Sonoma County Office of Education

Accounts Payable Accruals for FY25



June 13, 2025

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Preparing for Year End Closing

Understanding the Accrual Process

The goal of year-end accrual process is to recognize revenues and expenses in the period in which it was incurred, regardless of when payment is received or paid, to ensure accurate presentation of revenues and expenses. Accrual basis accounting records revenues and expense at the time when services or sales are made rather than when cash is actually paid or received.

As we get closer to the end of the fiscal year, districts should be reviewing requisitions that do not have a status of Complete, Cancelled or Denied. It is extremely important that you do so before the books are closed, since all requisitions must be either closed or processed through the year end Closing Activity.

Districts can continue to make FY25 payments for Requisitions until at least mid-July (based on District practice). This will reduce the number of items that will need to be completed through the Year End Closing activity.

What you should be working on Now:

- Clear All Prior Year Accounts Payable Accruals
- Run PY Ledger02 Receivables/Liabilities Activity Report
- Resolve Any Outstanding Items
- Resolve Unposted Journal Entries and Budget Transfers

What you should be working on in July:

- Create Closing Year Payments as needed based on District deadlines
- Work the Year End Closing List
- Clear all items on the Fiscal15 Fiscal Year End Checklist
- **Final Ledger02 submitted by LEA to SCOE Fiscal Advisor with all other closing documents due by 8/8/2025**

Final FY25 AP Check Processing June 17, 2025 by 12:00 pm

DO NOT create AP batches after deadline between June 17 1:00 pm and June 30

Final FY25 Cash Deposit June 16, 2025 by 4:30 pm

DO NOT Create AR Receipts batches after deadline between June 17 and June 30

CAUTION

Frontline allows you to create batches after the last June AP and last June Cash Deposits through June 30. There are a multitude of implications if you create a batch during the select time, therefore, it is recommended **not** to create any new batches until after July 1, 2025 cash roll!

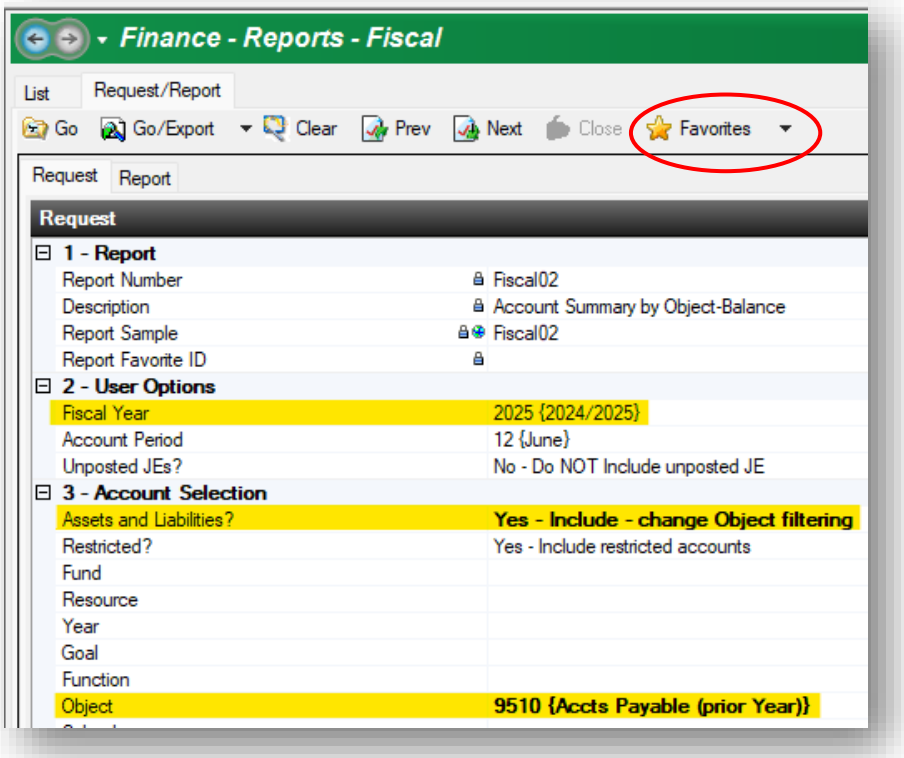
Resolve All Prior Year FY24 Accounts Payable Accruals

These are Payables set up last fiscal year in 9529 object code that rolled to 9510 object code. Review that there are no balances remaining in 9510 Prior Year Payables Object Codes. Run the Fiscal02 Account Summary by Object-Balance or Fiscal03 Account Balance Transaction Detail by Object.

Go to Finance – Reports – Fiscal – Fiscal02 or Fiscal03

- **Fiscal Year**: 2025 {2024/2025}
- **Assets and Liabilities**: Yes – Include – change Object filtering
- **Object**: 9510
- Click **Go** to generate the report

Create Favorites to Save Time

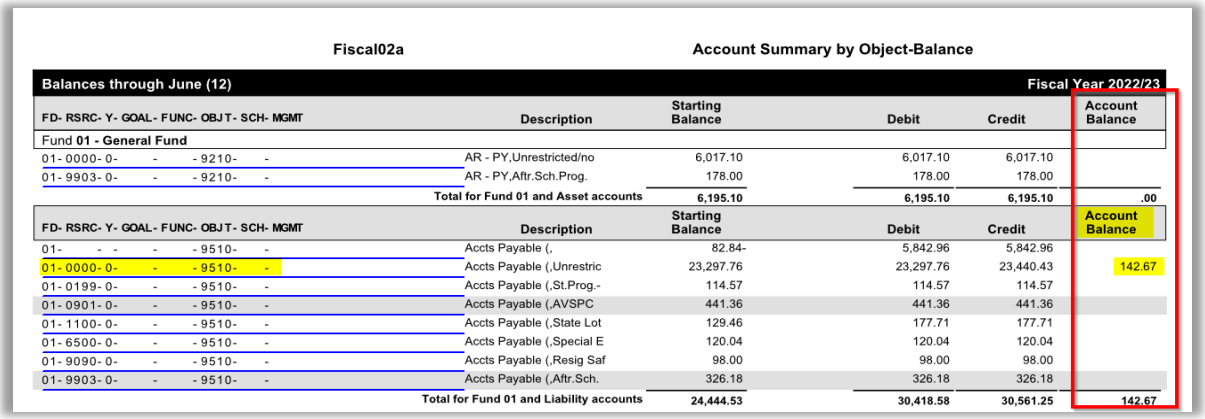


- If there are balances research to determine if items should be manually completed or Processed in Year End Closing activity

- If more detail is needed for PY Accruals, run the **Ledger02 for 2024 {2023/2024}** for prior year closing.

NOTE: If there are NO balances you are good to go! Skip Ledger02

Example Fiscal02 – Fiscal02 with an Account Balance.



Fiscal02a — Account Summary by Object-Balance

Balances through June (12) — Fiscal Year 2022/23

FD- RSRC- Y- GOAL- FUNC- OBJT- SCH- MGMT	Description	Starting Balance	Debit	Credit	Account Balance
Fund **01 - General Fund**					
01- 0000- 0- - - 9210- -	AR - PY,Unrestricted/no	6,017.10	6,017.10	6,017.10	
01- 9903- 0- - - 9210- -	AR - PY,Aftr.Sch.Prog.	178.00	178.00	178.00	
	Total for Fund 01 and Asset accounts	**6,195.10**	**6,195.10**	**6,195.10**	**.00**

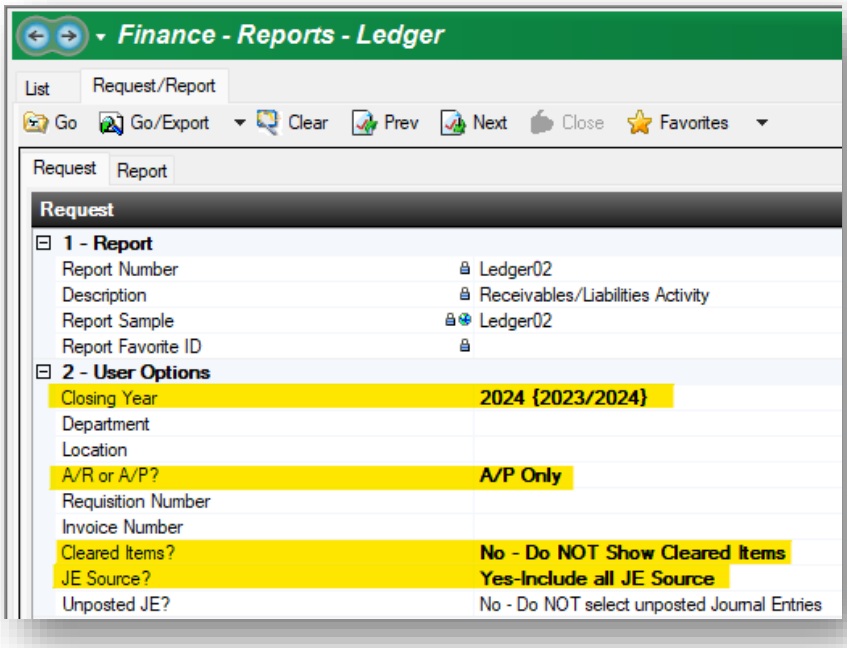
FD- RSRC- Y- GOAL- FUNC- OBJT- SCH- MGMT	Description	Starting Balance	Debit	Credit	Account Balance
01- - - - - 9510- -	Accts Payable (,	82.84-	5,842.96	5,842.96	
01- 0000- 0- - - 9510- -	Accts Payable (,Unrestric	23,297.76	23,297.76	23,440.43	142.67
01- 0199- 0- - - 9510- -	Accts Payable (,St.Prog.-	114.57	114.57	114.57	
01- 0901- 0- - - 9510- -	Accts Payable (,AVSPC	441.36	441.36	441.36	
01- 1100- 0- - - 9510- -	Accts Payable (,State Lot	129.46	177.71	177.71	
01- 6500- 0- - - 9510- -	Accts Payable (,Special E	120.04	120.04	120.04	
01- 9090- 0- - - 9510- -	Accts Payable (,Resig Saf	98.00	98.00	98.00	
01- 9903- 0- - - 9510- -	Accts Payable (,Aftr.Sch.	326.18	326.18	326.18	
	Total for Fund 01 and Liability accounts	**24,444.53**	**30,418.58**	**30,561.25**	**142.67**

Ledger02 for Prior Year FY24 Closing Detail

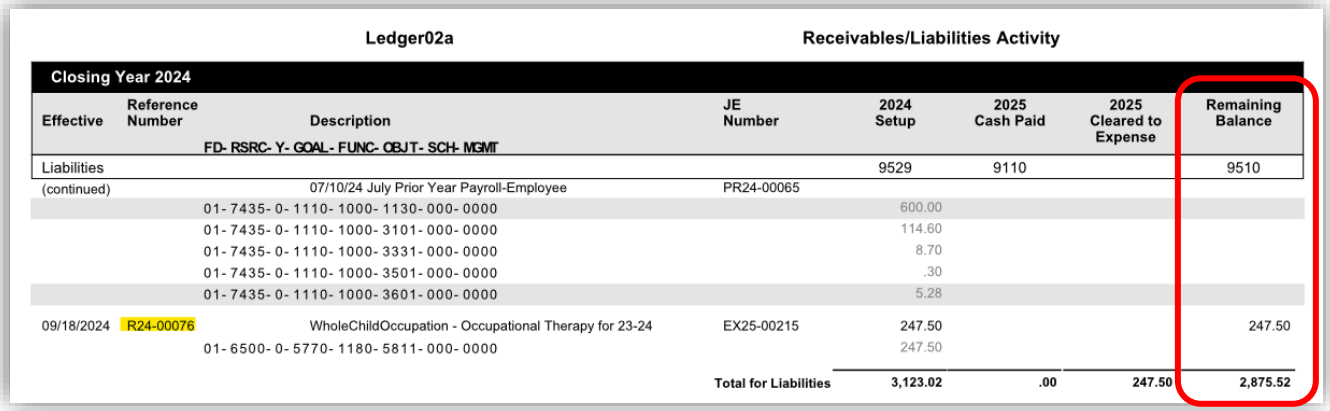
Run the Ledger02 Receivables/Liabilities Activity for more detail on prior year pending items. This report shows journal entry activity by requisition number, account receivable invoice number, or journal entry number as it relates to account receivable and/or liability setup and clearing.

