fiscal year appropriation unit;
  - D. Deleted reporting category or a reporting category added in the prior fiscal year and not added to new fiscal year;
  - E. Closed grant or grant line, or
  - F. Expired grant.
6. Agencies will retrieve BK28Y (Exhibit 16-11) Document Rollover Report. This report will be produced daily from August 14 to September 30.
  7. Reviews for all encumbrance balances that have been rolled over into the new fiscal year.

The agency should follow established order processing procedures to process all future transactions against the order.

# ISIS

<b>Manual Name:</b> Control Agencies Policies and Procedures Manual	<b>Section:</b> Agency Procedures <b>Number:</b> 1670
<b>Procedure Name:</b> CFMS Fiscal Year Rollover	<b>Date Issued:</b> 11/02
	<b>Revision:</b> _____ <b>Date:</b> _____

## PURPOSE AND DESCRIPTION:

The following procedures are used to affect a successful Rollover of prior year CFMS encumbrances to the new fiscal year.

### Responsibility

### Action

Agency Fiscal Officer

1. Retrieve the BK28A Rollover Candidate Report from BUNDL. This report will be produced daily in the 45 day period July 1 - August 14. (See Exhibit 16-11)
2. Reviews the Rollover Candidate Report for the prior fiscal year contract encumbrances. If rollover of the balance is not desired, then the balance should be liquidated as follows:
 

Changes the Roll flag to ~~N~~=on KENT to prevent the rollover of encumbrances not needed.
3. Reviews the Rollover Discrepancy Report to determine if encumbrance balances that will be needed are listed.
  - A. If the agency needs an encumbrance to rollover to the new fiscal year and the Roll flag on KENT is ~~N~~, the agency may change the flag to a ~~Y~~. This may be done when KENT is at any status code.
  - B. Encumbrances listed on the Rollover Discrepancy Report will not rollover and their balances will be closed August 14 during the rollover process. The agency will have to process the encumbrance manually for the new fiscal year.
4. Retrieve BK28Y New Year Error Report. This report will be produced daily from August 15 to September 30. (See Exhibit 16-11)

# ISIS

<b>Manual Name:</b> Control Agencies Policies and Procedures Manual	<b>Section:</b> Agency Procedures <b>Number:</b> 1670
<b>Procedure Name:</b> CFMS Fiscal Year Rollover	<b>Date Issued:</b> 11/02
	<b>Revision:</b> <span style="float: right;"><b>Date:</b></span>

5. Reviews BK28Y New Year Error Report for accounting distributions that fail encumbrance in the new fiscal year due to changes in the agency's chart of accounts. For example, the reporting category or organization coded on the accounting distribution has been deleted from the agency's new fiscal year structure in AFS.

The agency will access the KACG or KCAC screen to change the account coding of each accounting distribution line listed on the report for encumbrance balance needed which has failed to encumber in the new fiscal year. The agency will need to correct and encumber on line or inactivate the KACG or KCAC records.

Accounting Distributions that contain the following will fail the encumbrance process:

- A. Inactive or deleted organization code in the new fiscal year;
  - B. Organization codes added to prior fiscal year and not the new fiscal year;
  - C. Inactive new fiscal year appropriation unit;
  - D. Deleted reporting category or a reporting category added in the prior fiscal year and not added to new fiscal year;
  - E. Closed grant or grant line, or
  - F. Expired grant.
6. Retrieve BK28Y Base Contract Amount Exception Report. This report will be produced daily from August 15 to September 30. (See Exhibit 16-11)
  7. Reviews the Base Contract Amount Exception Report for encumbrances that were not rolled over because the total

# ISIS

<b>Manual Name:</b> Control Agencies Policies and Procedures Manual	<b>Section:</b> Agency Procedures <b>Number:</b> 1670
<b>Procedure Name:</b> CFMS Fiscal Year Rollover	<b>Date Issued:</b> 11/02
	<b>Revision:</b> _____ <b>Date:</b> _____

amount to be rolled from the prior fiscal year plus the amount encumbered for the new fiscal year would have exceeded the Base Cont Amt of KENT.

- A. If the agency has an amendment that is in progress or the amendment has been encumbered but not approved, the agency must process an ~~INC~~ accounting change for the prior fiscal year unexpended amount.
  - B. If the encumbrance amount is not to be changed and the agency has already rolled over the prior fiscal year amount manually, no further action is needed.
  - C. If the agency has made an error in calculating the amount encumbered for the new fiscal year and a part of the prior fiscal year amount still needs to be rolled, the agency will have to roll the amount manually using the accounting change process.
8. Retrieve BK28Y Document Rollover Report. This report will be produced daily from August 14 to September 30.
9. Reviews the Document Rollover Report for all encumbrance balances that have been rolled over into the new fiscal year.
- A. If the Roll flag = ~~Y~~, the prior fiscal year contract encumbrance balance was encumbered for the new fiscal year using the batch encumbrance process. The KOFY record for both fiscal years was updated/added and the contract encumbrance for the prior fiscal year has been liquidated. The status code of KENT will not change. Agencies do not have to take further action to rollover the prior fiscal year encumbrance balance for contracts listed on this report.



