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ANGELE DAVIS
COMMISSIONER OF ADMINISTRATION

State of Louisiana

Division of Administration

Office of Statewide Reporting and Accounting Policy

July 23, 2009

OSRAP MEMORANDUM 10-03

TO: Fiscal Officers
All State Agencies

FROM: Afranie Adomako, CPA
Director

SUBJECT: ISIS Prior Year Close Procedures for August 14, 2009

Attached for your information and use is the established time frame for transaction processing for the 8/14/09 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 the AFS Help Desk staff. Agencies should consider delivery and transmission delays when scheduling their internal deadlines and processes.

All FY09 deposits relating to regular appropriations must be classified by the agencies no later than 9:00 p.m. 8/11/09. **If your agency does not classify FY 09 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 8/8/09 and the accounts payable/credit memo liquidation (CLEARPAY) on 8/15/09:

- The rollover of encumbrances will be run during the nightly cycle on Saturday, 8/8/09. To accommodate the rollover, agency access to ISIS will be denied after 5:00 p.m. on 8/8/09. A description of the rollover of encumbrances process, its related reports and procedures, were provided to all ISIS agencies in OSRAP Memorandum 10-01. **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, 8/7/09. This includes grants that have an expiration date prior to 8/8/09 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, 8/13/09 for scheduled payment dates through 8/13/09 for both budget fiscal years 09 and 10. Checks and EFTs from this cycle will be dated 8/14/09.
- One more AD and EF cycle will run before August 15th; on Friday, 8/14/09 for scheduled payment dates through 8/14/09. This cycle will be for FYs 09 and 10. Checks and EFTs will be dated 8/14/09. EFTs from this cycle will be issued in Monday 8/17/09. Checks from this cycle will be printed Tuesday 8/18/09.
- CLEARPAY will run against BFY 09 payment vouchers during the close cycle on 8/15/09. This process will include both AD and EF payments. This will be discussed in detail in the OSRAP “Year End Liquidation of Accounts Payable” Memorandum. The CLEARPAY liquidation will include all BFY 09 payables, including those with scheduled payment dates beyond 8/14/09.
- The AD and EF cycles will not run again until the night of Monday, 8/17/09. Checks and EFTs from this cycle will be dated Tuesday, 8/18/09.
- This means that there will be three cycles of checks printed on Tuesday, 8/18/09:
 - The 8/14 nightly cycle for FY 09 and FY 10 checks dated 8/14/09;
 - The 8/15 Clearpay cycle for FY 09 with checks dated 8/14/09; and
 - The 8/17 nightly cycle for FY 10 checks dated 8/18/09.

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

July 23, 2009

NOTE: The deadline for the liquidation of all prior year encumbrances (AGPS, CFMS, AFS) is 5:00 p.m. on 8/8/09 to allow for the rollover of encumbrances.

Instructions for processing invoices received after the rollover are in OSRAP MEMORANDUM 10-01. Goods must have been procured in accordance with RS 39 Chapter 17 and services must have been rendered by 6/30/09 in order for a bona fide liability to exist against FY 09.

A special front-end security to allow only OSRAP, STO, and OIS access to ISIS will be in place beginning Saturday 8/15/09. Agencies will not have access to ISIS from 8/15/09 until the close process is complete. Close and agency reports will be run during the monthly processes on the night of 8/15/09. If the entries and close process are not completed on 8/15/09, the ISIS application will be unavailable on Sunday 8/16/09 and the year-end reports will not be available until Monday 8/17/09. Agencies should periodically review the DOA sign-on screen for system availability. **Interfaces MUST 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 11th.

