



State of Louisiana
DIVISION OF ADMINISTRATION

OFFICE OF STATEWIDE REPORTING AND ACCOUNTING POLICY

M. J. "MIKE" FOSTER, JR.
GOVERNOR

MARK C. DRENNEN
COMMISSIONER OF ADMINISTRATION

July 21, 1999

MEMORANDUM SA 00-04

TO: Fiscal Officers
All State Agencies

FROM: F. Howard Karlton, C P A
Director

SUBJECT: ISIS Prior Year Close Procedures for August 14, 1999

Attached for your information and use is the established time frame for transaction processing for the 8/14/99 year-end close. Also attached are operational procedures covering the following specific subject areas:

1. Checks to Wrong Vendor and Duplicate Payments
2. EFTs to Wrong Vendor and Duplicate Payments
3. Check or EF Amount Less Than Amount Due
4. Check or EF Amount in Excess of Amount Due
5. Lost or Destroyed Checks
6. Credit Memos
7. Carryover of Prior Year Cash to Current Year Means of Financing Appropriation
8. Transfer of Operating Free Cash to Means of Financing Appropriation

It is extremely important that all time frames for the transactions be adhered to. It is best, if possible, to process your documents at least a day before the deadline to ensure their acceptance in the system by the appropriate deadline. It is the agency's responsibility to ensure that the data sent through Interface tapes and FTPs are received and posted in ISIS by the deadline specified. Agencies should consider delivery and transmission delays when scheduling their internal deadlines and processes.

All FY99 deposits relating to regular appropriations must be classified by the agencies no later than 8:00 p.m. 8/12/99. If the agency does not classify their FY99 deposits by the deadline, the money will be classified to Income Not Available.

The deadlines listed below apply to the transactions noted as well as the receipt of support documentation by the control agencies. If the documentation required for approval is received by the control agencies after the deadline specified, approval of the ISIS transaction is not guaranteed even though the transaction is in ISIS and at the proper status. It is the agency's responsibility to ensure that their documents are approved and processed before the close is run.

Two special processes will run as part of the 8/14 close: the rollover of encumbrances and the accounts payable/credit memo liquidation (CLEARPAY). The description of the rollover of encumbrances process, related reports and procedures was provided to all ISIS agencies in SA Memorandum 99-35. The rollover of encumbrances will be run on the night of 8/11/99. To

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accommodate the rollover, agency access to ISIS will be denied after 6:00 p.m. on 8/11/99. CLEARPAY will be run during the nightly cycle on 8/13/99 and will be discussed in detail in SA Memorandum 00-05. **It is extremely important that all structure affecting these processes be active in AFS. PLEASE MAKE CERTAIN ALL PERTINENT STRUCTURE HAS BEEN ACTIVATED NO LATER THAN 8/10/99.** This includes grants which have an expiration date prior to 8/11/99 and chart of accounts data elements which have been deleted or inactivated.

NOTE: The deadline for the liquidation of all prior year encumbrances (AGPS, CFMS, AFS) is 6:00 p.m., 8/11/99 to allow for the rollover of encumbrances. See SA 99-35 instructions for invoices processing after rollover. Goods and services must have been procured in accordance with RS 39 Chapter 17 and been received by 6/30/99 in order for a bona fide liability to exist against FY99.

If you have any questions concerning this memorandum, please contact the Office of Statewide Reporting and Accounting Policy Helpdesk at (504) 342-1097. The previously issued SA Memorandum referenced may be obtained from either our Internet home page (<http://www.state.la.us/osrap/osrap.htm>) or by contacting the OSRAP Help Desk.

FHK/rtj

Attachments

c: Mr. Whitman J. Kling, CPA, CGFM
Dr. Dan Kyle, CPA
Mr. Gary Hall, CPA
Ms. Denise Lea
Ms. Susan Smith
Mr. Ron Mitchell
Mr. Steven Winham
Mr. Randall Walker
Ms. Connie Carlton

PROCEDURES: 8/14/99 Year-End Close Time Frame

The following is the August 14, 1999 Year-End Close Time Frame for **both** ISIS and NON-ISIS agencies. Use only what is applicable to your agency for the year-end close. **All deadlines for the documents referenced below are for transactions against FY99 regular appropriations only.**

