



State of Louisiana
DIVISION OF ADMINISTRATION

OFFICE OF STATEWIDE REPORTING AND ACCOUNTING POLICY

KATHLEEN BABINEAUX BLANCO
GOVERNOR

JERRY LUKE LEBLANC
COMMISSIONER OF ADMINISTRATION

July 23, 2007

OSRAP MEMORANDUM 08-02

TO: Fiscal Officers
All State Agencies

FROM: Afranie Adomako, CPA
Director

SUBJECT: ISIS Prior Year Close Procedures for August 14, 2007

Attached for your information and use is the established time frame for transaction processing for the 8/14/07 year-end close. Also attached are operational procedures covering the following specific subjects:

1. Checks to Wrong Vendor and Duplicate Payments
2. EFTs to Wrong Vendor and Duplicate Payments
3. Check or EFT Amount Less Than Amount Due
4. Check or EFT 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 ISIS by the appropriate deadline. Both the transaction and the receipt of the supporting documentation by the control agencies are due by the dates and times listed. Even though the transaction is in ISIS and at the proper status, approval of the ISIS transaction is not guaranteed if the required documentation is not received by the control agencies by the deadline. It is your agency's responsibility to ensure the documents are approved and processed before the close is run.

It is your agency's responsibility to ensure that data sent via Interface tapes and FTPs are received by the deadline specified. You may verify receipt of your FTP by contacting OIS at (225) 342-2677 Option 3, then Option 9 to speak to an AFS Help Desk staff person. Agencies should consider delivery and transmission delays when scheduling their internal deadlines and processes.

All FY07 deposits relating to regular appropriations must be classified by the agencies no later than 9:00 p.m. 8/10/07. **If your agency does not classify FY 07 deposits by the deadline, OSRAP will classify the money to Income Not Available.**

Two special processes will run as part of the 8/14 close: the rollover of encumbrances on 8/4/07 and the accounts payable/credit memo liquidation (CLEARPAY) on 8/15/07:

- The rollover of encumbrances will be run during the nightly cycle on Saturday, 8/4/07. To accommodate the rollover, agency access to ISIS will be denied after 5:00 p.m. on 8/4/07. A description of the rollover of encumbrances process, and its related reports and procedures, was provided to all ISIS agencies in OSRAP Memorandum 08-01. **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 FRIDAY, 8/3/07. This includes grants that have an expiration date prior to 8/4/07 and chart of accounts data elements that have been deleted or inactivated.**
- Automated Disbursements (AD) and Electronic Fund (EF) cycles will run during the nightly cycle on Thursday, 8/9/07 for scheduled payment dates through 8/9/07 for both budget fiscal years 07 and 08. Checks and EFTs from this cycle will be dated 8/10/07.
- An EF cycle will run during the nightly cycle on Friday, 8/10/07 for scheduled payment dates through 8/10/07 for both budget fiscal years 07 and 08. EFTs from this cycle will be dated Monday, 8/13/07.
- Two more AD and EF cycles will run before August 15th; one on Monday, 8/13/07 for scheduled payment dates through 8/13/07 and another on Tuesday, 8/14/07 for scheduled payment dates through 8/14/07. Both cycles will be for FYs 07 and 08. Checks and EFTs will be dated Tuesday, 8/14/07.
- CLEARPAY will run against BFY 07 payment vouchers during the close cycle on 8/15/07. This process will include both AD and EF payments. This will be discussed in detail in a future OSRAP Memorandum. The CLEARPAY liquidation will include all BFY 07 payables, including those with scheduled payment dates after 8/14/07.
- The AD and EF cycles will not run again until the night of Thursday, 8/16/07. Checks and EFTs from this cycle will be dated Friday, 8/17/07.
- This means that there will be three cycles of checks printed on 8/17/07:
 - The 8/14 nightly cycle for FY 07 and FY 08 checks dated 8/14/07;
 - The 8/15 Clearpay cycle for FY 07 with checks dated 8/14/07; and
 - The 8/16 nightly cycle for FY 08 with checks dated 8/17/07.