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	Ms. Wanda Smith
	Mr. Steve J. Theriot, CPA	Mr. Brian Crochet
	Mr. Gary Hall, CPA	Mr. Bradley Cryer, CPA
	Ms. Denise Lea	Mr. Barry Dusse
	Ms. Sandra Gillen	Mr. Ray Stockstill
	Ms. Andrea Hubbard	OSRAP Reading File

PROCEDURES: 8/14/09 Year-End Close Time Frame

The following is the August 14, 2009 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 09 regular appropriations only.**

Date	Transaction Code	Destination	Deadline Arrival Time	AFS Deadline
Wednesday 08/05/09	C1, J6 (Non-ISIS)	State Treasurer's Office	11:30 am	9:00 pm
	CX (Type 3)	State Treasurer's Office	11:30 am	9:00 pm
Thursday 08/06/09	CX (Type 1)	State Treasurer's Office	11:30 am	9:00 pm
	J1 (Void Check)	Office of Statewide Reporting State Treasurer's Office	10:00 am 1:00 pm	9:00 pm
	MW (Void Check)	State Treasurer's Office	11:30 am	9:00 pm
Friday 08/07/09	DS	State Treasurer's Office	11:30 am	9:00 pm
	MW (Off-system check, Wire transfer)	Office of Statewide Reporting State Treasurer's Office	11:30 am 2:00 pm	9:00 pm
Saturday 08/08/09	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 08/10/09	All FTP CRs	Accepted in AFS		9:00 pm
	AP	Office of Statewide Reporting Office of Planning and Budget State Treasurer's Office	10:00 am 1:00 pm 4:00 pm	9:00 pm
	EB, RB	Office of Planning & Budget	10:00 am	9:00 pm
	P1 (Non-ISIS)	Office of Statewide Reporting	11:30 am	9:00 pm
Tuesday 08/11/09	CR, CRQ, C1 (ISIS)	Accepted in AFS		9:00 pm
	C1 (Non-ISIS ROA)	State Treasurer's Office	11:30 am	9:00 pm
	J1 (Except Void Check) & J2	Office of Statewide Reporting State Treasurer's Office	10:00 am 2:00 pm	9:00 pm

Wednesday 08/12/09	All ISIS Interface Tapes	OIS Data Center	2:00 pm	9:00 pm
Friday 08/14/09	All FTPs (Except CRs)	Accepted in AFS		9:00 pm
	J3	Office of Statewide Reporting State Treasurer's Office	12:00 pm 2:00 pm	9:00 pm
	J4, J5, J6 (ISIS)	Accepted in AFS		9:00 pm
	OPAY (LDO Only)	Accepted in AGPS & Interfaced in AFS		9:00 pm
	PV, PVQ, P1 (All PV Mods included) and PV & II Type 2s & 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, 2009** for regular appropriations. See OSRAP Memorandum 09-31, Voiding ISIS Vendor Checks.

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 10).

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 09 and the current accounting period (e.g., 02 10).

	<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 10 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')		\$\$\$

* Revenue Source coded as follows: Stat Ded – 1970, Federal – 1971, Self-Gen & Ancillary – 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.

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

Responsibility

Action

Agency Fiscal Officer

- 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.

OSRAP Analyst

6. 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 09 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, 2009.**

Responsibility

Action

Agency Fiscal Officer

1. 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, 2009.**

Responsibility

Action

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, 2009.**

Responsibility

Action

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 10).

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 8/14/09, if not applied during the 45-day period to a payment, prior or current year.

Responsibility

Action

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.
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 2009 that **will not** be applied to an invoice by August 14, 2009 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 2009 that **will be** applied to an invoice by August 14, 2009 can be entered in AFS on a Payment Voucher in the 13th period. CFMS credits may be entered into CFMS until 8/8/09. From 8/9/09 thru 8/14/09 they should be entered into AFS and a KAMD type ADJ should be entered to adjust the contract balance.

PROCEDURE: Credit Memos (cont'd)

Responsibility

Action

- Agency Fiscal Officer
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 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 ending August 14, 2009.**

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: Rachelle Thompson and the State Treasurer's Office (STO) (225) 342-5008 Attn: Nanette Fisher.