Date	Transaction Code	Destination	Deadline Arrival Time	AFS Deadline
Monday, 8/9/99	CX (Type 3)	State Treasurer's Office	11:30 a.m.	8:00 p.m.
Tuesday, 8/10/99	MW (Void CK)	State Treasurer's Office	11:30 a.m.	8:00 p.m.
	J1 (Void CK)	Office of Statewide Reporting	12:00 p.m.	8:00 p.m.
Wednesday, 8/11/99	AP, EB, RB	Office of Statewide Reporting	10:00 a.m.	6:00 p.m.
	DS	State Treasurer's Office	11:30 a.m.	6:00 p.m.
	OPAY (Enc. Related), OPLQ, OCHG TYPE DEC, CNL & CNX	Accepted in AGPS Interfaced in AFS		6:00 p.m.
	KAMD (CNB, DEC, ADJ -send to actg., flag = Y & KCAC action =R), KINV	Accepted in CFMS Interfaced in AFS		6:00 p.m.
	PV, PVQ, P1 & PO Mods (tied to AFS Encumbrances)	Accepted in AFS		6:00 p.m.
Wednesday, 8/12/99	CX (Type 1)	State Treasurer's Office	8:00 a.m.	8:00 p.m.
	MW (Except Void CK)	Office of Statewide Reporting State Treasurer's Office	8:00 a.m. 12:00 a.m.	8:00 p.m.
	P1 (NON-ISIS)	Office of Statewide Reporting	8:00 a.m.	8:00 p.m.
	J1(Except Void CK), J2	Office of Statewide Reporting State Treasurer's Office	10:00 a.m. 2:00 p.m.	8:00 p.m.

**SUMMARY SHEET FOR
AUGUST 14, 1999 FY99 YEAR-END CLOSE**

Date	Transaction Code	Destination	Deadline Arrival Time	AFS Deadline
Thursday, 8/12/99 (cont.)	C1, J6 (NON-ISIS)	State Treasurer's Office	11:30 a.m.	8:00 p.m.
	C1 (ROA NON-ISIS)	State Treasurer's Office	12:00 p.m.	8:00 p.m.
	All ISIS Interface Tapes	OIS Data Center	2:00 p.m.	8:00 p.m.
	CR, C1, CRQ (ISIS)	Entered and Accepted in ISIS		8:00 p.m.
	J4	Accepted into AFS		8:00 p.m.
	PV & II TYPE 2s and 3s	Accepted into AFS		8:00 p.m.
	All FTP CRs	Accepted in AFS		8:00 p.m.
Friday, 8/13/99	J3	Office of Statewide Reporting State Treasurer's Office	10:00 a.m. 2:00 p.m.	8:00 p.m.
	All FTPs (Except CRs)	Accepted into ISIS	2:00 p.m.	
	OPAY (LDO)	Accepted in AGPS and Interfaced in AFS		8:00 p.m.
	PV, P1, PVQ & PV, P1, PVQ MODS (NON-ENC)	Accepted in AFS		8:00 p.m.
	J5	Accepted in AFS		8:00 p.m.
	J6 (ISIS)	Accepted in AFS		8:00 p.m.
	WV	Accepted in AFS		8:00 p.m.

A final accounts payable liquidation will be run for all scheduled fiscal year 1998-1999 payments the of 8/13/99. This liquidation will include all prior year payable, even those with scheduled payment dates 8/13/99.

On 8/14/99, special front-end security in place for OSRAP/STO/OSIS access only for the entire ISIS application. Close and agency reports to be run during the monthly processes on the night

of 8/14. If the entries and close process are not completed on 8/14/99, the ISIS application will be unavailable on Monday 8/16/99 and the year-end reports will be available on Tuesday 8/17/99. Agencies will not have access to ISIS beginning Saturday and ending when the close process is complete. Agencies should review the DOA sign-on screen for system availability. Interfaces may not be sent on the days that ISIS is unavailable.

OSRAP will correct all BFY 99 discounts that posted to accounting periods 01 00 and 02 00 during the during the 45 day period as part of the closing entries made on 8/14/99. Agencies should not try to correct these entries. OSRAP will discuss this issue in greater detail in a memorandum subsequent to the 8/14/99 close.