Go to Finance – Reports – Ledger – Ledger02

- **Closing Year**: 2024 {2023/2024}
- **A/R or A/P?**: A/P Only
- **Cleared Items?**: No – Do NOT Show Cleared Items
- **JE Source?**: Yes – Include all JE Sources
- **Unposted JE?**: Yes – select unposted Journal Entries
- Click **Go** to process report



Example list of pending items that need to be reviewed and determined if need to be cleared or processed through Year End Processing. Keep in mind the District's policies and procedures.



Ledger02a — Receivables/Liabilities Activity

Closing Year 2024

Effective	Reference Number	Description	JE Number	2024 Setup	2025 Cash Paid	2025 Cleared to Expense	Remaining Balance
		FD- RSRC- Y- GOAL- FUNC- OBJT- SCH- MGMT					
Liabilities				9529	9110		9510
(continued)		07/10/24 July Prior Year Payroll-Employee	PR24-00065				
		01- 7435- 0- 1110- 1000- 1130- 000- 0000		600.00			
		01- 7435- 0- 1110- 1000- 3101- 000- 0000		114.60			
		01- 7435- 0- 1110- 1000- 3331- 000- 0000		8.70			
		01- 7435- 0- 1110- 1000- 3501- 000- 0000		.30			
		01- 7435- 0- 1110- 1000- 3601- 000- 0000		5.28			
09/18/2024	R24-00076	WholeChildOccupation - Occupational Therapy for 23-24	EX25-00215	247.50			247.50
		01- 6500- 0- 5770- 1180- 5811- 000- 0000		247.50			
			Total for Liabilities	3,123.02	.00	247.50	2,875.52

Note: Liability Payroll 7/10/2024 does not need any action.

Resolve Prior Year PY24 Outstanding Requisitions

Determine if the requisition is still valid or if it should be Manually Completed or processed through the Year End Closing activity.

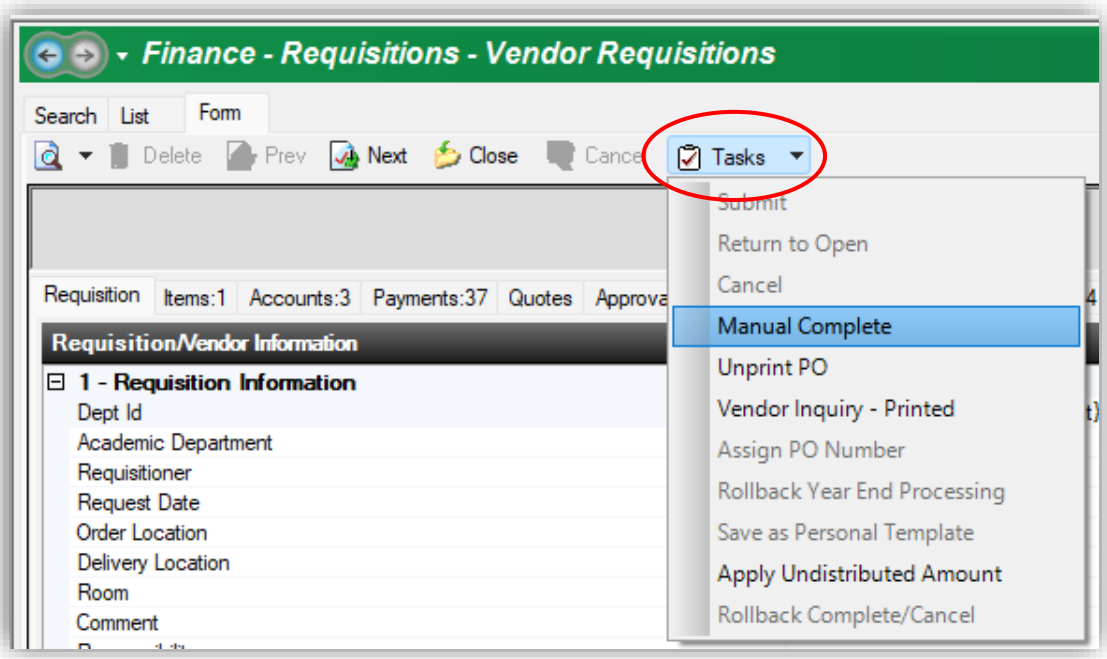
Manually Complete Requisition

If a Requisition was processed through the Year End Closing activity last fiscal year and should have been closed or the amount was incorrect or a Direct Payment was made but not applied to the original requisition, then it will need to manually completed in the Requisition.

Go to Finance – Requisitions – Vendor Requisitions



- Enter the PY requisition number
- Click Go
- Go to Tasks, select **Manual Complete or Cancel**
  - **In Tasks DO NOT Return the Requisition to Open**



The requisition status will be updated to Cancelled or Completed and create a history record. The system will create a Journal Entry in FY24 that will reverse the 9510 amounts and credit the expense account. Be sure to advise your CBO or Business Manager so they can make account adjustments if necessary.

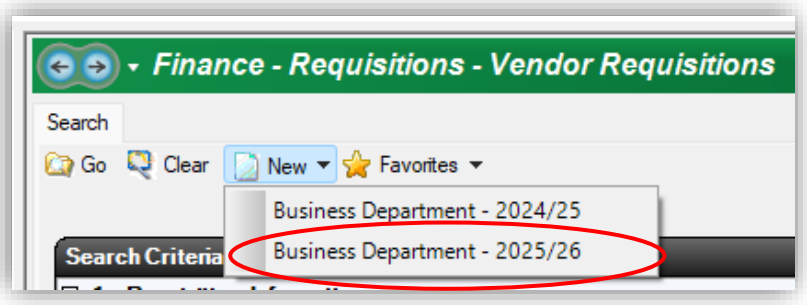
Prepay for FY26 Expense Paid in FY25

Sometimes payments need to be made in closing fiscal year for goods or services that will be received in next fiscal year, this can be processed as a prepayment. Keep in mind that not all Resource Codes allow prepayments. Last chance to process a prepayment is June 17, 2025.

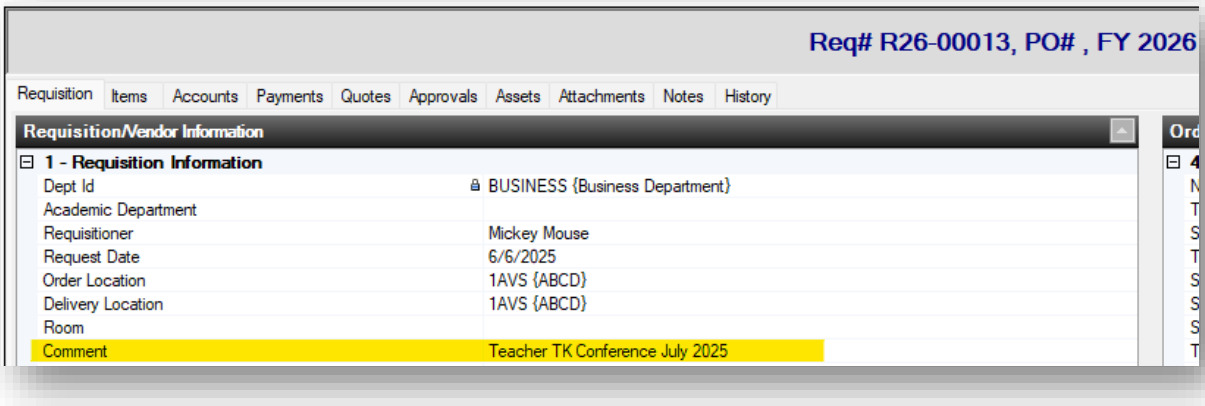
Example: There is a conference in July, but the vendor requires payment now to complete the registration.

Go to Finance – Requisitions – Vendor Requisitions

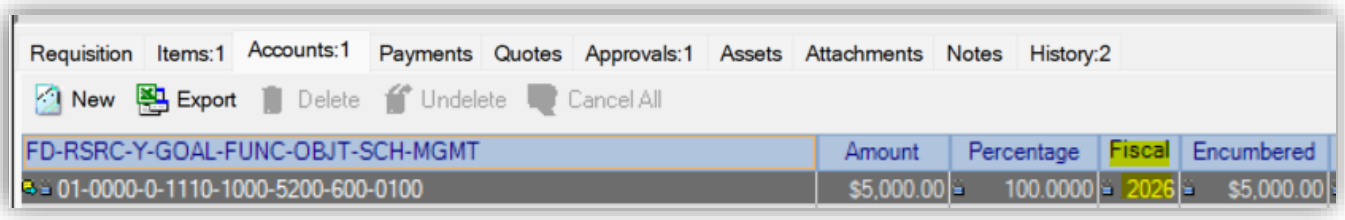
- Click New to create Vendor Requistion
- Select 2025/26 for prepayment



- Requisition Tab: Enter Requisition Information as usual
- Items Tab: Enter the requistion items as usual



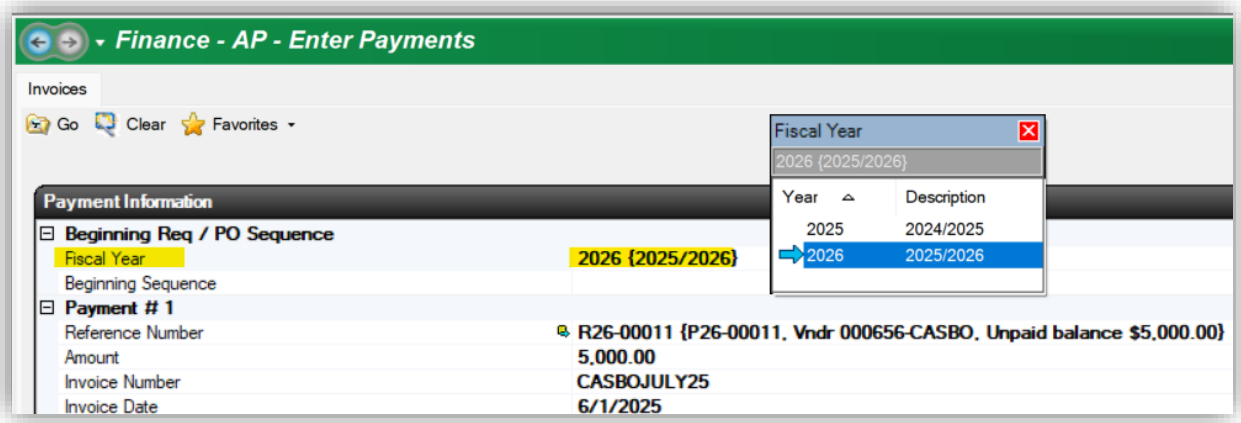
- Account Tab: Enter the normal expense account
  - The system will automatically do the Journal Entries in both fiscal years.

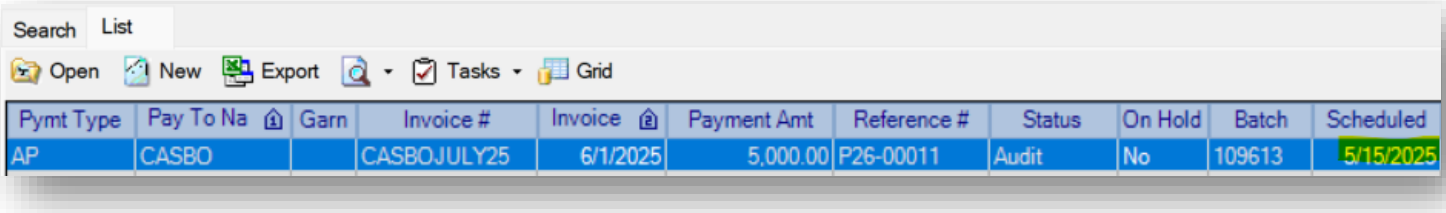


The prepayment will be processed in Fiscal Year 2026 with 2025 Cash. If the next fiscal year is not available contact SCOE IT to update the dates in the Organization record, sed email to helpdesk@scoe.org.