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

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

Responsibility

Action

Agency Fiscal Officer

3. To carry forward related FED, SGR, IAT, or Statutory Dedication (SD) Appropriation money **prior** to the 08/14/09 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).

A. Process a Warrant Voucher (WV) in AFS to reverse the cash from the operating cash account to the appropriate FY 09 Means of Financing (MOF) Appropriation(s).

B. Enter a Journal Voucher (J3) transaction to AFS to carry forward money from a FY 09 MOF Appropriation to the FY 10 MOF Appropriation for FED, SGR, and IAT as follows:

							<u>DR</u>	<u>CR</u>
107	107	0107	T200	13	09	09	\$\$\$	
107	107	0107	T190	02	10	10		\$\$\$

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). Enter a Journal Voucher (J3) transaction as follows to reverse from the MOF to SD, carry forward in SD, and transfer to FY 10 MOF, if appropriated AND have an approved carryover BA-7(Example 2). If not reappropriated, only enter the first four lines:

							<u>DR</u>	<u>CR</u>
107	107	SD07	T180	13	09	09	\$\$\$	
SD1	148	X107	T180	13	09	09		\$\$\$
SD1	148	X107	T200	13	09	09	\$\$\$	
SD1	148	X107	T190	02	10	10		\$\$\$
SD1	148	X107	T180	02	10	10	\$\$\$	
107	107	SD07	T180	02	10	10		\$\$\$

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

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

Responsibility

Action

Agency Fiscal Officer

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 18.

4. To carry forward available cash funds **after** the 08/14/09 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.

EXAMPLE 1

FUNCTION:	DOCID: J3 107 J3000000081	07/26/09 02:41:48 PM
STATUS: ACCPT	BATID:	ORG:
H-	SPECIAL REVENUE VOUCHER INPUT FORM	
JV DATE: 07 26 09	REVERSAL DATE:	
ACTION: E	COMMENTS: FED C/O	
DEBIT DOC TOTAL:	1,800.00	CREDIT DOC TOTAL: 1,800.00
CALC DEBIT TOTAL:	1,800.00	CALC CREDIT TOTAL: 1,800.00

FUNCTION:	DOCID: J3 107 J3000000081	07/26/09 02:42:38 PM
STATUS: ACCPT	BATID:	ORG: 001-002 OF 002
	SUB	FUNC SUB REPT ACCTG
FUND AGCY ORG ORG APPR UNIT ACTV TION REV REV CATG PRD	DEBIT AMOUNT	

FROM/TO		
FUND JOB NO	DESCRIPTION	BFY CREDIT AMOUNT

01- 107 107 3100	006 T200	13 09 1,800.00
	FEDERAL CARRYOVER BA-7	09
02- 107 107 3100	006 T190	01 10
		10 1,800.00

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 107 J3000000081	07/26/09 02:41:48 PM
STATUS: ACCPT	BATID:	ORG:
H-	SPECIAL REVENUE VOUCHER INPUT FORM	
JV DATE: 07 26 09	REVERSAL DATE:	
ACTION: E	COMMENTS: STAT DED C/O	
DEBIT DOC TOTAL:	5,400.00	CREDIT DOC TOTAL: 5,400.00
CALC DEBIT TOTAL:	5,400.00	CALC CREDIT TOTAL: 5,400.00

FUNCTION:	DOCID: J3 107 J3000000081	07/26/09 02:42:38 PM
STATUS: ACCPT	BATID:	ORG: 001-002 OF 002
	SUB	FUNC SUB REPT ACCTG
FUND AGCY ORG ORG APPR UNIT ACTV TION REV REV CATG PRD	DEBIT AMOUNT	

FROM/TO		
FUND JOB NO	DESCRIPTION	BFY CREDIT AMOUNT
-----	-----	-----
01- 107 107 SD00	E08 T180	13 09 1,800.00
	STAT DED CARRYOVER	09
02- E08 148 E08X	E08 T180	13 09
		09 1,800.00
03- E08 148 E08X	E08 T200	13 09 1,800.00
	STAT DED CARRYOVER	09
04- E08 148 E08X	E08 T190	01 10
		10 1,800.00
05- E08 148 E08X	E08 T180	01 10 1,800.00
	STAT DED CARRYOVER	10
06- 107 107 SD00	E08 T180	01 10
		10 1,800.00

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 ending August 14, 2009**.