# ISIS

<b>Manual Name:</b> Control Agencies Policies and Procedures Manual	<b>Section:</b> Agency Procedures <b>Number:</b> 1670
<b>Procedure Name:</b> CFMS Fiscal Year Rollover	<b>Date Issued:</b> 11/02
	<b>Revision:</b> _____ <b>Date:</b> _____

- 1) If an encumbrance existed for new fiscal year when the rollover process occurred, the system created a KAMD Amendment/Change Type ROL and KCAC records for new fiscal year.
  - 2) If a new fiscal year encumbrance does NOT exist at the point the rollover program is run, the system created KACG records for the new fiscal year and the Prior fiscal year contract encumbrance balance were liquidated.
- B. If the Roll flag = ~~A~~ and an encumbrance for new fiscal year funds has not been processed,
- 1.) The system will create a KACG record for the amount to be rolled, and set the status code of KENT to ~~RLI~~. The agency may change the amount on the KACG record to include any new fiscal year funds.
  - 2.) The agency will review the KACG record created and make corrections, as needed.
  - 3.) The agency will then process the contract for approval by setting the status code of KENT to ~~AIN~~.
  - 4.) Once the contract has been approved, the agency will encumber the contract. If a KOFY record does not exist for the new fiscal year, one will be created as well as the related KSCD record. If a KOFY record already exists for the new fiscal year, it will be updated with the rolled over amount.
- C. If the Roll flag = ~~A~~ and an encumbrance for the new

# ISIS

<b>Manual Name:</b> Control Agencies Policies and Procedures Manual	<b>Section:</b> Agency Procedures <b>Number:</b> 1670
<b>Procedure Name:</b> CFMS Fiscal Year Rollover	<b>Date Issued:</b> 11/02
	<b>Revision:</b> _____ <b>Date:</b> _____

fiscal year funds has been processed,

- 1.) The system will create a KAMD Amendment/Change Type ~~ROL~~ and KCAC records for the new fiscal year. The status of this change type will be ~~RLI~~.
  - 2.) The agency will review the KCAC records and make corrections as needed.
  - 3.) The agency will approve the contract change by setting the status code on KAMD to ~~AIN~~.
  - 4.) Once the KAMD record has been approved, the agency will change the status code to ~~ENO~~ to encumber on line.
  - 5.) The system will update the KOFY records for Prior fiscal year and for the new fiscal year.
10. The agency should follow established contract processing procedures to process all future transactions against the contract.

# ISIS

<b>Manual Name:</b> Control Agencies Policies and Procedures Manual	<b>Section:</b> Agency Procedures <b>Number:</b> 1680
<b>Procedure Name:</b> Fiscal Year Rollover - AFS	<b>Date Issued:</b> 11/02
	<b>Revision:</b> <span style="float: right;"><b>Date:</b></span>

**PURPOSE AND DESCRIPTION:**

The following procedures are used to affect a successful Rollover of prior year AFS encumbrances to the new fiscal year.

<b>Responsibility</b>	<b>Action</b>
Agency Fiscal Officer	<ol style="list-style-type: none"> <li>1. Retrieve the 2G44 Agency Encumbrance By Appropriation/Organization from BUNDL (See Exhibit 16-6)</li>   <li>2. Reviews the Agency Encumbrance By Appropriation/Organization Report for Prior fiscal year encumbrances that will not be needed in the new fiscal year and meet the rollover criteria. AFS will roll all AFS created encumbrances tied to regular appropriations that have an outstanding balance.               <ol style="list-style-type: none"> <li>A. If the agency does not want the encumbrance to roll to the new fiscal year, when processing the last payment during the 45-day period, the agency should flag the last payment as a final payment; or,</li> <li>B. If the agency does not expect to process a Prior fiscal year payment against the encumbrance, the agency will have to modify the encumbrance document to zero using the AFS MOD process.</li> </ol> </li>   <li>3. Retrieve from BUNDL, the 4G15 AFS P/Y Encumbrances Status Report At 8/14. (See Exhibit 16-5)</li>   <li>4. Reviews the AFS P/Y Encumbrances Status Report at 8/14 for rolled over PO Number assigned by AFS and the amount rolled over to the new fiscal year.               <ol style="list-style-type: none"> <li>A. Agencies will follow normal document processing</li> </ol> </li> </ol>



# ISIS

<b>Manual Name:</b> Control Agencies Policies and Procedures Manual	<b>Section:</b> Agency Procedures <b>Number:</b> 1690
<b>Procedure Name:</b> CLEARPAY Process	<b>Date Issued:</b> 11/02
	<b>Revision:</b> <span style="float: right;"><b>Date:</b></span>

**PURPOSE AND DESCRIPTION:**

The following procedure describes an individual agency’s responsibility as it relates to the CLEARPAY process run at the end of the 13th accounting period.