Go to Finance – AP – Enter Payments

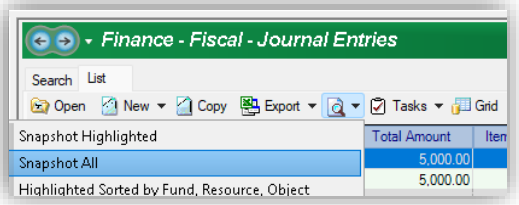
- Fiscal Year: 2026 {2025/2026}
- Enter payment information as usual with closing year expense account

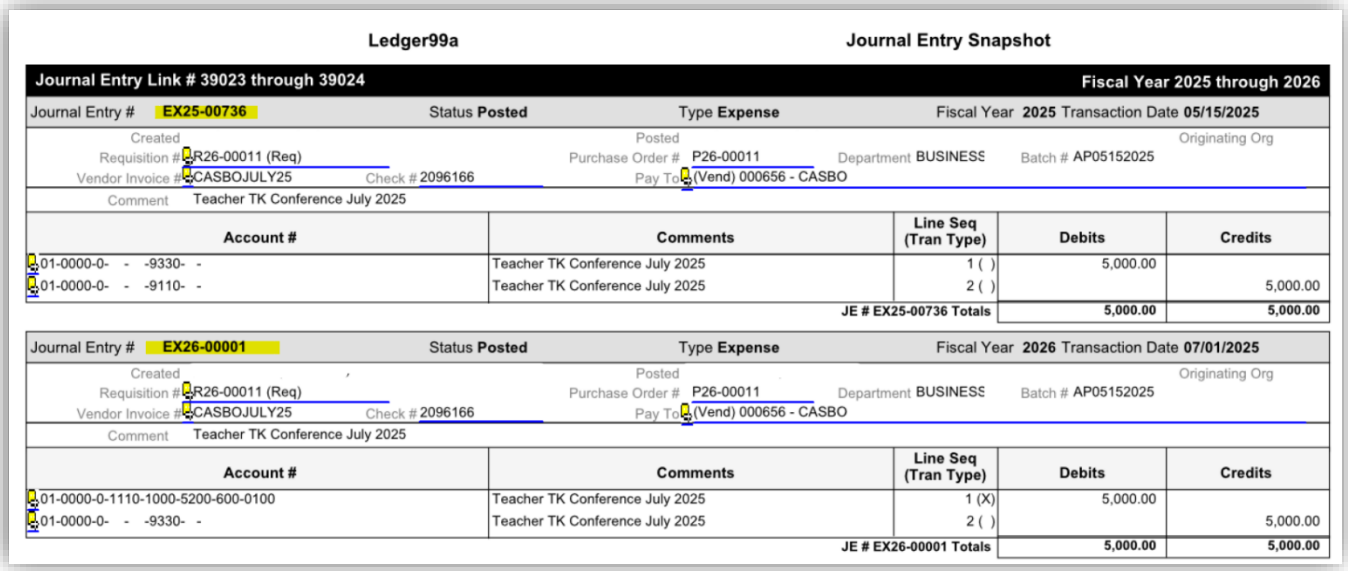




Example: Journal Entries in both FY25 and FY26

- Search Journal Entries
- Clear Fiscal Year
- Enter Check #
- Snapshot All





Ledger99a — Journal Entry Snapshot

Journal Entry Link # 39023 through 39024 — Fiscal Year 2025 through 2026

Journal Entry # EX25-00736 — Status Posted — Type Expense — Fiscal Year 2025 — Transaction Date 05/15/2025

Created — Posted — Originating Org

Requisition # R26-00011 (Req) — Purchase Order # P26-00011 — Department BUSINESS — Batch # AP05152025

Vendor Invoice # CASBOJULY25 — Check # 2096166 — Pay To (Vend) 000656 - CASBO

Comment: Teacher TK Conference July 2025

Account #	Comments	Line Seq (Tran Type)	Debits	Credits
01-0000-0- - -9330- -	Teacher TK Conference July 2025	1 ( )	5,000.00	
01-0000-0- - -9110- -	Teacher TK Conference July 2025	2 ( )		5,000.00
		JE # EX25-00736 Totals	5,000.00	5,000.00

Journal Entry # EX26-00001 — Status Posted — Type Expense — Fiscal Year 2026 — Transaction Date 07/01/2025

Created — Posted — Originating Org

Requisition # R26-00011 (Req) — Purchase Order # P26-00011 — Department BUSINESS — Batch # AP05152025

Vendor Invoice # CASBOJULY25 — Check # 2096166 — Pay To (Vend) 000656 - CASBO

Comment: Teacher TK Conference July 2025

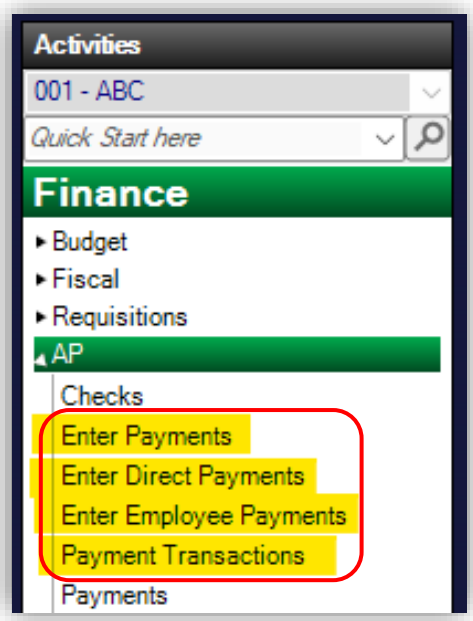
Account #	Comments	Line Seq (Tran Type)	Debits	Credits
01-0000-0-1110-1000-5200-600-0100	Teacher TK Conference July 2025	1 (X)	5,000.00	
01-0000-0- - -9330- -	Teacher TK Conference July 2025	2 ( )		5,000.00
		JE # EX26-00001 Totals	5,000.00	5,000.00

FY25 AP Payments After July 1, 2025

Starting July 1, 2025 the system will default to 2026 {2025/2026}, must change the Fiscal Year to 2025 {2024/2025} to create a payment for FY25. The system will automatically do the necessary journal entries between the fiscal years.

- System will automatically create the Journal Entries for each year
  - FY24: Debit Exp Obj Code/Credit 9529 {Acct Payable Setup Closing Year}
    - 9529 ending balance will roll to 9510 beginning balance when beginning balances are posted
  - FY25: Debit 9510 {Accts Payable Prior Year}/Credit 9110 {Cash}

- Based on activity permissions
- Be sure to follow District practices and procedures
- Dates for Closing Year Payments are set in the Organization Record



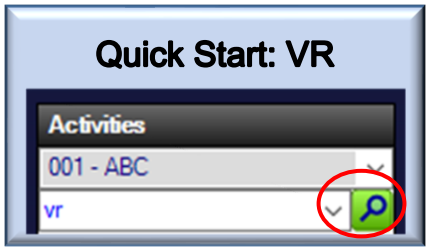
Starting July 1, 2025 AP Payments can be processed by Payment Types as usual using the 2025 {2024/2025} Fiscal Year:

- **Enter Payments**
- **Enter Direct Payments**
- **Enter Employee Payments**
- **Payment Transactions**
  - **Allows all payment types to be entered in a batch format**
  - **Import template available in Online Resources**

Review Closing Year FY25 Outstanding Vendor Requisitions – Option 1

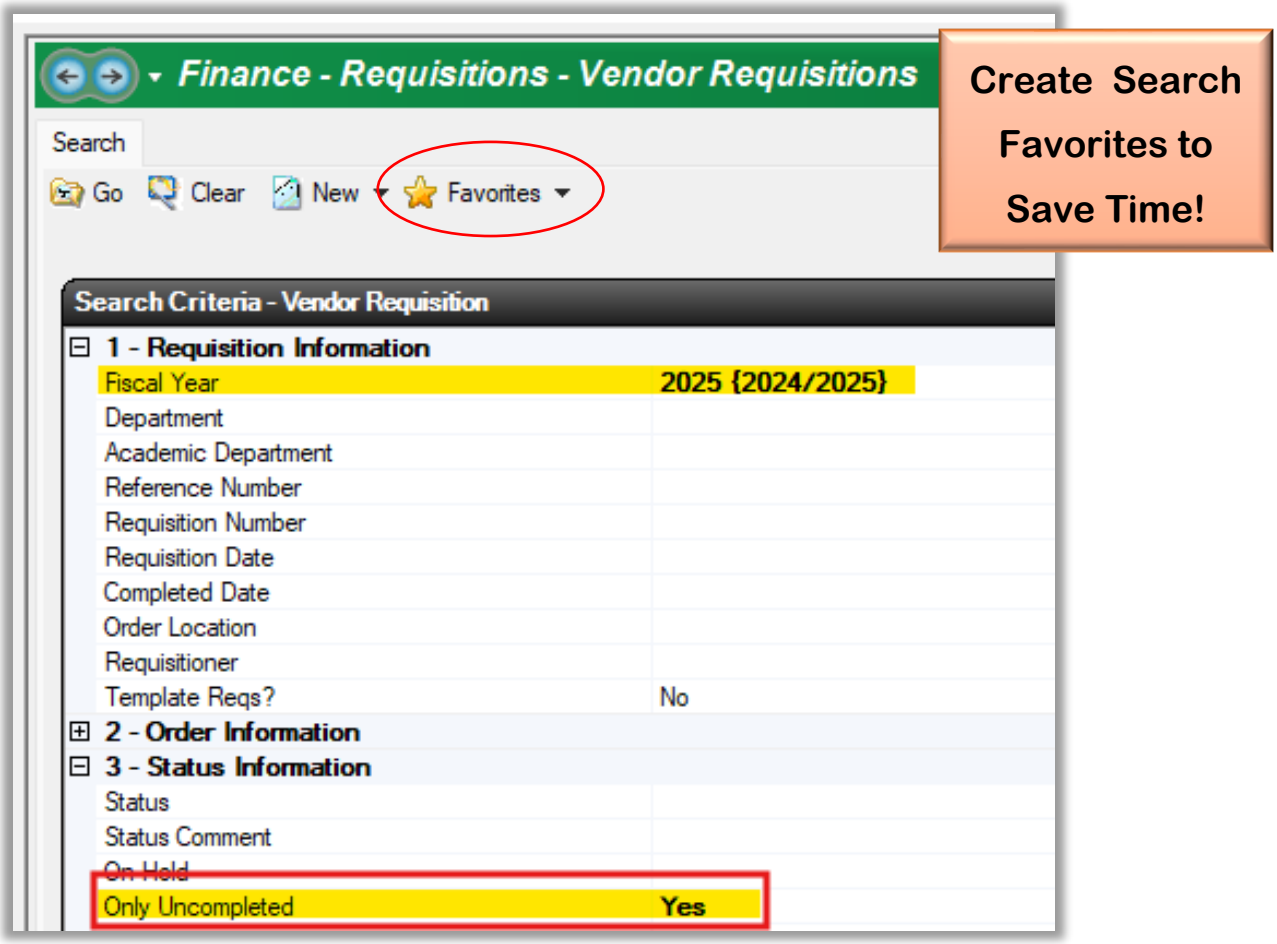
There are a few different options to review outstanding Vendor Requisitions prior to using the Year End Closing activity. Review in Vendor Requisitions activities or the ReqPay02 Requisition Listing Report. If not receiving items prior to June 30, then the requisition would need to be canceled if no payments have been made or manually completed to release the encumbrance. If items have been received but payment will not be made until after July 1, be sure to select 2025 for the payment or process the vendor requisition through the Year End Closing activity.