Please ensure that cash for both fiscal years is available on the dates the AD and EF cycles run.

NOTE: The deadline for the liquidation of all prior year encumbrances (AGPS, CFMS, AFS) is 5:00 p.m. on 8/4/07 to allow for the rollover of encumbrances.

Instructions for processing invoices received after the rollover are in OSRAP MEMORANDUM 08-01. Goods must have been procured in accordance with RS 39 Chapter 17 and services must have been rendered by 6/30/07 in order for a bona fide liability to exist against FY 07.

A special front-end security to allow only OSRAP, STO, and OIS access to ISIS will be in place beginning Wednesday 8/15/07. Agencies will not have access to ISIS from 8/15/07 until the close process is complete. Close and agency reports will be run during the monthly processes on the night of 8/15/07. If the entries and close process are not completed on 8/15/07, the ISIS application will be unavailable on Thursday 8/16/07 and the year-end reports will not be available until Friday 8/17/07. Agencies should periodically review the DOA sign-on screen for system availability. Interfaces may not be sent on the days ISIS is not available.

For transactions on the Purchasing Card and the CBA travel account, the P3s from the July 5 statement-billing file will post to the 13th accounting period. If the agency determines that there are charges in that file belonging to the current fiscal year, the agency will have to complete a J2 to move the expenditures. The deadline for submitting J2's is 10:00 a.m. on August 10th.

Please distribute copies of this memorandum to all fiscal, purchasing, and contract office employees. Many of the deadlines affect these individuals. Please contact the OSRAP Help Desk at (225) 342-1097 if you have questions on the above memo or attached instructions. Remember, all OSRAP memorandums and forms may be accessed through our home page at <http://www.doa.louisiana.gov/osrap/index.HTM>.

AA:kd

Attachments

c: Ms. Barbara Goodson
Mr. Gary Hall, CPA
Ms. Denise Lea
Ms. Susan Smith
Ms. Jena Cary
Mr. Ray Stockstill
Mr. Barry Dusse

Ms. Sylvia Vaught
Mr. Steve J. Theriot, CPA
Ms. Jennifer Rabalais, CPA
OSRAP Reading File

PROCEDURES: 8/14/07 Year-End Close Time Frame

The following is the August 14, 2007 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 FY 07 regular appropriations only.**

Date	Transaction Code	Destination	Deadline Arrival Time	AFS Deadline
Saturday 08/04/07	OPAY (Enc. Related), OPLQ, OCHG Type DEC, CNL & CNX	Accepted in AGPS Interfaced in AFS		5:00 PM
	KAMD (CNB, DEC, ADJ – send to acctg., flag = Y and KCAC – action = R), & KINV	Accepted in CFMS Interfaced in AFS		5:00 PM
	PV, PVQ, P1 & PO Mods tied to AFS Encumbrances	Accepted in AFS		5:00 PM
Monday 08/06/07	AP	Office of Statewide Reporting	10:00 AM	7:00 PM
	C1, J6 (Non-ISIS)	State Treasurer's Office	11:30 AM	7:00 PM
	CX (Type 3)	State Treasurer's Office	11:30 AM	7:00 PM
	DS	State Treasurer's Office	11:30 AM	7:00 PM
	EB, RB	Office of Planning and Budget	10:00 AM	7:00 PM
Tuesday 08/07/07	CX (Type 1)	State Treasurer's Office	8:00 AM	7:00 PM
	J1 (Void Check)	Office of Statewide Reporting	12:00 PM	7:00 PM
	MW (Void Check)	State Treasurer's Office	11:30 AM	7:00 PM
	MW (Off-system, Check, Wire Transfer)	Office of Statewide Reporting	8:00 AM	
		State Treasurer's Office	12:00 PM	7:00 PM

8/14/07 Year-End Close Time Frame (cont.)