PROCEDURES: Checks to Wrong Vendor and Duplicate Payments

The following procedure is used for canceling prior year AFS checks issued to a wrong vendor and AFS checks that are duplicate payments after the forty-five (45) day period ending August 13, 1999 for regular appropriations. See SA memorandum 99-25.

Responsibility

Action

Agency Fiscal Officer 1.

Completes and submits a Check Cancellation Input Form/ISIS (CX) TYPE-3 Void and Not Reissue along with the voided check to the State Treasurer's Office for the **PRIOR** fiscal year. Agencies will initiate the void process for single checks (check category AA), consolidated single agency checks and consolidated checks for which all agencies on the check share the same agency type. (If the check is lost, please note this on the form). Use the current accounting period (e.g., - 02 00).

2. Keys a Journal Voucher (J1) in AFS to zero out Cancel Vouchers Payable (6710) in the prior year and to remove Cash (6000) from the prior year. In the J1 header code BFY 99 and the current accounting period (e.g., 02 00).

	<u>DR</u>	<u>CR</u>
6710 (Your Fund & AGCY, Cash Ind 'N') \$\$\$		
6000 (Your Fund & AGCY, BK CD>X1', Cash Ind 'N')		\$\$\$

3. Keys another Journal Voucher (J1) in AFS to move Cash into the current fiscal year and classifies the revenue to either the agency MOF or INA as appropriate. Code BFY 00 and the current accounting period.

- A. If the cash can be carried forward into the new fiscal year, the J1 will have the following entries:

	<u>DR</u>	<u>CR</u>
Cash (Your Fund & AGY, BK CD>X1', Cash Ind 'N') \$\$\$		
*Revenue (Cash Ind 'Y')		\$\$\$

PROCEDURES: Checks to Wrong Vendor and Duplicate Payments (cont.)

<u>Responsibility</u>	<u>Action</u>
Agency Fiscal Officer (cont.)	* Revenue source coded as follows: Stat Ded, INSF, ENTR - T190, Fed - 1971, Self Gen & Anc - 1972 and IAT - 1973.

The Cash account to be used on this J1 document will be tied to the MOF appropriation receiving the funds in the current fiscal year.

- B. If the cash cannot be carried forward into the new fiscal year, the agency will enter a J1 with the following entries. (The agency will enter and save this J1. It will have to be edited by the Office of Statewide Reporting and Accounting Policy before the agency can apply their approval.):

Cash	<u>DR</u>	<u>CR</u>
(Fund-B15, AGCY-148, Cash Acct-6B15 and BK CD >X1', Cash Ind 'N')	\$\$\$	
Income Not Available		\$\$\$
(Fund-B15, AGCY-148, Your INA organization, And RSRC-1925, Cash Ind 'Y')		

4. Records the J1 document numbers on the CX document.
5. Submits the original CX and the check to the State Treasurer's Office and sends a copy of the CX to the Office of Statewide Reporting and Accounting Policy (OSRAP).

NOTE: Except as noted above, after the J1s are keyed and approved at the agency level in AFS they must be approved by both OSRAP and the State Treasurer's Office. Agencies should periodically check the SUSF to ensure that the J1's were processed.

PROCEDURES: Checks to Wrong Vendor and Duplicate Payments (cont.)

Responsibility

Action

OSRAP Analyst

Initiates the cancellation procedure when the canceled check is a consolidated check involving multiple unrelated agencies.

PROCEDURES: EFTs to Wrong Vendor and Duplicate Payments

The following procedure is used to recoup BFY 99 EFT payments that were issued to the wrong vendor or were duplicate payments after the 45-day close.

Responsibility

Action

Agency Fiscal Officer 1.

Requests a reimbursement check from the vendor.

2. If the funds cannot be carried forward, the check is deposited to INA upon receipt. If the funds can be carried forward, the agency will code their classification to the appropriate means of financing.

PROCEDURES: Check or EF Amount Less Than Amount Due

The following procedure is used for AFS checks or EF transactions less than prior year amount due after the forty-five (45) day period ending August 14, 1999.

Responsibility

Action

Agency Fiscal Officer

Keys a Payment Voucher (PV, PVQ, P1) in AFS in the current fiscal year to generate a check or EF for the remaining amount due.

PROCEDURES: Check or EF Amount in Excess of Amount Due

The following procedure is used for AFS checks or EF transactions with excess prior year amounts after the forty-five (45) day period ending August 14, 1999.