Go to Finance – Requisition – Vendor Requisitions



Enter the search criteria:

- **Fiscal Year**: 2025 {2024/2025}
- **Only Uncompleted:** Yes
- Click **Go** to generate the list to review

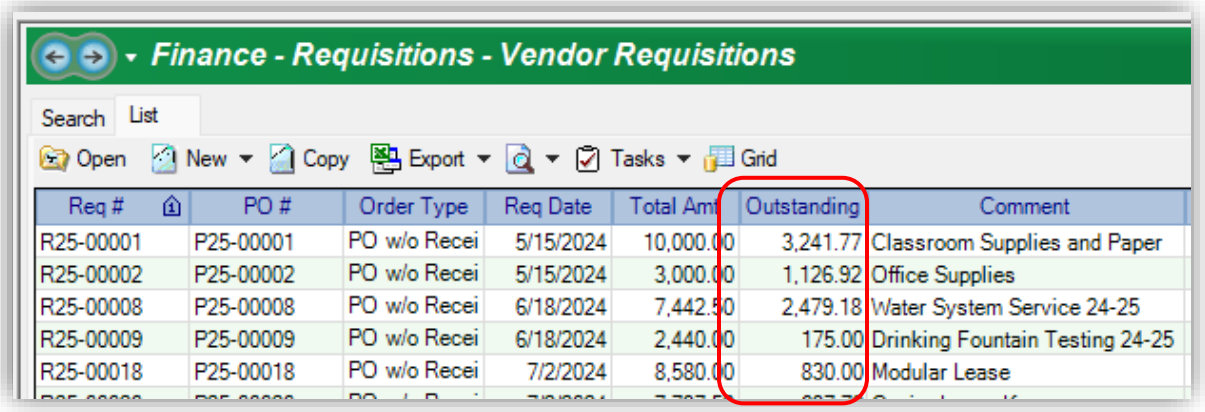


Review List of Outstanding Vendor Requisitions

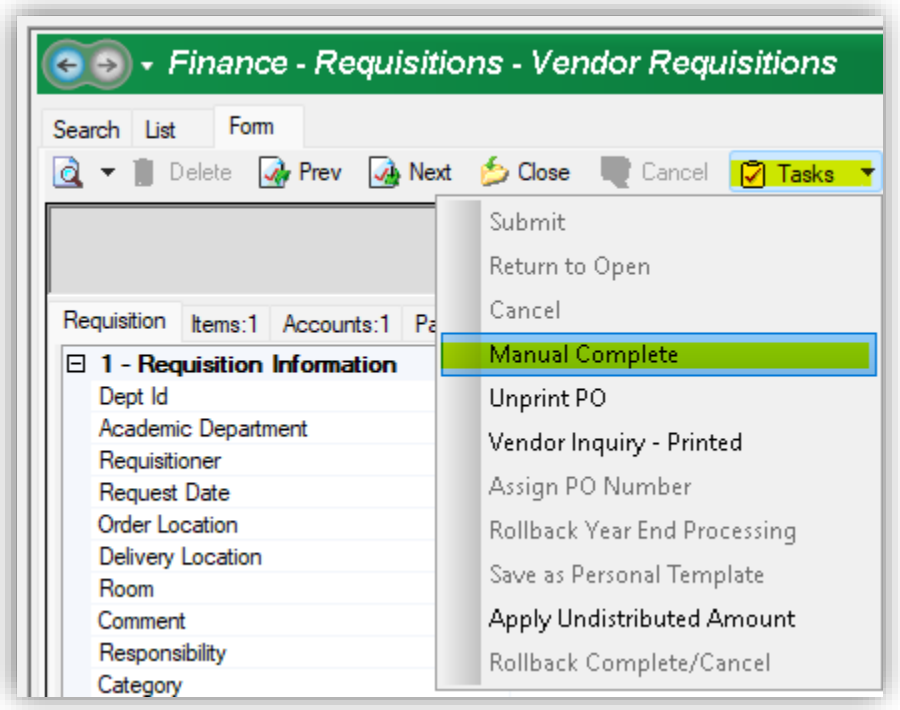
- Sort by Outstanding
  - Click on the column header to sort

- Open Requisitions to review
  - Small amounts remaining most likely did not have the last payment flagged as Final; therefore, would need to be manually completed in the vendor requisition.

Example list of outstanding vendor requisitions:



- If **not** receiving goods or services prior to June 30
  - Go to Tasks to select Manual Complete

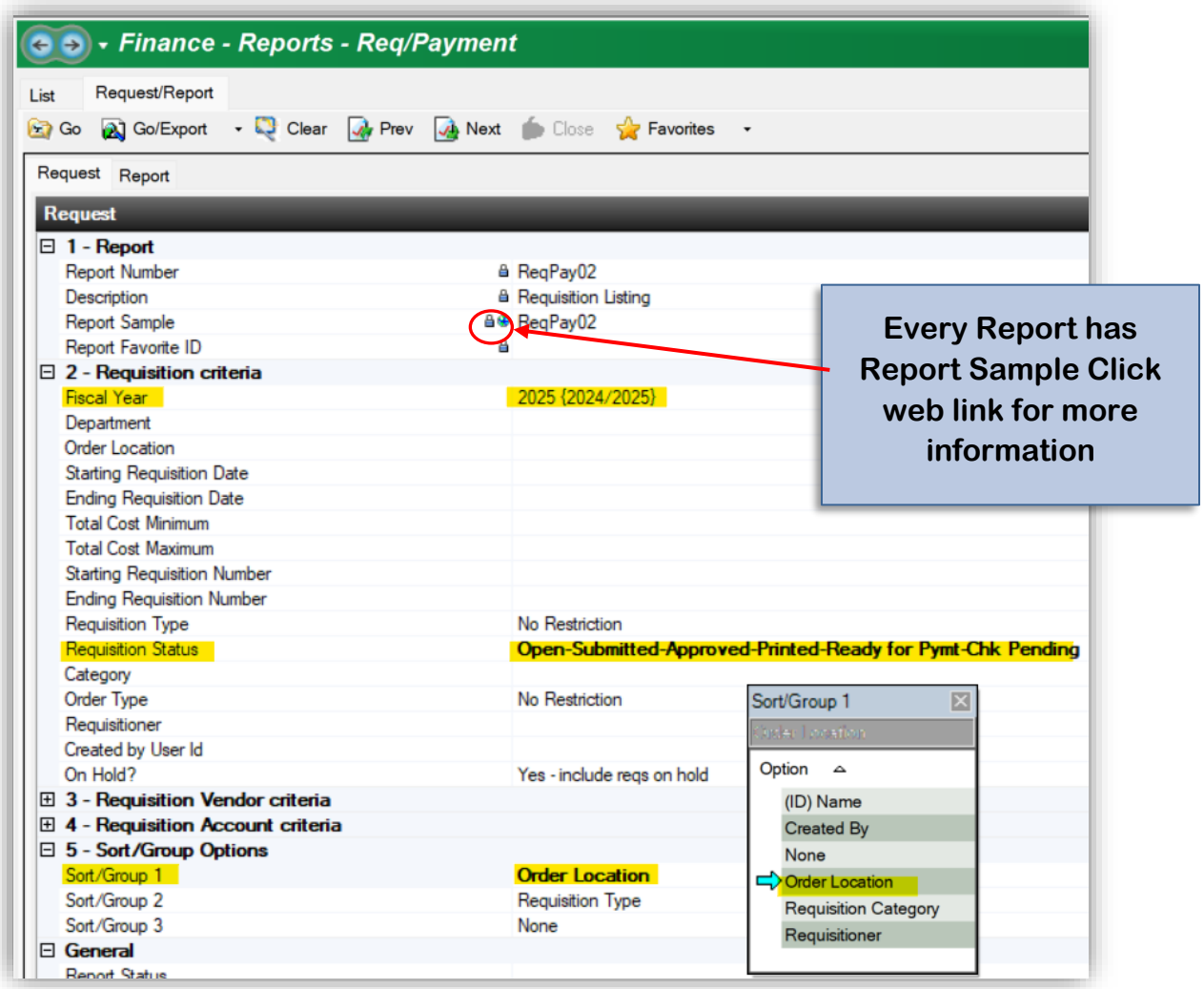


Review Closing Year FY25 Outstanding Vendor Requisition Report – Option 2

Another option to review outstanding vendor requisitions is the ReqPay02 Requisition Listing. This can be sorted by site for distribution.

Go to Finance – Reports – ReqPay – ReqPay 02 Requisition Listing

- **Fiscal Year:** 2025 {2024/2025}
- **Requisition Status:** Open-Submitted-Approved-Printed-Ready for Pymt-Chk Pending
- **Sort/Group 1:** Order Location to send to sites or other options



- Click **Go** to generate report

Example ReqPay02 Requisition Listing

- Review *Enc* column for Remaining Encumbered balances
- Send to sites to review
- Research to determine if items or services will be received prior to June 30

ReqPay02a **Requisition Status**

Order Location 1AVS - ABC School **Fiscal Year 2025**

	(ID) Name	Req # (PO #)	Req Amount	Requisitioner (Created By)	Loc	Status Completed	Comment		
05/15/24	(000067) Office Depot	R25-00001 (P25-00001)	10,000.00	Sheldon Cooper (SCOOPER)	1AVS	Ready for Payn	Classroom Supplies and Paper		
						Ordered		Exp	Enc
	(2025) 01-1100-0-1110-1000-4310-000-0000					10,000.00		6,758.23	3,241.77
05/15/24	(000067) Office Depot	R25-00002 (P25-00002)	3,000.00	Sheldon Cooper (SCOOPER	1AVS	Ready for Payn	Office Supplies		
						Ordered		Exp	Enc
	(2025) 01-0000-0-0000-7200-4350-600-7100					900.00		561.91	338.09
	(2025) 01-0000-0-1110-2700-4350-600-5300					2,100.00		1,311.17	788.83
					Total for R25-00002	3,000.00		1,873.08	1,126.92

- Research to determine if items or services will be received prior to June 30 to process through Year End Closing activity, if not then cancel or manually complete requisition.



Process Manual Accruals for Due To and From Government Funding:

The system Year End Close activity only allows the use of 9229 Receivable and 9529 Payables; therefore, Due To/From Government Entities that must use object codes 9290/9590 need to be set up with Manual Accruals in Journal Entries activity.