<b>Responsibility</b>	<b>Action</b>
Agency Fiscal Officer	<ol style="list-style-type: none"> <li>1. Retrieve from BUNDL, and review the 1G07B Unscheduled Payment Turnaround Report, which lists transactions that will be affected by the CLEARPAY process. (See Exhibit 16-7)</li>   <li>2. If the agency has reentered a payment voucher/credit memo that generated a check to replace one listed on the 1G07B because of insufficient cash, future scheduled payment dates and invalid accounting distribution information, the agency should:               <ol style="list-style-type: none"> <li>A. Modify the original voucher to zero for AFS created documents;</li> <li>B. Change the status code to 697 on OPAY for AGPS created documents, or</li> <li>C. Change the status code to CXP on KINV for CFMS created documents.</li> </ol> </li>   <li>3. Should an Agency have transactions on the 1G07B that will be reversed by the CLEARPAY process, the agency should verify that a check is no longer needed. If the check is still needed, the agency should take the necessary actions to have the check issued to the vendor.</li>   <li>4. Retrieve from BUNDL and review the 4G13 Liquidation of Accounts Payable and Credit Memos report that is generated from the CLEARPAY process. (See Exhibit 16-4) This report will be in BUNDL on August 15th.</li> </ol>



**EXHIBITS**

**EXHIBIT 16 - 1**

FUNCTION: DOCID: WV 100 WV000000085 MM/DD/YY 09:14:24  
STATUS: ACCPT BATID: ORG: 001-003 OF 003  
H- WARRANT VOUCHER INPUT FORM  
WV DATE: 08 14 PY ACCTG PRD: 13 PY BUDGET FY: PY  
ACTION: COMMENTS:  
DEBIT DOC TOTAL: CREDIT DOC TOTAL: 2,327.38  
CALC DEBIT TOTAL: CALC CREDIT TOTAL: 2,327.38

TO			DEBIT AMOUNT	CREDIT AMOUNT
FUND	AGCY	ORGN	-----	-----
01-	100	100 003W		505.46
02-	100	100 006W		1,231.56
03-	100	100 V07W		590.36
04-				
05-				
06-				
07-				
08-				
09-				
10-				

A--\*HS60-DOCUMENT MARKED FOR READ ONLY

**EXHIBIT 16 - 2**

(AGENCY LETTERHEAD)

Date

Honorable (Name)  
Treasurer of the State  
State Capitol, 3rd Floor  
Baton Rouge, Louisiana 70804

Dear Mr/Mrs/Ms....

In accordance with Louisiana Revised Statutes Title 39 we are remitting as surplus the Unencumbered cash on hand that was drawn under Act \_\_, Schedule Number (Put in Agency Schedule Number) for the appropriate Fiscal Year.

Our check number XXXXX attached represents return of the following means of financing:

M.O.F. Appropriation 000	General Fund	\$ 30,000.00
M.O.F. Appropriation 002	Self-Generated	<u>1,500.25</u>
	TOTALA	<u>\$ 31,500.25</u>

Sincerely,

U.R. Approved

Fiscal Officer



## EXHIBIT 16 - 3

SYSTEM NO : 310  
 SYSTEM NAME : ISIS  
 PROGRAM NO : BK28A  
 FREQUENCY : AS REQUIRED  
 DISTRIBUTE TO: 403 - LA DEPT OF PUBLIC SAFETY & CORRECT