Responsibility

Action

Agency Fiscal Officer 1.

Contacts the vendor to receive a refund check for the amount in excess of the amount due.

2. Deposits the refund and classifies to either Income Not Available or to the appropriate agency means of financing if the money can be carried forward.

PROCEDURES: Lost or Destroyed Checks

The following procedure is used for prior year AFS checks that have been lost or destroyed and

need to be reissued after the forty-five (45) day period ending August 14, 1999.

<u>Responsibility</u>	<u>Action</u>
Agency Fiscal Officer	Completes and submits a Check Cancellation Input Form/ISIS (CX) TYPE-1 to void and reissue the check along with destroyed check or a memo explaining the prior year check was lost and needs to be reissued. When completing the CX TYPE 1 please put the APRD =Current Accounting Period (e.g., - 02 00).

PROCEDURES: Credit Memos

The following procedure is used for credit memos input and outstanding before the final June 30 close. The CLEARPAY process will reverse outstanding credit memos at 8/13, if not applied during the 45-day period to a payment, prior or current year.

<u>Responsibility</u>	<u>Action</u>
Agency Fiscal Officer 1.	<ol style="list-style-type: none">Determines if any outstanding credit memos are on the accounts payable file and determines where the credit memo originated (CFMS or AFS). Agencies should review the 1G07B report to detect outstanding CFMS/AFS credit memos.If the credit is not applied to a payment on or before 8/13, establishes these credit memos as accounts receivable on the agency's records. These records are maintained manually and not in AFS/CFMS. The agency will request a check from the vendor for the credit amount.If the agency receives the check during the 45 day period between July 1 and August 13, remit the collection of these receivables using a Deposit Ticket form. Classifies as a return of appropriation.

PROCEDURES: Credit Memos (cont.)

Responsibility

Action

Agcy Fiscal Officer (cont.)4. Any credit memos received during the forty-five (45) day period, July 1 through August 13 for the Fiscal Year 1999 that **will not** be applied to an invoice by August 13, 1999 must be collected and remitted to the State Treasurer as a **return of appropriation** 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, also see agency procedures 312 and 402 in the CFMS User Guide.

5. Any AGPS/AFS credit memos received during the forty-five (45) day period, July 1 through August 13 for the Fiscal Year 1999 that **will be** applied to an invoice by August 13, 1999 can be keyed in AFS on a Payment Voucher in the 13th period. CFMS credits may be entered into CFMS until 8/11/99. From 8/12-8/13 they should be entered into AFS and a KAMD type ADJ should be entered to adjust the contract balance.
6. If the established credit memo in the system pertains to a CFMS contract and the credit is reversed by the CLEARPAY process on 8/13, prepares a CFMS KAMD type INC to adjust the contract balance for the reversal of the credit memo. The agency should collect the credit amount from the vendor and deposit it to either INA or the agency's means of financing, as appropriate.
7. All collections of prior year credit **memos after August 13** must be remitted to the State Treasurer and classified in AFS to either INA or the agency's MOF, as appropriate.

NOTE: Report 4G13 will show the credit memo balances that were reversed during the 8/13 close process.

PROCEDURES: Carryover of Prior Year Cash to Current Year Means of Financing Appropriation

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 07/01/99 - 08/13/99.

<u>Responsibility</u>	<u>Action</u>
Agency Fiscal Officer 1.	Keys Journal Voucher (J3) transaction in AFS to remove funds from a prior year Means of Financing Appropriation and to record those funds in a current year Means of Financing Appropriation before the August 14th close. (See Example 1).
	2. Sends Aback up" documentation to the Office of Statewide Reporting and Accounting Policy (OSRAP). For the carryover of Auxiliary monies please fax the appropriate RSUM/EESM to OSRAP (504) 342-1053 Attn: Gaye Smith and the State Treasurer's Office (STO) (504) 342-5008 Attn: Nanette Fisher.

NOTE: The carryover of monies must be made prior to the 8/14 close.

3. To carry forward related FEDA, SGR, IAT, or Statutory Dedication Appropriation money **prior** to the 08/14/99 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 were received as an advance rather than a reimbursement).
 - A. Processes a Warrant Voucher (WV) in AFS to reverse the cash from the operating cash account to the appropriate 1998-99 Means of Financing Appropriation(s).