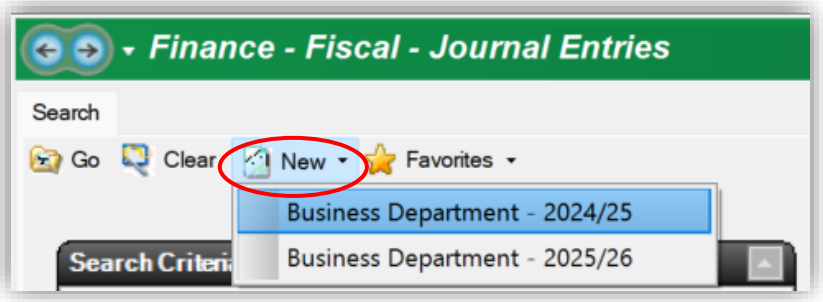
******Manual Accruals of Due to or from Government Funding******

- Resource Codes 1000-7999 must not be processed through the Year End Closing activity. Use **9290/9590** objects for any accruals associated with state or federal programs (Example: Restricted Lottery)
- Manual Journal Entries will need to be done, since the Year End Closing activity only allows one object code for receivables (9210) and payables (9510)
- Manual Journal Entries created with 9290/9590, balances will remain in these object codes during the Asset/Liability roll and will need to be manually reversed in the new fiscal year

Create Manual Journal Entries to Setup Due To/From in Closing Year:

Go to Finance – Fiscal – Journal Entries

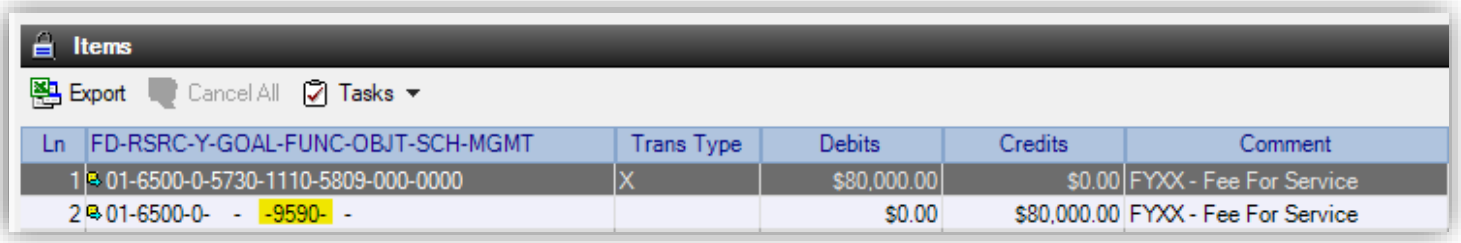
- Click to New to Create a Journal Entry
- Select 2024/25 to create Due To/From
- Must add Comment
- Click New in Items to add account strings



Hint: Be sure ***Department Record*** Section 7 has Next Year Start Month populated with date earlier than creation of JE's

Example: Manual JE to setup Payable 9590 Object Code for Special Education; this would need to be reversed in 2025-2026.

Manual setup in 2024-2025, submit and post



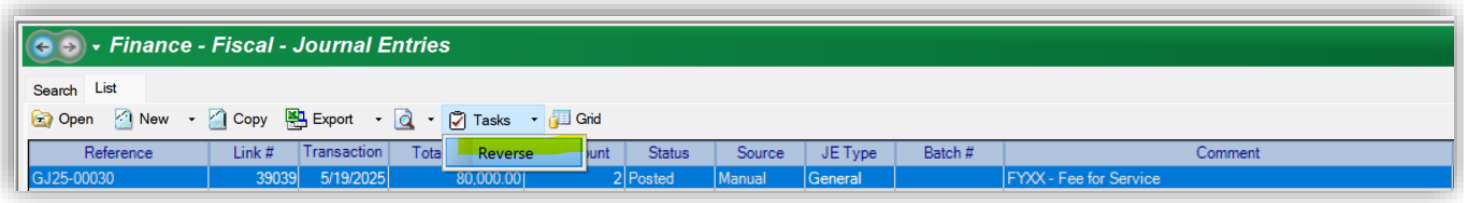
Reverse Due To/From in Next Fiscal Year:

Manual JEs for accruals, will need to be reversed in the next fiscal year.

Example: Reverse Manual JE that was setup to Receivable 9590 Object Code for Special Ed Services.

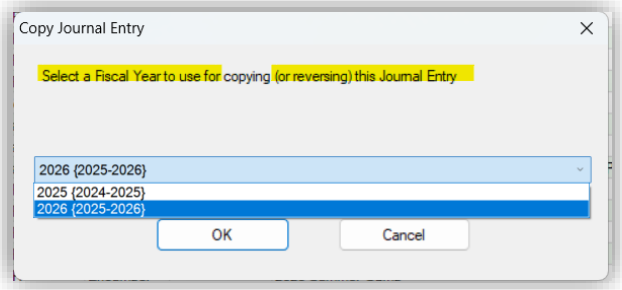
Go to Finance – Fiscal – Journal Entries

- Enter GJ Journal Entry number from FY25
- Click Go to get JE



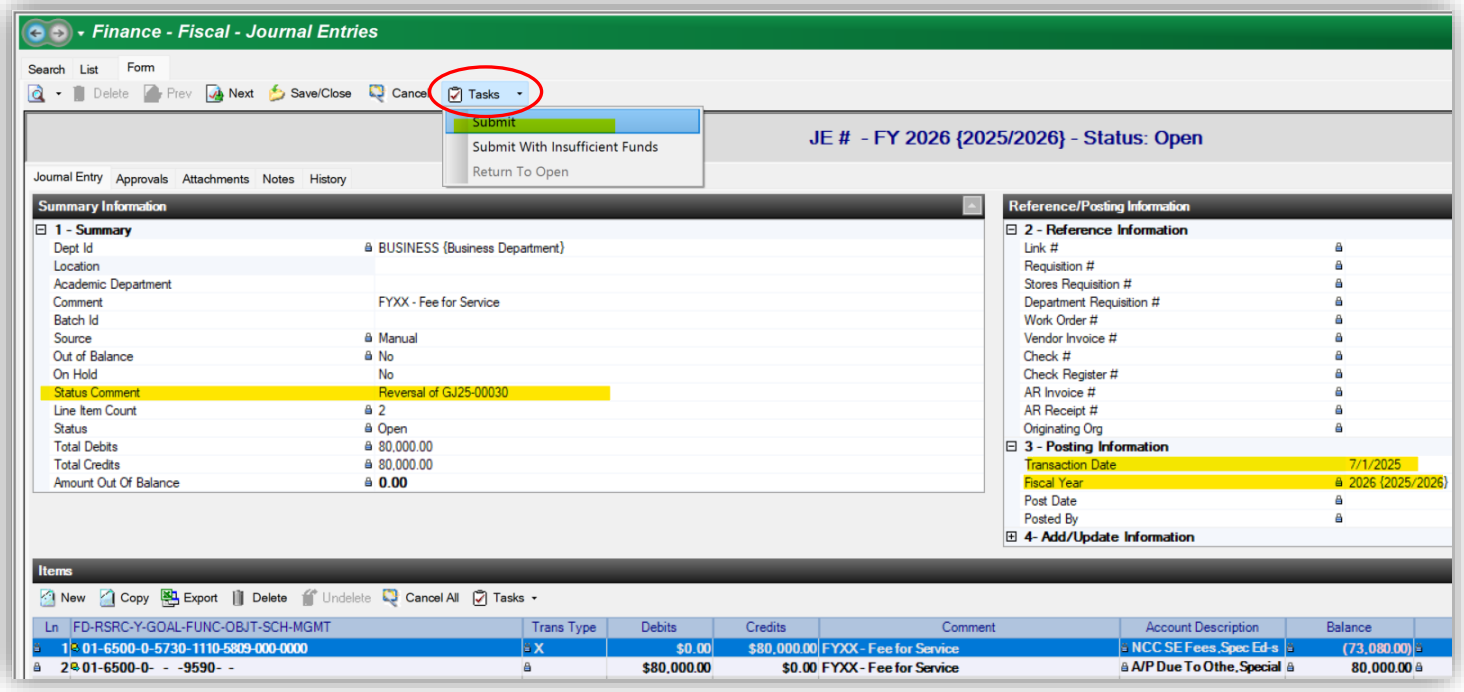
- From List Tab go to Tasks to Reverse

- In dialog box choose 2026 {2025-2026}
- Click Ok to create the reversing JE



- System will auto populate Status Comment field as “Reversal of GJ25-00027”
- Go to Tasks to Submit as usual for approval

- Use Tasks to Submit
- The system will reverse the Debits and the Credits in FY26



Review Fiscal15 - Fiscal Year End Checklist

Before going to the Year End Closing Activity, run an initial Fiscal15 Fiscal Year End Checklist to provide a list of all items needing to be addressed **prior to close.**

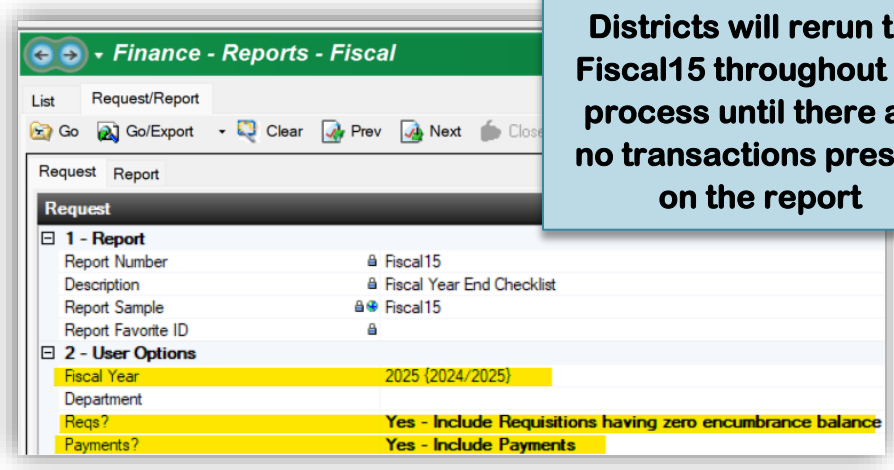
This report lists all outstanding requisitions, direct payments, employee payments, journal entry encumbrances, invoices and receipts that must be addressed to close the fiscal year. It's recommended to check this report periodically during the closing process. This report must be "Blank" to close the fiscal year.

Go to Finance – Reports – Fiscal – Fiscal15 Fiscal Year End Checklist

- **Fiscal Year:** 2025 (System will default to 2026 after July 1)
- **Reqs?:** Yes - Include Requisitions having zero encumbrance balance
- **Payments:** Yes – Include Payments (Will include pending AP payments that are not associated with a requisition)
- Click **Go** to generate report

Save a Favorite!

Districts will rerun the Fiscal15 throughout the process until there are no transactions present on the report



Example: Fiscal15 Fiscal Year End Checklist Report

Review this report prior to starting the Closing process to see the different transactions that will need to be addressed.

Fiscal15a **Fiscal Year End Checklist**

Fiscal Year 2024/25

Requisition/ Invoice #	Comment	Vendor or Customer	Status	Accrual	Outstanding
Vendor Requisitions					
PO without Receiving					
R25-00001	Classroom Supplies and Paper	Office Depot	Ready for Payment		3,241.77
R25-00002	Office Supplies		Ready for Payment		1,126.92
R25-00008	Water System Service 24-25	Weeks Drilling & Pump Inc.	Ready for Payment		2,479.18

If there are Payment Batches that were created between 6/17/25-6/30/25 and are in *Open, Submitted, or Audit* status they will need to be deleted and reentered AFTER 7/1/25.

Year End Closing Process

Now that prior year accruals have been cleared and requisitions have been resolved, it's time to move to the Year End Closing process.