STATE OF LOUISIANA  
 ISIS PURCHASING AND CONTRACT SYSTEM

RUN DATE : 07/02/01  
 RUN TIME : 22:49:39  
 PAGE NO : 208  
 AS OF DATE: 07/02/01

### RECONCILIATION REPORT

ISIS AGENCY	ACCT LINE	AGPS/CFMS TYPE	AGPS/CFMS BALANCE	AFS BALANCE	AGPS/CFMS DOC NUMBER	DOC STATUS	SOURCE	STATUS	STATUS	INTERPRETATION
403	01	K	4,472.00	4,472.00	546528	ENS	A	R	CFMS CONTR	LINE RECONCILES WITH AFS
403	04	K	8,026.50	8,026.50	546529	ENS	A	R	CFMS CONTR	LINE RECONCILES WITH AFS
403	06	K	10,059.00	10,059.00	546529	ENS	A	R	CFMS CONTR	LINE RECONCILES WITH AFS
403	01	K	5,968.00	5,968.00	546532	ENS	A	R	CFMS CONTR	LINE RECONCILES WITH AFS
403	01	K	1,965.00	1,965.00	546548	ENS	A	R	CFMS CONTR	LINE RECONCILES WITH AFS
403	02	K	59,830.00	59,830.00	546978	ENS	A	R	CFMS CONTR	LINE RECONCILES WITH AFS
403	01	K	32,110.57	32,110.57	549728	ENS	A	R	CFMS CONTR	LINE RECONCILES WITH AFS
403	01	K	55,309.89	55,309.89	550053	ENS	A	R	CFMS CONTR	LINE RECONCILES WITH AFS
403	01	K	44,716.85	44,716.85	550714	ENS	A	R	CFMS CONTR	LINE RECONCILES WITH AFS
403	01	K	24,832.50	24,832.50	554469	ENS	A	R	CFMS CONTR	LINE RECONCILES WITH AFS
403	01	K	109,500.00	109,500.00	558625	ENS	A	R	CFMS CONTR	LINE RECONCILES WITH AFS
403	01	K	9,814.43	9,814.43	560068	APC	A	R	CFMS CONTR	LINE RECONCILES WITH AFS
403	01	K	30,784.56	30,784.56	560258	ENS	A	R	CFMS CONTR	LINE RECONCILES WITH AFS
403	01	K	66,014.70	66,014.70	560438	ENS	A	R	CFMS CONTR	LINE RECONCILES WITH AFS
403	01	K	15,000.00	15,000.00	561428	ENS	A	R	CFMS CONTR	LINE RECONCILES WITH AFS
403	01	K	55,875.00	55,875.00	561429	ENS	A	R	CFMS CONTR	LINE RECONCILES WITH AFS
403	01	K	30,900.00	30,900.00	561430	ENS	A	R	CFMS CONTR	LINE RECONCILES WITH AFS
403	01	K	7,012.75	7,012.75	561432	ENS	A	R	CFMS CONTR	LINE RECONCILES WITH AFS
403	01	K	10,225.00	10,225.00	561434	ENS	A	R	CFMS CONTR	LINE RECONCILES WITH AFS
403	01	K	1,450.00	1,450.00	561435	ENS	A	R	CFMS CONTR	LINE RECONCILES WITH AFS
403	01	K	1,387.20	1,387.20	561436	ENS	A	R	CFMS CONTR	LINE RECONCILES WITH AFS
403	01	K	1,593.90	1,593.90	561437	ENS	A	R	CFMS CONTR	LINE RECONCILES WITH AFS
403	01	K	1,615.25	1,615.25	561438	ENS	A	R	CFMS CONTR	LINE RECONCILES WITH AFS
403	01	K	36,525.00	36,525.00	561678	ENS	A	R	CFMS CONTR	LINE RECONCILES WITH AFS
403	01	K	13,687.50	13,687.50	561679	ENS	A	R	CFMS CONTR	LINE RECONCILES WITH AFS
403	01	K	3,825.00	3,825.00	561990	ENS	A	R	CFMS CONTR	LINE RECONCILES WITH AFS
403	01	K	5,325.00	5,325.00	562225	ENS	A	R	CFMS CONTR	LINE RECONCILES WITH AFS
403	01	K	2,170.00	2,170.00	562411	ENS	A	R	CFMS CONTR	LINE RECONCILES WITH AFS
403	01	K	220.00	220.00	564172	ENS	A	R	CFMS CONTR	LINE RECONCILES WITH AFS
403	02	K	56,794.20	56,794.20	564561	ENS	A	R	CFMS CONTR	LINE RECONCILES WITH AFS
403	01	K	3,978.00	3,978.00	564699	ENS	A	R	CFMS CONTR	LINE RECONCILES WITH AFS
403	01	K	67,489.35	67,489.35	565027	ENS	A	R	CFMS CONTR	LINE RECONCILES WITH AFS
403	01	K	2,431,952.33	2,431,952.33	565863	RDY	A	R	CFMS CONTR	LINE RECONCILES WITH AFS
403	01	K	500.00	500.00	566246	ENS	A	R	CFMS CONTR	LINE RECONCILES WITH AFS
403	01	K	25,200.00	25,200.00	568982	ACR	A	R	CFMS CONTR	LINE RECONCILES WITH AFS
403	01	K	9,015.00	9,015.00	569611	ENS	A	R	CFMS CONTR	LINE RECONCILES WITH AFS
403	01	K	13,462.50	13,462.50	569716	ENS	A	R	CFMS CONTR	LINE RECONCILES WITH AFS
403	01	K	8,000.00	8,000.00	570123	ENS	A	R	CFMS CONTR	LINE RECONCILES WITH AFS
403	01	K	5,000.00	5,000.00	570225	ENS	A	R	CFMS CONTR	LINE RECONCILES WITH AFS
403	01	K	3,600.00	3,600.00	570231	ENS	A	R	CFMS CONTR	LINE RECONCILES WITH AFS

AGENCY TOTAL : NUMBER OF ORDERS/CONTRACTS : 83 TOTAL OF ACCOUNTING LINES : 5,914,658.86

## EXHIBIT 16 - 4

RUN DATE : 08/15/01  
 RUN TIME : 05:58:43  
 REPORT ID : 4613  
 DISTRIBUTE TO: 3190001

STATE OF LOUISIANA  
 ISIS FINANCIAL SYSTEM  
 LIQUIDATION OF ACCOUNTS PAYABLE AND CREDIT MEMOS  
 FOR FISCAL YEAR ENDING 08/14/01

PAGE: 6

AGENCY: 319 VILLA FELICIANA MEDICAL COMPLX

VENDOR CODE	VENDOR NAME	CHCK CATG	VOUCHER NUMBER	NO	FUND	AGCY	ORGN	APPR	OBJT	RSRC	ACCT	LINE AMOUNT
362118323 00	COLLEGE OF AMERICAN	99	PV 319 P1000000226	01	319	319	1360	200	3140			399.00-
362118323 00	COLLEGE OF AMERICAN	99	PV 319 P1000000226	02	319	319	1360	200	3140			78.00-
												VOUCHER TOTAL:
												477.00-
362118323 00	COLLEGE OF AMERICAN	99	PV 319 013035687	01	319	319	1360	200	3140			444.00
												444.00
												VOUCHER TOTAL:
												33.00-
	VENDOR TOTAL:											
	AGENCY TOTAL:											33.00-

EXHIBIT 16 - 5

RUN DATE : 08/11/01  
 RUN TIME : 22:57:00  
 REPORT ID : 4615  
 DISTRIBUTE TO: 4310001  
 AGENCY NUMBER 431 NATURAL RESRCS - OFF OF SEC