PROCEDURES: Carryover of Prior Year Cash to Current Year Means of Financing Appropriation (cont.)

<u>Responsibility</u>	<u>Action</u>
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- B. Keys a Journal Voucher (J3) transaction to AFS to carry forward money from a 1998-99 Means of Financing Appropriation to the 1999-00 Means of Financing Appropriation for FEDA, SGR, and IAT as follows:

							<u>DR</u>	<u>CR</u>
107	107	0107	T200	13	99	99	\$	
107	107	0107	T190	02	00	00		\$

NOTE: Use your fund, agency and 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, carry forward in SD, and transfer to FY 00 MOF, if appropriated (Example 2):

							<u>DR</u>	<u>CR</u>
107	107	SD07	T180	13	99	99	\$	
SD1	148	X107	T180	13	99	99		\$
SD1	148	X107	T200	13	99	99	\$	
SD1	148	X107	T190	02	00	00		\$
SD1	148	X107	T180	02	00	00	\$	
107	107	SD07	T180	02	00	00		\$

NOTE: Use your fund, agency and revenue organization number.

- D. **Should your agency be NON-ISIS** and cash remains in the agency's operating bank, follows the NON-ISIS Return of Appropriation procedure on page 18.

SECTION: Year End Close
UNIT TYPE: ISIS/NON-ISIS

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PROCEDURES: Carryover of Prior Year Cash to Current Year Means of Financing Appropriation (cont.)

Responsibility

Action

Agency Accountant 4. To carry forward available cash funds **after** the 08/14/99 close, contacts OSRAP for instructions.

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

SECTION: Year End Close
 UNIT TYPE: ISIS/NON-ISIS

PROCEDURES: Carryover of Prior Year Cash to Current Year Means of Financing Appropriation

EXAMPLE 1

FUNCTION:	DOCID: J3 900 J3000000034	08/12/99 11:10:13
STATUS:	BATID:	ORGANIZATION:
H-	SPECIAL REVENUE VOUCHER INPUT FORM	
JV DATE:	REVERSAL DATE:	
ACTION:	COMMENTS: FED C/F BA7	
DEBIT DOC TOTAL:	1000.00	CREDIT DOC TOTAL: 1000.00
CALC DEBIT TOTAL:		CALC CREDIT TOTAL:

FUNCTION:	DOCID: J3 900 J3000000034	08/12/99 11:16:24
STATUS:	BATID:	ORGANIZATION: 001-002 OF 002
	SUB	FUNC SUB REPT ACTG.
FUND AGCY ORGN	ORG APPR UNIT ACTV TION REV	REV CATG PRD DEBIT AMOUNT

FROM/TO		
FUND JOB NO DESCRIPTION		BFY CREDIT AMOUNT

01- 107 107 2000 006	T200	13 99 1000.00
		99
02- 107 107 2000 006	T190	02 00
		00 1000.00
03-		
04-		
05-		
06-		

This is an example of the carryover of Federal Aid money from the prior year to the current year. YOU MUST USE YOUR AGENCY=S APPROPRIATE FUND, AGENCY, AND REVENUE ORGANIZATION.

SECTION: Year End Close
 UNIT TYPE: ISIS/NON-ISIS

PROCEDURES: Carryover of Prior Year Cash to Current Year Means of Financing Appropriation

EXAMPLE 2

FUNCTION:	DOCID: J3 900 J3000000034	08/12/99 11:10:13
STATUS:	BATID:	ORGANIZATION:
H-	SPECIAL REVENUE VOUCHER INPUT FORM	
JV DATE:	REVERSAL DATE:	
ACTION:	COMMENTS: STAT DED C/F	
DEBIT DOC TOTAL: 1000.00	CREDIT DOC TOTAL: 1000.00	
CALC DEBIT TOTAL:	CALC CREDIT TOTAL:	

FUNCTION:	DOCID: J3 900 J3000000034	08/12/99 11:16:24												
STATUS:	BATID:	ORGANIZATION: 001-002 OF 002												
	SUB	FUNC	SUB	REPT	ACTG.									
FUND	AGCY	ORGN	ORG	APPR	UNIT	ACTV	TION	REV	REV	CATG	PRD	DEBIT	AMOUNT	