Date	Transaction Code	Destination	Deadline Arrival Time	AFS Deadline
Thursday 08/09/07	P1 (Non-ISIS)	Office of Statewide Reporting	8:00 AM	7:00 PM
Friday 08/10/07	All FTP CRs	Accepted in AFS		9:00 PM
	All ISIS Interface Tapes	OIS Data Center	2:00 PM	9:00 PM
	CR, CRQ, C1 (ISIS)	Accepted in AFS		9:00 PM
	C1 (Non-ISIS ROA)	State Treasurer's Office	12:00 PM	9:00 PM
	J1 (Except Void Check), J2	Office of Statewide Rptg State Treasurer's Office	10:00AM 2:00 PM	9:00 PM
Tuesday 08/14/07	All FTPs (Except CRs)	Accepted in AFS	11:00 AM	9:00 PM
	J3	Office of Statewide Reporting	12:00PM	9:00 PM
		State Treasurer's Office	2:00 PM	9:00 PM
	J4, J5, J6 (ISIS)	Accepted in AFS		9:00 PM
	OPAY (LDO)	Accepted in AGPS and Interfaced in AFS		9:00 PM
	PV, PVQ, P1 (All PV Mods Included) and PV & II Type 2s and 3s	Accepted in AFS		9:00 PM
	WV	Accepted in AFS		9:00 PM

PROCEDURE: 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 14, 2007** for regular appropriations. See OSRAP Memorandum 02-24.

Responsibility

Action

Agency Fiscal Officer

1. Complete and submit 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 **08**).

2. Enter 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, enter BFY 07 and the current accounting period (e.g., 02 **08**).

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

3. Enter another Journal Voucher (J1) in AFS to move Cash into the current fiscal year and classify the revenue to either the agency MOF or INA as appropriate. Code BFY **08** 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')		\$\$\$

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

Responsibility

Action

Agency Fiscal Officer

* Revenue source coded as follows: Stat Ded. - 1970,
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.):

	<u>DR</u>	<u>CR</u>
Cash	\$\$\$	
(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. Record the J1 document numbers on the CX document.
- 5. Submit the original CX and the check to the State Treasurer's Office.

NOTE: Except as noted above, after the J1s are entered 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.

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

Responsibility

Action

OSRAP Analyst

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

PROCEDURE: EFTs to Wrong Vendor and Duplicate Payments

The following procedure is used to recoup BFY 07 EFT payments that were issued to the wrong vendor or were duplicate payments **after the 45-day close**.

Responsibility

Action

Agency Fiscal Officer

1. Request 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 and revenue source codes: Stat Ded. - 1970, Fed - 1971, Self Gen & Anc - 1972 and IAT - 1973.

PROCEDURE: Check or EFT Amount Less Than Amount Due

The following procedure is used for AFS checks or EFT transactions less than prior year amount due **after the forty-five (45) day period ending August 14, 2007**.

Responsibility

Action

Agency Fiscal Officer

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

PROCEDURE: Check or EFT Amount in Excess of Amount Due

The following procedure is used for AFS checks or EFT transactions with excess prior year amounts **after the forty-five (45) day period ending August 14, 2007.**

<u>Responsibility</u>	<u>Action</u>
Agency Fiscal Officer	1. Contact the vendor to receive a refund check for the amount in excess of the amount due. 2. Deposit 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 & Anc - 1972 and IAT - 1973.

PROCEDURE: 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, 2007.**

<u>Responsibility</u>	<u>Action</u>
Agency Fiscal Officer	1. Complete and submit 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 08).

PROCEDURE: Credit Memos

The following procedure is used for credit memos input and outstanding before the final June 30 close. The CLEARPAY process will reverse credit memos outstanding at the close of business on 8/14/07, 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. Determine 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.

PROCEDURE: Credit Memos (cont.)

Responsibility

Action

Agcy Fiscal Officer

2. If the credit is not applied to a payment on or before 8/14, establish 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.

Note: If your agency receives a check for the credit memo prior to 8/14, the Credit Memo PV should be modified to zero.