Accrual, Carryover, Release Options



- Must process/clear all **outstanding** requisitions prior to processing any AP accruals
- **Requisitions in Open status cannot accrue or carryover**
  - Review the requisition and determine if it needs to be submitted or cancelled
  - Use the quick link on the processing screen to go directly to the requisition activity
- **Requisitions with errors will not post**
  - Requisitions with errors must be resolved
  - Use the quick link on the processing screen to go directly to the requisition activity
- **Requisitions cannot be processed with negative outstanding accrual or carryover amounts**
  - Negative line items with positive requisition total, will redistribute accounts, need to be reviewed
  - These requisitions errors must be resolved in the *Finance* – *Requisition* activity
  - Use the quick link on the processing screen to go directly to the requisition activity
- The accrual and carryover fields on the list are editable, but **may not** be set to a negative value
- If all fields are 0.00 the requisition will roll to the next fiscal year with a zero-dollar amount
  - This would not be something you would generally want to do
  - Must manually complete the requisition OR use the "Complete?" field in Year End Processing List.
- Posting an **Accrual** amount will automatically:
  - Create a Journal Entry in the closing fiscal year to set up the liability
  - Add liability accounts in next year
  - Write a history record detailing what was done to the requisition/PO during the year end process
- When the Payables year-end closing list is created, Frontline ERP makes the **assumption** that all requisitions are to be carried over into the next year and the **default is Carryover**
  - **This is not** the case in our county

- Construction projects are an example of a requisition type that may need to be carried over rather than released and reissued
- The Carryover process allows the requisition or PO number to remain the same between years

- Posting a **Carryover** amount Frontline ERP will
  - Change the fiscal year of the requisition
  - Add accounts for next year
  - Reverse outstanding encumbrances in the closing year
  - Encumber amounts in the new fiscal year
  - Write the appropriate history record as to what happened to the requisition/PO during the year end process



- Posting a **Release** amount on the requisition (both the accrual and carryover amounts are zero), Frontline ERP will
  - Change the requisition status to Completed
  - Reverse outstanding encumbrances
  - Write a history record for what was done to the requisition during the year end process

  The **Release** column is calculated by subtracting the accrual and carryover amounts from the outstanding amount
  - Negative Requisitions will need to be resolved in the Vendor Requisition record, these can't be accrued through the Year End Closing activity

- The **Accrual** process results in FY25 journal entries to establish AP's credits object 9529, and record expenses debits expense accounts in 2024-25

Other Documents

- **Stores Requisitions do** go through the Year End Closing process
  - Must be addressed in the *Finance–Store Requisitions* activity
  - Stores requisitions default to release
  - Backorders are cancelled automatically

- **Work Orders do not** go through the Year End Closing process
  - Must be addressed in the *Finance-Work Orders* activity
  - Must be manually closed or cancelled or complete
    - If the work order status is Open or Submitted you must cancel
    - If the work order status is Approved, Assigned or Ready to Expense you have a choice to cancel or complete

Accrual Option

This is used when you have received the goods or services on or before to June 30 and will pay for the goods and services next year. The accrual amount (or payable) is expensed to the closing year account and next year's liability account is brought into the requisition for payment next year.

- For each requisition, enter the accrual amount or partial amount for items or services received on or before to June 30
- If Partial Accrual the software will calculate the Release Amount
- The software will automatically set the Process field to Yes

Ref #	Process	Message	Outstanding	Accrual	Carryover	Release	Complete?	Vendor/Customer
R25-00171	Yes		4,252.00	4,252.00	0.00	0.00	No	Sonoma County
R25-00170	No		218.28	0.00	218.28	0.00	No	Amazon.com

- If you need more information, highlight the requisition, and click the Preview icon. This will run a requisition snapshot with payments
- Select Post from the Tasks menu to process all requisitions flagged as Yes
- Verify that you want to process these requisitions. The software will process and return you to the list

Requisition Accrual Process

Setting up Accruals will create Journal Entries in the closing FY25 and set up the FY26 Liability.

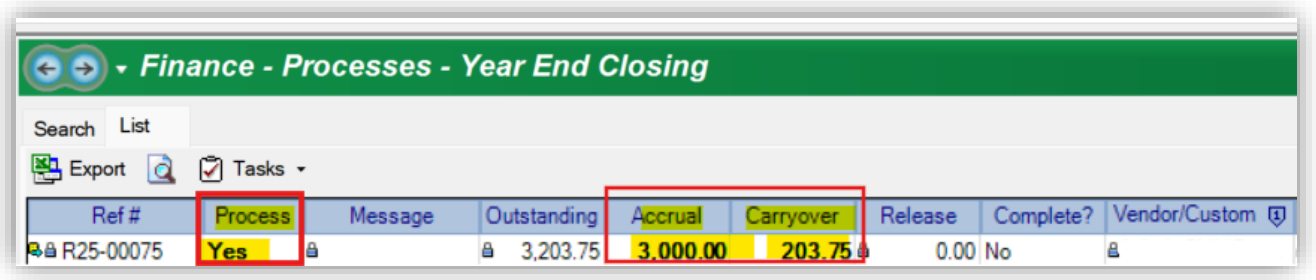


- Setting up an accrual in the next fiscal year FY26 allows Frontline ERP to setup the liability out of the account and the remaining balance will go to the expense account. The expense account is always brought into the next year along with the liability account.
- Reverses the encumbrance FY25
- Adds liability account in the next year FY26
- If you pay more than the liability, Frontline ERP will Debit the base year expense account in FY26.
- If you pay less than the liability, Frontline ERP will flag the final payment and release the liability using the base year account (debits the liability to clear the account and credits the expense account increasing the available balance for the account in FY26).

Carryover Option

A requisition can be carried over from the current year (base year) to next fiscal year without creating a liability, typically used for construction projects for our county.

- Verify the amount of the requisition (or partial amount) in the **Carryover** field
    - Carryover field is the default balance for requisitions
    - If you do not change the Carryover amount, must **Change the Process Field from No to Yes**
    - The system will not automatically change it for you, if no entry is made
    - If you want to carry over an amount different from the default, you will need to change the carryover amount
        - The system will automatically calculate the Release Amount
        - The system will automatically change the Process field to Yes



- Use Tasks to post

Requisition Carryover Process



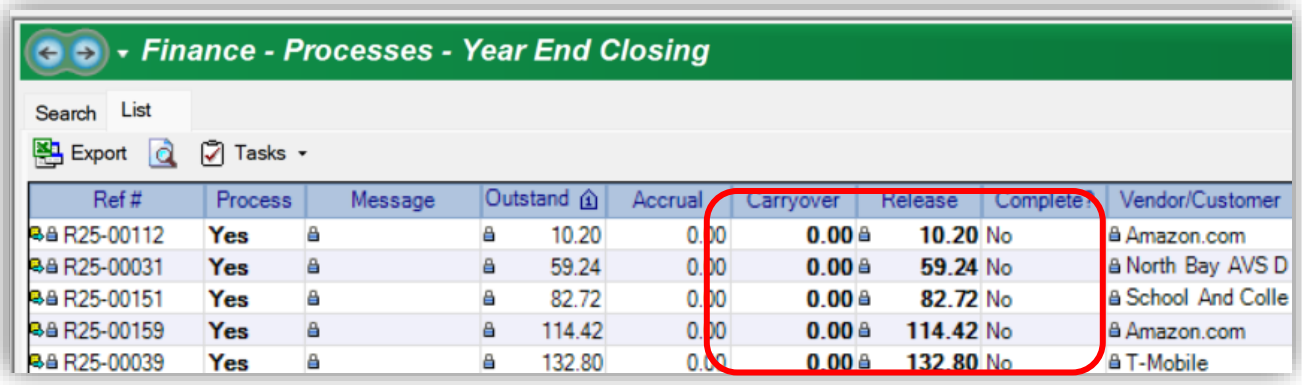
- The system will automatically create a journal entry in the closing year FY25 to reverse the encumbrance
- Add expense accounts in the next year FY26
- Encumber the accrual amount in FY25
- Always verify that all your entries processed
- If there are errors, the posting will fail and you will get an error message

Release Option

The Release Option will release the remaining encumbered amount back into the expense account balance. Use this option when goods and services are **not** received on or before June 30.

- Enter 0.00 in the Carryover field
- Enter Yes in Complete? Field

  The system will automatically
  - Calculate the Release amount
  - Set the Process flag to Yes
  - Release the funds upon posting



Ref #	Process	Message	Outstand	Accrual	Carryover	Release	Complete?	Vendor/Customer
R25-00112	Yes		10.20	0.00	0.00	10.20	No	Amazon.com
R25-00031	Yes		59.24	0.00	0.00	59.24	No	North Bay AVS D
R25-00151	Yes		82.72	0.00	0.00	82.72	No	School And Colle
R25-00159	Yes		114.42	0.00	0.00	114.42	No	Amazon.com
R25-00039	Yes		132.80	0.00	0.00	132.80	No	T-Mobile

Requisition Release Process

- The system will automatically create a journal entry in the closing fiscal year FY25
- Release the funds FY25
- Set the requisition to complete FY25
- No transaction in FY26



Complete Option

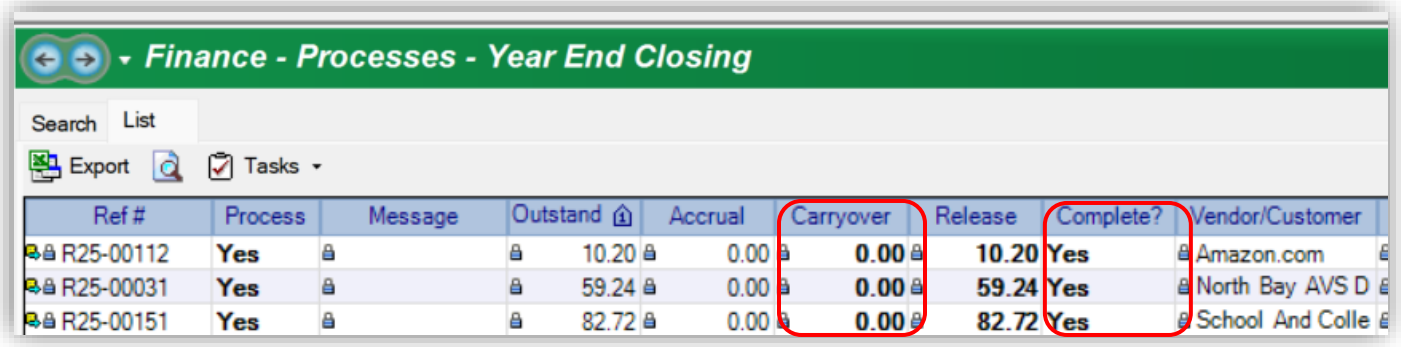
Sometimes a requisition will be listed on the Year End Closing list with all zeros or small amounts.

One of the most common reasons that a District might have requisition listed with zero amounts is a result of not flagging the last payment as the final payment.

If the Requisition is active and there are little to no funds to release (accrual, carryover and release all equal zero) the requisition will be carried over to the next Fiscal Year FY26. If you do **NOT** want it to carry over then you will need to Complete the requisition in the current year.

The Complete option will move the requisition to Complete Status in the current year and it will **NOT** carry the requisition over to the next fiscal year.

- Enter **0.00** in the Carryover if small amount
- Enter **Yes** in the Complete? Field
- The system will automatically change the Process field to Yes
- Go to Tasks to post
- The system will automatically Complete the requisition and Release the encumbrance amount back to the expense account if there is an amount



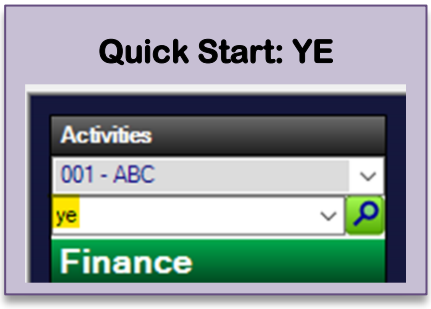


Year End Closing Activity

This will provide a list of specific vendor requisitions to review. Other Document Types are available to choose from depending on the activities you wish to review.