STATE OF LOUISIANA  
 ISIS FINANCIAL SYSTEM  
 AFS P/Y ENCUMBRANCES STATUS REPORT  
 AT 08/14/01

PAGE: 10

VENDOR CODE/NAME	PO AGY	ORIGINAL PURCHASE ORDER #	ORIG P.O. LINE	ORIG P.O. DATE	ORIG BFY	NEW PURCHASE ORDER #	NEW P.O. LINE	ACCT ORGN	ACCT CODE	FUND	APPR	ORIGINAL P.O. LINE AMOUNT	AMOUNT LIQUIDATED PRIOR TO 8/14	AMOUNT LIQUIDATED OR ROLLED AT 8/14
72042388915	431	PO000000107	01	03/06/01	01	NPO00001457	01	2029	4900	431	300	283,330.00	.00	283,330.00
TULANE UNIVERSITY														
72042388915	431	PO000000109	01	03/06/01	01	NPO00001458	01	2029	4900	431	300	263,201.00	.00	263,201.00
TULANE UNIVERSITY														
72070200016	431	PO000000091	01	09/14/00	01	NPO00001462	01	2027	4900	431	300	229,289.00	.00	229,289.00
UNIVERSITY OF NEW ORLEANS														
72070200027	431	PO000000103	01	11/06/00	01	NPO00001463	01	2029	3655	431	300	309,931.57	165,348.47	144,583.10
UNIVERSITY OF NEW ORLEANS														
72070200027	431	PO000000106	01	01/22/01	01	NPO00001464	01	2029	4900	431	300	68,233.00	3,775.25	64,457.75
UNIVERSITY OF NEW ORLEANS														
72121536001	431	PO000000111	01	03/06/01	01	NPO00001471	01	2029	4900	431	300	104,842.00	.00	104,842.00
NUNEZ COMMUNITY COLLEGE														
72600075100	431	PO000000097	01	10/11/00	01	NPO00001488	01	2029	4900	431	300	266,459.31	77,124.14	189,335.17
GRAMBLING STATE UNIVERSITY														
72600078300	431	PO000000112	01	05/01/01	01	NPO00001490	01	2029	3655	431	300	107,352.77	79,834.30	27,518.47
NORTHWESTERN STATE UNIVERSITY														
72600079205	431	PO000000105	02	01/22/01	01	NPO00001491	02	2030	4900	431	300	357,750.00	.00	357,750.00
LOUISIANA TECH UNIVERSITY														
72600081703	431	PO000000108	01	03/06/01	01	NPO00001493	01	2029	4900	431	300	292,682.87	37,466.76	255,216.11
SOUTHERN UNIVERSITY														
72600081739	431	PO000000086	01	08/29/00	01	NPO00001492	01	2029	4900	431	300	66,841.00	21,021.37	45,819.63
SOUTHERN UNIVERSITY														
72600082006	431	PO000000085	01	08/29/00	01	NPO00001494	01	2029	4900	431	300	40,000.00	23,101.43	16,898.57
UNIVERSITY OF LA LAFAYETTE														
72600082006	431	PO000000090	02	09/14/00	01	NPO00001495	02	2030	4900	431	300	85,932.64	.00	85,932.64
UNIVERSITY OF LA LAFAYETTE														
72600082006	431	PO000000092	01	09/14/00	01	NPO00001496	01	2029	4900	431	300	88,602.00	.00	88,602.00
UNIVERSITY OF LA LAFAYETTE														
72600082006	431	PO000000093	01	09/14/00	01	NPO00001497	01	2029	4900	431	300	100,038.00	39,832.12	60,205.88
UNIVERSITY OF LA LAFAYETTE														
72600082006	431	PO000000094	02	09/18/00	01	NPO00001498	02	2030	4900	431	300	230,000.00	.00	230,000.00
UNIVERSITY OF LA LAFAYETTE														
72600082006	431	PO000000098	01	12/07/00	01	NPO00001499	01	2029	4900	431	300	172,033.00	13,142.85	158,890.15
UNIVERSITY OF LA LAFAYETTE														
7260008481G	431	PO000000084	01	08/29/00	01	NPO00001500	01	2029	3655	431	300	59,094.00	39,048.50	20,045.50
LOUISIANA STATE UNIVERSITY														
7260008481G	431	PO000000110	01	03/06/01	01	NPO00001501	01	2029	4900	431	300	19,676.00	17,708.40	1,967.60
LOUISIANA STATE UNIVERSITY														
72600168806	431	PO000000081	01	07/17/00	01	NPO00001511	01	2029	3655	431	300	436,300.00	160,300.33	275,999.67
MCNEESE STATE UNIVERSITY														
72601179704	431	PO000000082	01	07/17/00	01	NPO00001512	01	2029	3655	431	300	349,730.66	125,135.10	224,595.56
NICHOLLS STATE UNIVERSITY														