FROM/TO														
FUND	JOB	NO	DESCRIPTION							BFY	CREDIT AMOUNT			

01-	784	784	SD84	E08			T180			13	99	1000.00		
				STAT DED C/F					99					
02-	E08	148	X784	E08			T180			13	99			
				STAT DED C/F					99	1000.00				
03-	E08	148	X784	E08			T200			13	99	1000.00		
				STAT DED C/F						99				
04-	E08	148	X784	E08			T190			02	00			
				STAT DED C/F						00	1000.00			
05-	E08	148	X784	E08			T180			02	00	1000.00		
				STAT DED C/F						00				
06-	784	784	SD84	E08			T180			02	00			

This is an example of the carryover of Statutory Dedication money from the prior year to the current year. YOU MUST USE YOUR AGENCY=S APPROPRIATE FUND, AGENCY, AND REVENUE ORGANIZATION.

PROCEDURES: Transfer of Operating Free Cash to Means of Financing Appropriation

The following procedure is used to move remaining operating free cash to the appropriate Means of Financing Appropriation(s) during the 45 day period 07/01/99 - 08/13/99.

<u>Responsibility</u>	<u>Action</u>
Agcy Fiscal Officer (ISIS)	<ol style="list-style-type: none">1. Reviews the fiscal year 99 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 fiscal year 99.2. Processes a reverse Warrant Voucher (WV) to move the operating free cash to the appropriate Means of Financing cash account. (See Example 3).

NOTE: It is to the agency's advantage to ensure that operating cash has been transferred to the appropriate Means of Financing on or before 8/13/99. If the agency does not make the transfer by 8/13, OSRAP will. As OSRAP cannot identify the source of funding, OSRAP will do the reverse warrants to the means of financing listed below, up to available budget and until operating cash is zero, in this order:

**General Fund
Self Generated
Interagency Transfer
Federal
Statutory Dedication**

Agency Fiscal Officer 1. (NON-ISIS)	Determines the excess 1999 fiscal year cash in your operating bank account.
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<u>Responsibility</u>	<u>Action</u>
Agency Fiscal Officer 2. (NON-ISIS)	<ol style="list-style-type: none">Writes a check to the State Treasurer's office for the amount to be returned as a return of surplus.3. Prepares a Return of Surplus Request by completing a

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UNIT TYPE: ISIS/NON-ISIS

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letter to the State Treasurer's Office (See Example 4).

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

SECTION: Year End Close
UNIT TYPE: ISIS/NON-ISIS

PROCEDURES: Transfer of Operating Free Cash to Means of Financing Appropriation (cont.)

**EXAMPLE 3
(ISIS Agencies Only)**

FUNCTION:	DOCID: WV 100 WV000000085	08/13/99 09:14:24		
STATUS: ACCPT	BATID:	ORGANIZATION: 001-003 OF 003		
H-	WARRANT VOUCHER INPUT FORM			
WV DATE: 08 14 99	ACTG. PRD: 13 99	BUDGET FY: 99		
ACTION:	COMMENTS:			
DEBIT DOC TOTAL:	CREDIT DOC TOTAL:	2,327.38		
CALC DEBIT TOTAL:	CALC CREDIT TOTAL:	2,327.38		
TO				
FUND	AGCY	ORGN	DEBIT AMOUNT	CREDIT AMOUNT
-----	-----	-----	-----	-----
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				

This is an example of the reverse warrant of Interagency, Federal Aid, and Statutory Dedication money from the operating cash account to the appropriate Means of Financing (MOF) cash account. YOU MUST USE YOUR AGENCY=S APPROPRIATE FUND, AGENCY, AND MOF WARRANT ORGANIZATION.

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**PROCEDURES: Transfer of Operating Free Cash to Means of Financing
Appropriation (cont.)**

EXAMPLE 4
(NON-ISIS Agencies Only)

(AGENCY LETTERHEAD)

August 12, 1999

Honorable Ken Duncan
Treasurer of the State
State Capitol, 3rd Floor
Baton Rouge, Louisiana 70804

Dear Mr.Duncan:

In accordance with Louisiana Revised Statutes Title 39 we are remitting as surplus the unencumbered cash on hand which was drawn under Act 19, Schedule Number (Put in Agency Schedule Number) for the Fiscal Year 1998-99.

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