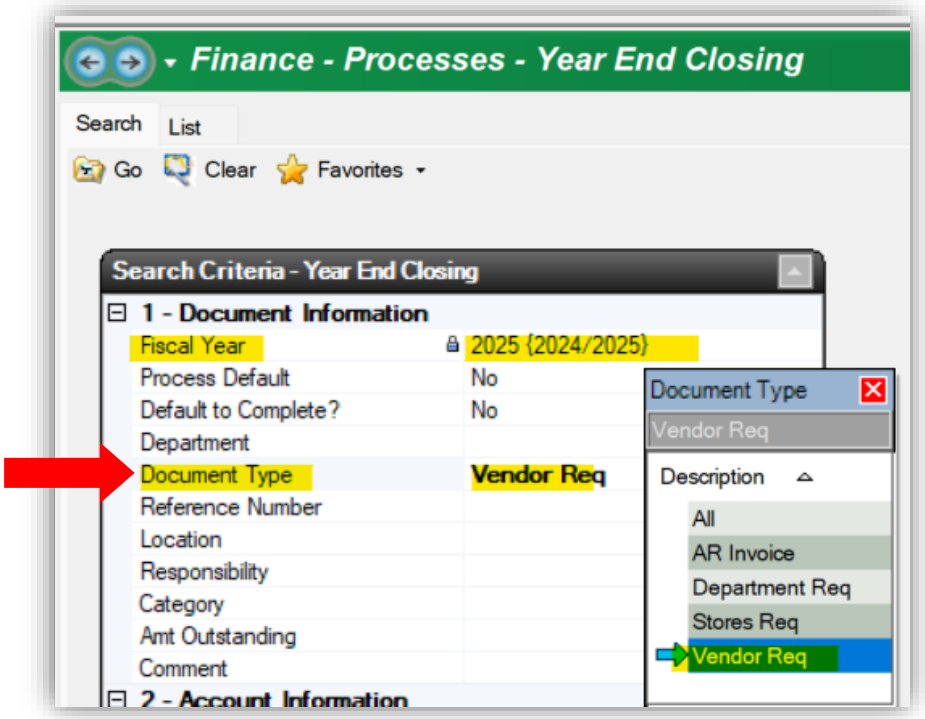
REMINDER: Vendor Requisitions that are associated with **Federal** and **State** cannot be processed through the Year End Closing activity. These accruals must be set up with a manual Journal Entry using **9590** object code, see previous steps.

Go to Finance – Processes – Year End Closing



Enter search criteria:

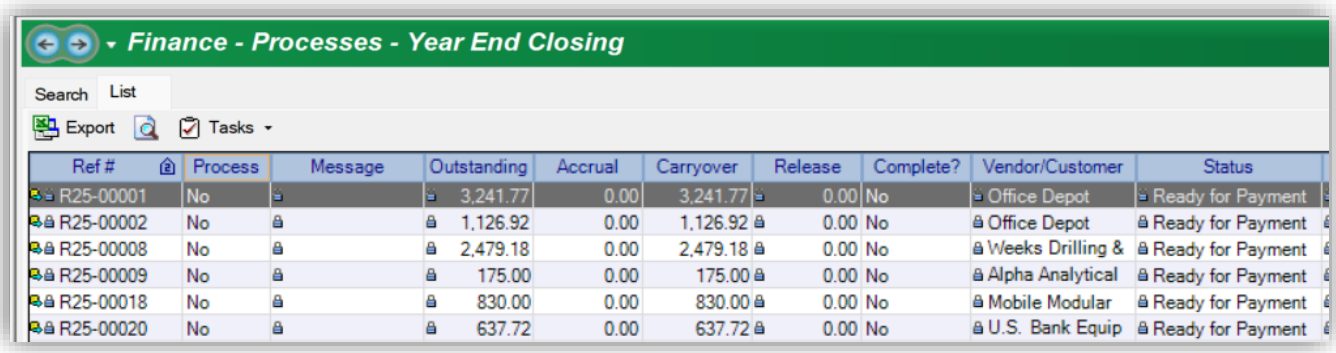
- **Fiscal Year:** 2025 (After July 1, System will default to 2026, must change to 2025)
- **Document Type:** Vendor Req or use drop down menu to select
- Review other fields to narrow search
- Click **Go** to generate the list



Important: Use the Enter Key instead of the Tab key when working your list to validate the data or the list cannot be posted!

Working and Clearing the Year End Closing List

Example list:



Review the Status Column

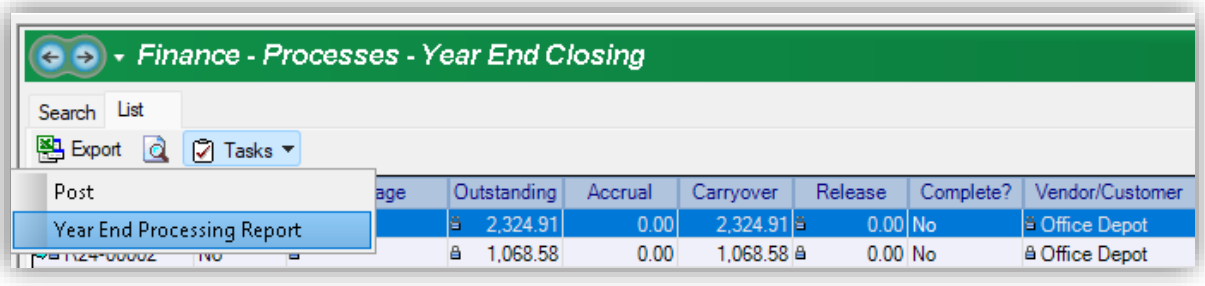
- Consider the status of each item; cannot be in Open or Submitted Status
- Are the items listed ready to be processed or need to review further?

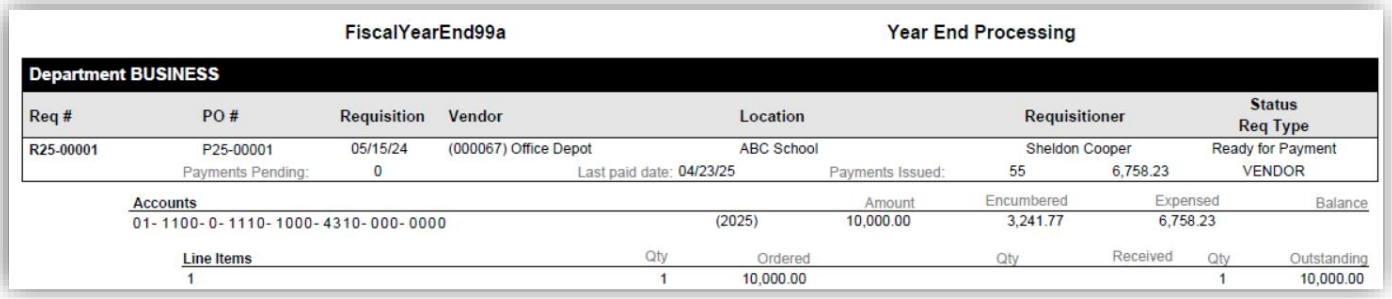
Begin working and processing

- Use the quick link to review the requisition detail
- Click on the Preview Button "**Magnifying Glass**" icon to see snapshot with Payments
- Does the item need to **be Accrued, Carried Over, Released or Completed?**
- Process each line until the list is cleared

Report option:

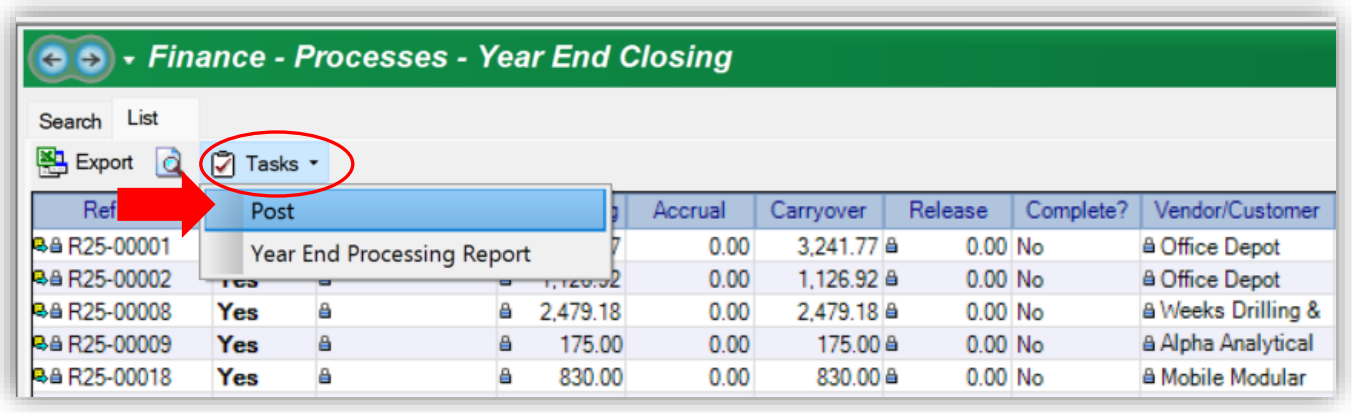
- Go to Tasks select Year End Processing Report
  - Reports all detail for remaining items on the list





Process and Post changes

- Go to Tasks to Post; Re-do your search to refresh, items to process as YES, will be removed from the list and the appropriate JEs will be posted
- Continue to work through your list until all items are processed



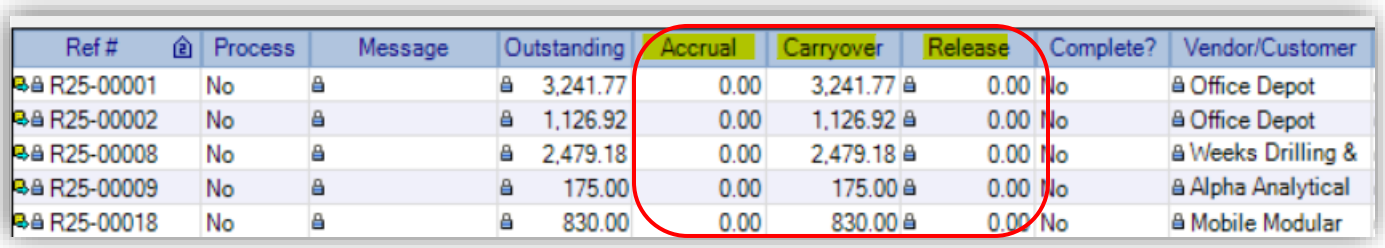
Important: Use the Enter Key instead of the Tab key to validate the data or the list cannot be posted!

Example Accrual Option

This is used when goods or services have been received on or before June 30 in fiscal year 2024-25 and will be paid for in next fiscal year 2025-25.

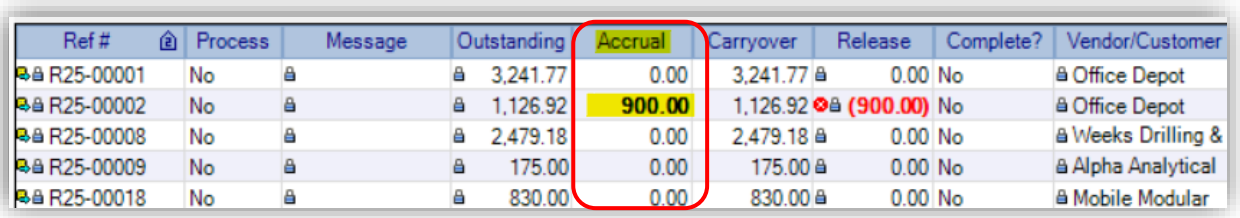
Example: $900.00 of items have been received, invoice to be paid FY26

- The payable accrual amount is expensed to the closing year 2025 account and next year's 2026 liability account is brought into the requisition for payment next year



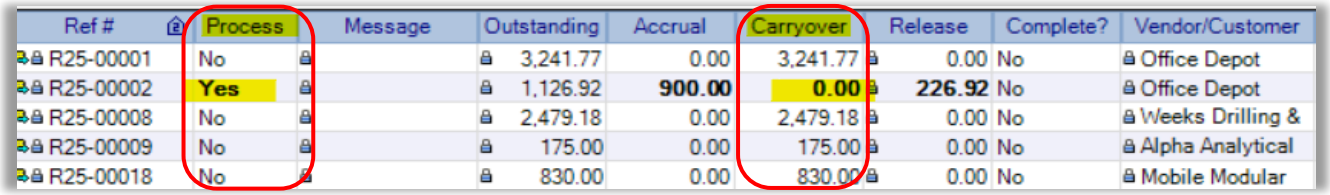
Ref #	Process	Message	Outstanding	Accrual	Carryover	Release	Complete?	Vendor/Customer
R25-00001	No		3,241.77	0.00	3,241.77	0.00	No	Office Depot
R25-00002	No		1,126.92	0.00	1,126.92	0.00	No	Office Depot
R25-00008	No		2,479.18	0.00	2,479.18	0.00	No	Weeks Drilling &
R25-00009	No		175.00	0.00	175.00	0.00	No	Alpha Analytical
R25-00018	No		830.00	0.00	830.00	0.00	No	Mobile Modular