**EXHIBIT 16 - 6**

RUN DATE : 01/04/02  
 RUN TIME : 22:34:19  
 REPORT ID : 2G44  
 DISTRIBUTE TO: 1070002

STATE OF LOUISIANA  
 ISIS FINANCIAL SYSTEM  
 AGENCY ENCUMBRANCE BY APPROPRIATION/ORGANIZATION  
 AS OF: 12/31/01

PAGE: 63

AGENCY NO: 107                    DIVISION OF ADMINISTRATION  
 APPRN NO: 100                  ORGN NO: 1005  
 BFY: 02

VENDOR NO	VENDOR NAME	DOCMT NO NUMBER	LN NO	OBJT	ACTI VITY	FUNC TION	FUND CATG	RPTG PROJECT NUMBER	PO DATE	PERIOD END ENCUMBRANCE
42768765300	JULIUS BIRCH	PO 107 02557905	01	3430			107		08/17/01	550.00
								TOTAL DOCUMENT:		550.00
43776467500	MICHAEL A DAIGLE CPA	PO 107 02560595	01	3430			107		08/11/01	183.97
43776467500	MICHAEL A DAIGLE CPA	PO 107 02560595	02	3471			107		08/11/01	113.68
								TOTAL DOCUMENT:		297.65
58173676601	LOUISIANA CGSA INC	PO 107 023173386	01	2910			107		08/22/01	636.38
								TOTAL DOCUMENT:		636.38
68009578101	WESTAFF	PO 107 023255969	01	3000			107		12/11/01	2,147.04
								TOTAL DOCUMENT:		2,147.04
72035862100	PHELPS DUNBAR LLC	PO 107 02571344	01	3430			107		08/23/01	12,868.51
72035862100	PHELPS DUNBAR LLC	PO 107 02571344	02	3470			107		08/11/01	2,389.68
								TOTAL DOCUMENT:		15,258.19
72089059701	SEALE, DAIGLE & ROSS APLC	PO 107 02573610	01	3430			107		08/11/01	7,571.49
72089059701	SEALE, DAIGLE & ROSS APLC	PO 107 02573610	02	3470			107		12/06/01	3,186.16
								TOTAL DOCUMENT:		10,757.65
72092929901	DEUTSCH, KERRIGAN & STILES	PO 107 02568974	02	3471			107		08/11/01	458.31
								TOTAL DOCUMENT:		458.31
72093940200	POST ARCHITECTS	PO 107 02548551	01	3430			107		08/11/01	2,020.00
								TOTAL DOCUMENT:		2,020.00
72096623900	MCKEE & DEVILLE	PO 107 02548552	01	3430			107		08/11/01	1,500.00
								TOTAL DOCUMENT:		1,500.00
72111134600	KANTROW, SPAHT, WEAVER &	PO 107 02560622	01	3430			107		08/11/01	103.44
								TOTAL DOCUMENT:		103.44
								TOTAL ORGANIZATION:	1005	33,728.66

EXHIBIT 16 - 7

RUN DATE : 01/11/02  
 RUN TIME : 19:50:29  
 REPORT ID : 1607B  
 DISTRIBUTE TO: 0050100

STATE OF LOUISIANA  
 ISIS FINANCIAL SYSTEM  
 AD UNSCHEDULED PAYMENT TURNAROUND REPORT

PAGE: 1

BANK ACCT: RJ VENDOR-DISB

AGENCY: 100 EXECUTIVE OFFICE

BD FY	FUND	VOUCHER NUMBER	VOUCHER DATE	VENDOR INVOICE	INVOICE AMOUNT	PAID AMOUNT	SCHEDULED PAYMENT AMOUNT	SCHEDULED PAYMENT DATE	H O L D S	A G P S
-----										
VENDOR: 04290473300 CUTTER INFORMATION CORP										
02	100	100PVQ00003001	01 11 02	100-12/20/01	617.00	0.00	617.00	01 14 02	N	
TOTAL OF VENDOR - 04290473300 :					617.00	0.00	617.00			
-----										
VENDOR: 13313349702 AMERICAN EXPRESS TRAVEL										
02	100	100PVQ00002998	01 11 02	100-12/26/01	100.25	0.00	100.25	01 14 02	N	
TOTAL OF VENDOR - 13313349702 :					100.25	0.00	100.25			
-----										
VENDOR: 23233864400 VERIZON TELEPRODUCTS										
02	100	100PVQ00002906	12 04 01	0000004C6979	30.95-	0.00	30.95-	12 05 01	N	
TOTAL OF VENDOR - 23233864400 :					30.95-	0.00	30.95-			
-----										
VENDOR: 35107111701 ASSOCIATES CAPITAL SERVICES										
02	100	100PVQ00002997	01 11 02	153767774112	20.91	0.00	20.91	01 14 02	N	
TOTAL OF VENDOR - 35107111701 :					20.91	0.00	20.91			
-----										
VENDOR: 43532991700 ERWIN THOMAS										
-----										

## EXHIBIT 16 - 8

SYSTEM NO : 310  
 SYSTEM NAME : ISIS  
 PROGRAM NO : BK28A  
 FREQUENCY : AS REQUIRED  
 DISTRIBUTE TO: 107 - DIVISION OF ADMINISTRATION

