INTRODUCTION

This manual was prepared to assist districts with the year-end closing process. The material was compiled with intent to address comprehensive fiscal year end accounting processes and to help ensure that district's financial statements are accurate and ready for an audit. The manual is divided into different sections, which are organized by specific topics. The material includes sample journal entries, year-end checklist and shares additional resources to provide more information and further demonstrate various accounting concepts.

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For additional resources, please visit the District Financial Services website at: https://www.sdcoe.net/administrative-services/business-services/district-financial-services

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