3. If the agency receives the check during the 45 day period between July 1 and August 14, remit the collection of these receivables using a Deposit Ticket form. Classify these funds as a return of appropriation.
4. Any credit memos received between July 1 and August 14 for the Fiscal Year 2007 that **will not** be applied to an invoice by August 14, 2007 must be collected and remitted to the State Treasurer as a **return of appropriation** using a Deposit Ticket. A Cash Receipt transaction (CR) should be entered 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 Appendix F.
5. Any AGPS/AFS credit memos received from July 1 through August 14 for the Fiscal Year 2007 that **will be** applied to an invoice by August 14, 2007 can be entered in AFS on a Payment Voucher in the 13th period. CFMS credits may be entered into CFMS until 8/4/07. From 8/5-8/14 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 ISIS pertains to a CFMS contract and the credit is reversed by the CLEARPAY process on 8/15, prepare a CFMS KAMD type INC to adjust the contract balance for the reversal of the credit

PROCEDURE: Credit Memos (cont.)

Responsibility

Action

Agcy Fiscal Officer

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 14** 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 8/14 close process.

PROCEDURE: 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 07/01/07 - 08/14/07.

Responsibility

Action

Agency Fiscal Officer

1. Enter 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 "back 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 (225) 342-1053 Attn: Kurt Demmerly and the State Treasurer's Office (STO) (225) 342-5008 Attn: Nanette Fisher.

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

<u>Responsibility</u>	<u>Action</u>	<u>DR</u>	<u>CR</u>
Agency Fiscal Officer	107 107 SD07 T180 13 07 07	\$\$\$	
	SD1 148 X107 T180 13 07 07		\$\$\$
	SD1 148 X107 T200 13 07 07	\$\$\$	
	SD1 148 X107 T190 02 08 08		\$\$\$
	SD1 148 X107 T180 02 08 08	\$\$\$	
	107 107 SD07 T180 02 08 08		\$\$\$

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

- D. **If your agency is NON-ISIS** and cash remains in the agency's operating bank, follow the NON-ISIS Return of Appropriation procedure on page 21.
- 4. To carry forward available cash funds **after** the 08/14/07 close, contact 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.

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

EXAMPLE 1

FUNCTION:	DOCID: J3	900	J3000000104	08/12/07 11:10:13
STATUS:	BATID:	ORGANIZATION:		
H-	SPECIAL REVENUE VOUCHER INPUT FORM			
JV DATE:	08 12 07	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	J3000000104	08/12/07 11:10:24
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 07 1000.00
			FED C/F BA7	07
02-	107	107 2000	006	T190 02 08
				08 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.

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

EXAMPLE 2

FUNCTION:	DOCID: J3	900	J3000000105	08/12/07	11:10:13
STATUS:	BATID:			ORGANIZATION:	
H-	SPECIAL REVENUE VOUCHER INPUT FORM				
JV DATE:	08	12	07	REVERSAL DATE:	
ACTION:			COMMENTS:	STAT DED C/F	
	DEBIT DOC TOTAL:	3000.00		CREDIT DOC TOTAL:	3000.00
	CALC DEBIT TOTAL:			CALC CREDIT TOTAL:	

FUNCTION:	DOCID: J3	900	J3000000105	08/12/07	11:10:24								
STATUS:	BATID:			ORGANIZATION:	001-006 OF 006								
	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	07	1000.00	
				STAT DED C/F					07				
02-	E08	148	X784	E08			T180			13	07		
				STAT DED C/F					07	1000.00			
03-	E08	148	X784	E08			T200			13	07	1000.00	
				STAT DED C/F					07				
04-	E08	148	X784	E08			T190			02	08		
				STAT DED C/F					08	1000.00			
05-	E08	148	X784	E08			T180			02	08	1000.00	
				STAT DED C/F					08				
06-	784	784	SD84	E08			T180			02	08		
				STAT DED C/F					08	1000.00			

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.

PROCEDURE: Carryover of Prior Year Escrow to Current Year Escrow Appropriation

The following procedure is used to carryover cash from a prior year Escrow Appropriation to a current year Escrow Appropriation **as provided by law** within the 45 day period 07/01/07 - 08/14/07.