STATE OF LOUISIANA  
 ISIS PURCHASING AND CONTRACT SYSTEM

RUN DATE : 08/07/01  
 RUN TIME : 00:39:58  
 PAGE NO : 15  
 AS OF DATE: 08/07/01

### RECONCILIATION REPORT

ISIS AGENCY	ACCT LINE	AGPS/CFMS TYPE	AGPS/CFMS BALANCE	AFS BALANCE	AGPS/CFMS DOC NUMBER	DOC STATUS	SOURCE	STATUS	STATUS INTERPRETATION
107	01	K	45,834.00	45,834.00	570595	ENS	A	R	CFMS CONTR LINE RECONCILES WITH AFS
107	01	K	332,021.00	332,021.00	570729	ENS	A	R	CFMS CONTR LINE RECONCILES WITH AFS
107	01	K	308,337.00	308,337.00	570912	ENS	A	R	CFMS CONTR LINE RECONCILES WITH AFS
107	01	K	121,934.00	121,934.00	570913	ENS	A	R	CFMS CONTR LINE RECONCILES WITH AFS
107	01	K	12,948.82	12,948.82	571344	ENS	A	R	CFMS CONTR LINE RECONCILES WITH AFS
107	02	K	2,389.68	2,389.68	571344	ENS	A	R	CFMS CONTR LINE RECONCILES WITH AFS
107	01	K	4,122.50	4,122.50	571673	ENS	A	R	CFMS CONTR LINE RECONCILES WITH AFS
107	01	K	5,000.00	5,000.00	572657	ENS	A	R	CFMS CONTR LINE RECONCILES WITH AFS
107	01	K	49,000.00	49,000.00	572698	ENS	A	R	CFMS CONTR LINE RECONCILES WITH AFS
107	01	K	132,429.46	132,429.46	572878	ENS	A	R	CFMS CONTR LINE RECONCILES WITH AFS
107	02	K	147,496.24	147,496.24	572878	ENS	A	R	CFMS CONTR LINE RECONCILES WITH AFS
107	01	K	99,850.50	99,850.50	572879	ENS	A	R	CFMS CONTR LINE RECONCILES WITH AFS
107	01	K	10,000.00	10,000.00	573137	ENS	A	R	CFMS CONTR LINE RECONCILES WITH AFS
107	01	K	22,000.00	22,000.00	573271	ENS	A	R	CFMS CONTR LINE RECONCILES WITH AFS
107	01	K	46,961.00	46,961.00	573547	ENS	A	R	CFMS CONTR LINE RECONCILES WITH AFS
107	02	K	286,372.00	286,372.00	573547	ENS	A	R	CFMS CONTR LINE RECONCILES WITH AFS
107	01	K	31,500.00	31,500.00	573610	ENS	A	R	CFMS CONTR LINE RECONCILES WITH AFS
107	02	K	3,500.00	3,500.00	573610	ENS	A	R	CFMS CONTR LINE RECONCILES WITH AFS
107	01	K	9,405.00	9,405.00	573692	ENS	A	R	CFMS CONTR LINE RECONCILES WITH AFS
107	01	K	83,333.00	83,333.00	573695	ENS	A	R	CFMS CONTR LINE RECONCILES WITH AFS
107	01	K	211,481.00	211,481.00	573821	ENS	A	R	CFMS CONTR LINE RECONCILES WITH AFS
107	01	K	49,000.00	49,000.00	573836	ENS	A	R	CFMS CONTR LINE RECONCILES WITH AFS

AGENCY TOTAL : NUMBER OF ORDERS/CONTRACTS : 140 TOTAL OF ACCOUNTING LINES : 11,846,492.98

## EXHIBIT 16 - 9

SYSTEM NO : 310  
 SYSTEM NAME : ISIS  
 REPORT NO : MACBK29A  
 FREQUENCY : AS REQUIRED  
 DISTRIBUTE TO: 107 - DIVISION OF ADMINISTRATION