Responsibility

Action

Agency Fiscal Officer

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 08/14/09 close, enter a Journal Voucher (J3) transaction to AFS to carry forward the money from the FY 09 Escrow appropriation to the FY 09 Escrow appropriation as follows:

						<u>DR</u>	<u>CR</u>
ESC	107	E107	T200	13	09	09	\$\$\$
ESC	107	E107	T190	02	10	10	\$\$\$

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

PROCEDURE: Carryover of Prior Year Escrow to Current Year Escrow Appropriation (cont'd)

EXAMPLE 3

FUNCTION:	DOCID: J3 107 J3000000081	07/26/09 02:41:48 PM
STATUS: ACCPT	BATID:	ORG:
H-	SPECIAL REVENUE VOUCHER INPUT FORM	
JV DATE: 07 26 09	REVERSAL DATE:	
ACTION: E	COMMENTS: ESC C/O	
DEBIT DOC TOTAL:	1,800.00	CREDIT DOC TOTAL: 1,800.00
CALC DEBIT TOTAL:	1,800.00	CALC CREDIT TOTAL: 1,800.00

FUNCTION:	DOCID: J3 107 J3000000081	07/26/09 02:42:38 PM
STATUS: ACCPT	BATID:	ORG: 001-002 OF 002
	SUB	FUNC SUB REPT ACCTG
FUND AGCY ORG ORG APPR UNIT ACTV TION REV REV CATG PRD	DEBIT AMOUNT	

FROM/TO		
FUND JOB NO DESCRIPTION	BFY	CREDIT AMOUNT

01- ESC 107 ESC1 ESC T200	13 09	1,800.00
	09	
02- ESC 107 ESC1 ESC T190	01 10	
	10	1,800.00

This is an example of the carryover of Escrow money from the prior year to the current year. YOU MUST USE YOUR AGENCY'S APPROPRIATE FUND, 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 ending August 14, 2009.**

Responsibility

Action

- | | |
|---------------------------|---|
| Agy Fiscal Officer (ISIS) | 1. Review the fiscal year 09 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 09. |
|---------------------------|---|

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

Responsibility

Action

Agcy Fiscal Officer (**ISIS**) 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 8/14/09. 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 and finally Statutory Dedication.

Agency Fiscal Officer
(**NON-ISIS**)

1. Determine the excess 2009 fiscal year cash in your operating bank account.
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'd)**

EXAMPLE 4
(ISIS Agencies Only)

FUNCTION:	DOCID: WV 107 WV000003354	08/14/09 03:42:59 PM		
STATUS: ACCPT	BATID:	ORG: 001-001 OF 001		
H-	WARRANT VOUCHER INPUT FORM			
WV DATE: 08 14 09	ACCTG PRD: 13 09	BUDGET FY: 09		
ACTION:	COMMENTS: REV WARRANT			
DEBIT DOC TOTAL:	CREDIT DOC TOTAL:	25,765.48		
CALC DEBIT TOTAL:	CALC CREDIT TOTAL:	25,765.48		
TO				
FUND	AGCY	ORGN	DEBIT AMOUNT	CREDIT AMOUNT
-----	-----	-----	-----	-----
01- 107	107	002W		8,268.42
02- 107	107	003W		4,692.56
03- 107	107	006W		6,638.62
04- 107	107	E08W		6,165.88

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, 2009

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 19, Schedule Number (Put in Agency Schedule Number) for the Fiscal Year 2008-09.

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