<u>Responsibility</u>	<u>Action</u>
Agency Fiscal Officer	<ol style="list-style-type: none"> 1. Enter Journal Voucher (J3) transaction in AFS to remove funds from a prior year Escrow Appropriation and to record those funds in a current year Escrow Appropriation before the August 14th close. (See Example 3) 2. Sends "back up" documentation to the Office of Statewide Reporting and Accounting Policy (OSRAP).

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

3. To carry forward the Escrow (ESC) Appropriation money **prior** to the 08/14/07 close, enter a Journal Voucher (J3) transaction to AFS to carry forward the money from the 2006-07 appropriation to the 2007-08 appropriation as follows:

ESC 107 E107 T200 13 07 07	<u>DR</u>	<u>CR</u>
ESC 107 E107 T190 02 08 08	\$\$\$	\$\$\$

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

**PROCEDURE: Carryover of Prior Year Escrow to Current Year Escrow
 Appropriation (cont.)**

EXAMPLE 3

FUNCTION:	DOCID: J3	900	J3000000104	08/12/07 11:10:13
STATUS:	BATID:		ORGANIZATION:	
H-	SPECIAL REVENUE VOUCHER INPUT FORM			
JV DATE:	08 12 07	REVERSAL DATE:		
ACTION:	COMMENTS: ESC C/F			
DEBIT DOC TOTAL:	1000.00		CREDIT DOC TOTAL:	1000.00
CALC DEBIT TOTAL:			CALC CREDIT TOTAL:	

FUNCTION:	DOCID: J3	900	J3000000104	08/12/07 11:10:24					
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-	ESC 107	E107	ESC		T200	13 07	1000.00		
			ESC C/F			07			
02-	ESC 107	E107	ESC		T190	02 08			
						08	1000.00		
03-									
04-									
05-									
06-									

This is an example of the carryover of Escrow money from the prior year to the current year. YOU MUST USE FUND ESC, AND YOUR AGENCY AND REVENUE ORGANIZATION.

PROCEDURE: 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 07/01/07 - 08/14/07.

Responsibility

Action

Agcy Fiscal Officer **(ISIS)**

1. Review the fiscal year 07 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 07.
2. Process a reverse Warrant Voucher (WV) to move the operating free cash to the appropriate Means of Financing cash account. (See Example 4)

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 8/14/07. If the agency does not make the transfer by 8/14, OSRAP will. Because 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 Aid
Statutory Dedication**

Agency Fiscal Officer
(NON-ISIS)

1. Determine the excess 2007 fiscal year cash in your operating bank account.

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

<u>Responsibility</u>	<u>Action</u>
Agency Fiscal Officer (NON-ISIS)	2. Write a check to the State Treasurer's office for the amount to be returned as a return of surplus.
	3. Prepare a Return of Surplus Request by completing a letter to the State Treasurer's Office (See Example 5).
	4. Send the Letter and Check to the State Treasurer's Office for processing.

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

**EXAMPLE 4
 (ISIS Agencies Only)**

FUNCTION:	DOCID: WV	100	WV000000183	08/14/07	09:14:24
STATUS: ACCPT	BATID:		ORGANIZATION:	001-003	OF 003
H-	WARRANT VOUCHER INPUT FORM				
WV DATE: 08 14 07	ACTG. PRD: 13 07	BUDGET FY: 07			
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.

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

EXAMPLE 5
(NON-ISIS Agencies Only)

(AGENCY LETTERHEAD)

August 8, 2007

Honorable John Kennedy
State Treasurer
State Capitol, 3rd Floor
Baton Rouge, Louisiana 70804

Dear Mr. Kennedy:

In accordance with Louisiana Revised Statutes Title 39 we are remitting as surplus the unencumbered cash on hand which was drawn under Act 17 of 2006 Regular Session, Schedule Number (Put in Agency Schedule Number) for the Fiscal Year 2006-07.

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

M.O.F.	Appropriation000	General Fund	\$ 30,000.00
M.O.F.	Appropriation002	Self-Generated	<u>1,500.25</u>
		TOTAL	<u>\$ 31,500.25</u>

Sincerely,

U.R. Approved
Fiscal Officer