STATE OF LOUISIANA

RUN DATE: 08/07/01  
 RUN TIME: 00.42.20  
 PAGE NO: 3  
 AS OF DATE: 08/07/01

ROLLOVER CANDIDATE REPORT  
 AS OF: 08/07/01

ISIS AGENCY	AGPS/CFMS DOCUMENT NUMBER	ACCT LINE	AFS OPEN BALANCE	CFMS ROLL FLAG	DOC STATUS	DOCUMENT TITLE
107	3038655	01	7,775.00		441	BODY & HOIST FOR 2001 GMC TRUCK, MEDIUM DUTY CAB & CHASSIS, FOR SERVI
107	3054758	02	118.96		441	CELLULAR TELEPHONES & RATE PLANS
107	3070899	01	1,090.00		480	00000000000 ROUTERS
107	3079934	01	3,315.20		441	TEMP STAFFING - B&G
107	3085919	01	1,939.57		480	ELEVATOR REPAIR-HOUSE OF REP
107	3089795	01	784.00		441	INSTALL VAPOR BARRIER ON CHILL WATER PIPES @ INFORMATION SERVICES
107	3100841	01	4,080.00		441	MGE/UPGRADE ISB UPS
107	3100841	02	200.00		441	MGE/UPGRADE ISB UPS
107	3108967	01	3,199.00		485	WALK-THROUGH SECURITY METAL DETECTOR FORTHE MONROE S.O.B.
107	3108967	02	130.00		485	WALK-THROUGH SECURITY METAL DETECTOR FORTHE MONROE S.O.B.
107	3116469	01	153.66		480	TELEPHONE EQUIPMENT
107	3136558	01	15,648.80		441	STACKING CHAIRS
107	3136648	02	126,311.52		441	FIBER CABLE ISB TO CLAIBORNE
107	3136774	02	58,306.64		441	FIBER CABLE LASALLE TO GALVEZ
107	3137780	01	215,312.58		441	FILING SYSTEM
107	3723923	01	23,592.95		441	OCE'/CLICK CHARGES-SIEMEN'S PRINTER
107	3774557	02	350.00		441	FY00-01 FAX MAINTENANCE-OSIS
107	3785023	02	364.00		441	FY00-01 COPIER RENTAL - OSP
107	3801155	01	1,760.00		441	FY00-01 NEW COPIER RENTAL - OSRAP
107	3803479	02	49.95		480	ELEVATOR MAINTENANCE/MONROE STATE OFFICEBUILDING
107	3803479	03	1,095.00		480	ELEVATOR MAINTENANCE/MONROE STATE OFFICEBUILDING
107	3809566	28	3,885.00		441	FY 01-MAINTENANCE AND REPAIR OF THE AUTOMATIC TEMPERATURE CONTROL
107	3870525	02	600.00		480	MATSUSHITA/PANASONIC FAX MACH (2)
107	3893585	87	1,564.00		441	FIRE, SECURITY, SPRINKLER METASYS, ETC. SYSTEMS -VARIOU
107	3893585	88	2,075.00		441	FIRE, SECURITY, SPRINKLER METASYS, ETC. SYSTEMS -VARIOU
107	3900519	02	165,069.00		441	TECHNICAL INNOVATIONS GRANT AWARDED TO DATABASE COMMISSION FOR E-
107	3913539	01	636.00		441	006300
107	3919116	02	6,712.80		441	CUSTOM MADE AIR FILTERS AND FRAMES
107	3919116	03	798.12		441	CUSTOM MADE AIR FILTERS AND FRAMES

AGENCY TOTAL: NUMBER OF ORDERS/CONTRACTS: 24 TOTAL OF ACCOUNTING LINES: 646,916.75

## EXHIBIT 16 - 10

SYSTEM NO : 310  
 SYSTEM NAME : ISIS  
 REPORT NO : MACBK33A  
 FREQUENCY : AS REQUIRED  
 DISTRIBUTE TO: 305 - DHH-MEDICAL VENDOR ADMIN

STATE OF LOUISIANA

RUN DATE: 08/07/01  
 RUN TIME: 00 43.09  
 PAGE NO: 2  
 AS OF DATE: 08/07/01

ROLLOVER DISCREPANCY REPORT  
 AS OF: 08/07/01

ISIS AGENCY	AGPS/CFMS DOCUMENT NUMBER	DOC STATUS	ACCT LINE	AGPS/CFMS BALANCE	AFS BALANCE
305	3100961	496	01	00.00	12.32
305	3100961	496	02	00.00	12.32
305	3100961	496	03	00.00	462.00
305	3100961	496	04	00.00	61.60
305	3100961	496	05	00.00	49.28
305	3100961	496	06	00.00	18.48
AGENCY TOTAL: NUMBER OF ORDERS/CONTRACTS: 1				TOTAL OF ACCOUNTING LINES:	00.00



## EXHIBIT 16 - 11

SYSTEM NO : 310  
 SYSTEM NAME : ISIS  
 PROGRAM NO : BK28Y  
 FREQUENCY : AS REQUIRED  
 DISTRIBUTE TO: 112 - DEPT OF MILITARY AFFAIRS

STATE OF LOUISIANA  
 ISIS PURCHASING AND CONTRACT SYSTEM

RUN DATE : 08/11/01  
 RUN TIME : 22:20:29  
 PAGE NO : 5  
 AS OF DATE: 08/11/01

ACPS DOCUMENT ROLLOVER REPORT  
 AS OF: 08/11/01

ISIS AGENCY	ACPS DOCUMENT NUMBER	DOC STATUS	ACCT LINE	ROLLOVER AMOUNT
112	3115921	441	01	1,334.43
112	3115927	480	01	267.26
112	3115935	480	01	1,137.79
112	3115944	441	01	278.68
112	3115954	441	01	95.84
112	3117729	441	01	521.91
112	3117729	441	02	7.99
112	3118641	480	01	665.40
112	3119850	480	01	297.00
112	3120722	480	01	36.47
112	3120768	441	01	755.00
112	3120823	480	01	584.40
112	3120965	480	01	1,919.20
112	3122078	441	01	3,612.00
112	3122582	441	01	62,205.00
112	3122853	480	01	1,064.00
112	3122862	480	01	1,979.42
112	3122916	480	01	6,699.97
112	3123467	441	01	345.00
112	3123583	480	03	69,720.00
112	3123585	441	03	29,990.00
112	3123646	480	01	1,075.00
112	3133317	441	01	6,939.00
112	3133685	480	01	9,984.00
112	3134450	480	01	10,080.00
112	3134831	441	01	8,960.00
112	3135653	480	01	9,984.00
112	3136139	480	01	5,040.00
112	3136280	441	01	339.00
112	3137115	441	01	2,066.00
112	3137743	480	01	638.00
112	3868328	441	01	4,250.00
112	3868328	441	02	4,250.00
112	3868328	441	03	790.00
112	3868328	441	04	395.00
112	3868328	441	05	525.00
112	3868328	441	06	525.00
112	3868328	441	07	1,250.00
112	3868328	441	08	1,250.00