- Enter the amount of the Requisition (or a partial amount) in the **Accrual** field



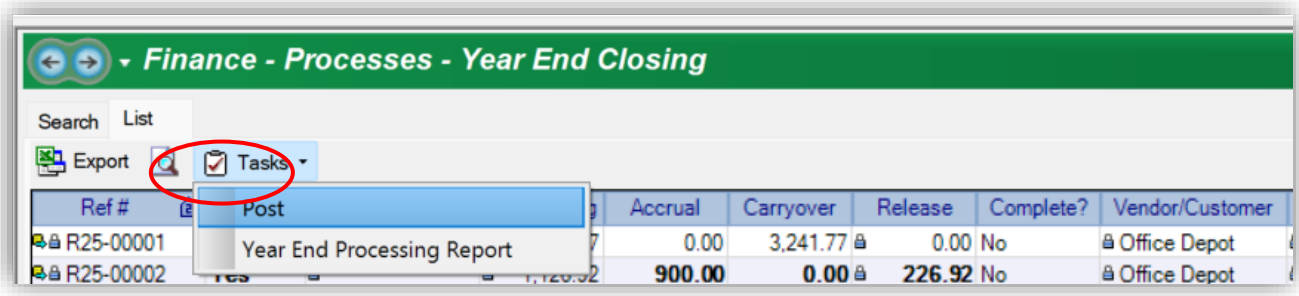
Ref #	Process	Message	Outstanding	Accrual	Carryover	Release	Complete?	Vendor/Customer
R25-00001	No		3,241.77	0.00	3,241.77	0.00	No	Office Depot
R25-00002	No		1,126.92	900.00	1,126.92	(900.00)	No	Office Depot
R25-00008	No		2,479.18	0.00	2,479.18	0.00	No	Weeks Drilling &
R25-00009	No		175.00	0.00	175.00	0.00	No	Alpha Analytical
R25-00018	No		830.00	0.00	830.00	0.00	No	Mobile Modular

- Zero out the carryover field and then the system will automatically calculate the difference between the Outstanding amount less the Accrual amount and apply it to the Release column and it will change Process to YES



Ref #	Process	Message	Outstanding	Accrual	Carryover	Release	Complete?	Vendor/Customer
R25-00001	No		3,241.77	0.00	3,241.77	0.00	No	Office Depot
R25-00002	Yes		1,126.92	900.00	0.00	226.92	No	Office Depot
R25-00008	No		2,479.18	0.00	2,479.18	0.00	No	Weeks Drilling &
R25-00009	No		175.00	0.00	175.00	0.00	No	Alpha Analytical
R25-00018	No		830.00	0.00	830.00	0.00	No	Mobile Modular

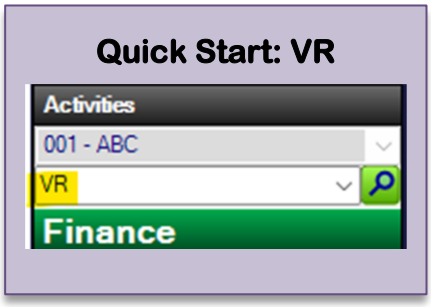
- Go Tasks to post the accrual or continue to work the list

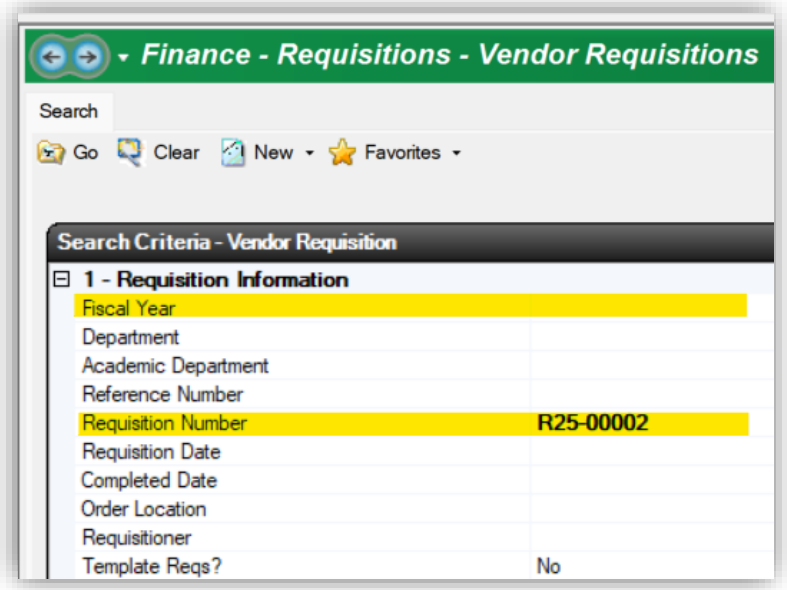


Review Posted Accrual in Vendor Requistions

Once items are posted in Year End Closing, the system will create the necessary Journal Entries and "move" the requisition to FY26. This can be reviewed in the Requisition Account Tab to see the detail if desired.

Go to Finance – Requisitions – Vendor Requisitions

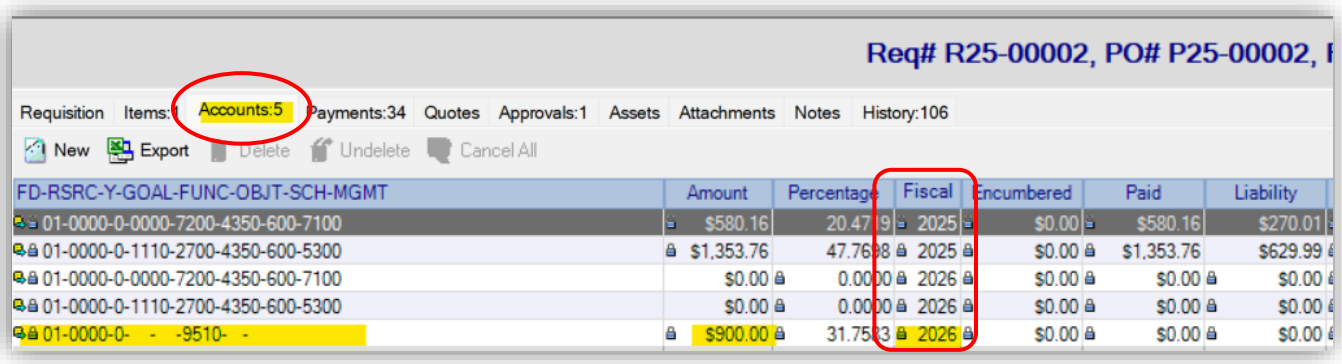




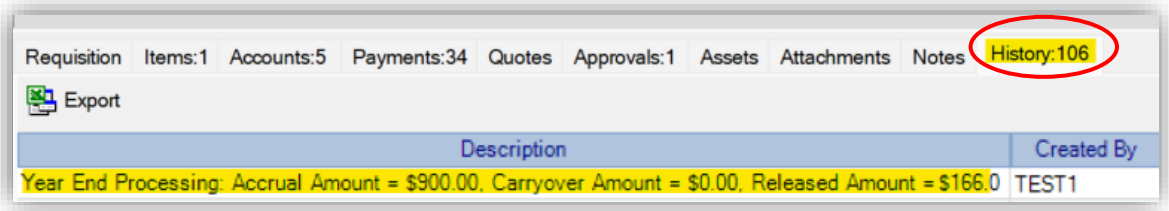
- **Fiscal Year:** Blank
- **Reference Number:** Enter the Requisition or PO Number

Example: The final account line for FY26 Object 9510 lists $900.00 accrual amount.

The History Tab will provide a description of the transaction using the Year End Processing.



The History Tab will provide a description of the transaction using the Year End Processing.

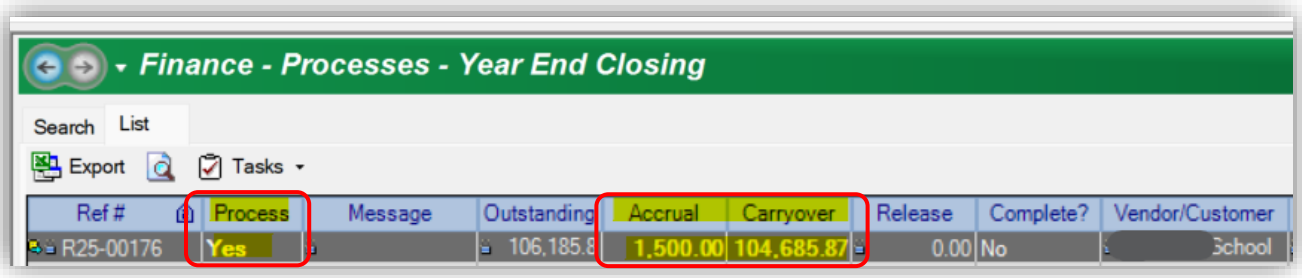


Example Carryover Option

A requisition can be carried over from the closing year to next fiscal year without creating a liability. Typically used for construction projects.

This will cause the requisition to be paid from the next year's budget with the same Requisition or PO number as the closing year **R25 or P25**. The fiscal year of the requisition will change to the next fiscal year, but the status will remain the same.

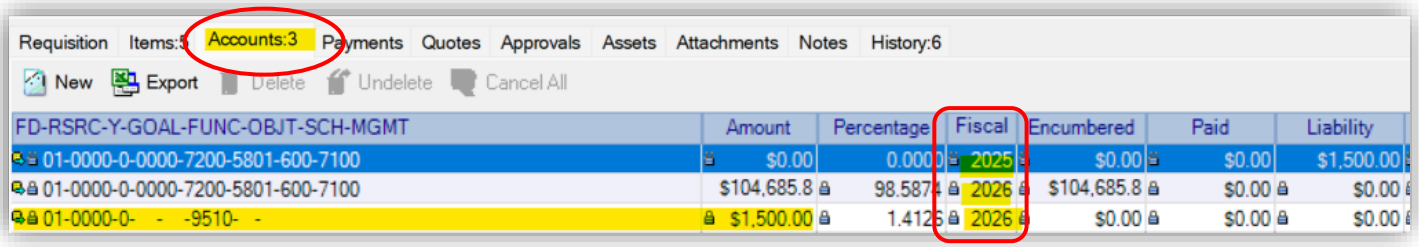
- Verify the amount of the requisition (or partial amount) in the **Carryover** field
  - Carryover field is the default balance for requisitions
  - If you do not change the carry over amount, you will need to make sure to **Change the Process Field from No to Yes**
  - Frontline ERP will not automatically change it for you, if no entry is made
  - If you want to carry over an amount different from the default, you will need to change the carryover amount.
    - Frontline ERP will automatically do the release calculation
    - Frontline ERP will automatically change the Process field to Yes

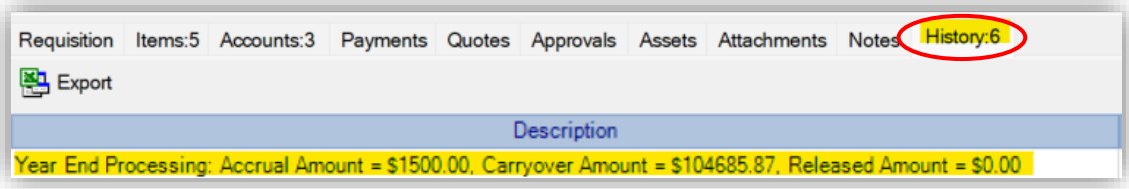


- Use Tasks to post
- Always verify that all your entries processed

Detail can be reviewed in the Requisition Account Tab.

Go to Finance – Requisitions – Vendor Requisitions





Example Release Option

The Release Option will release the remaining encumbered amount back into the expense account balance. Use this option when items or services are not going to be received on or before June 30.

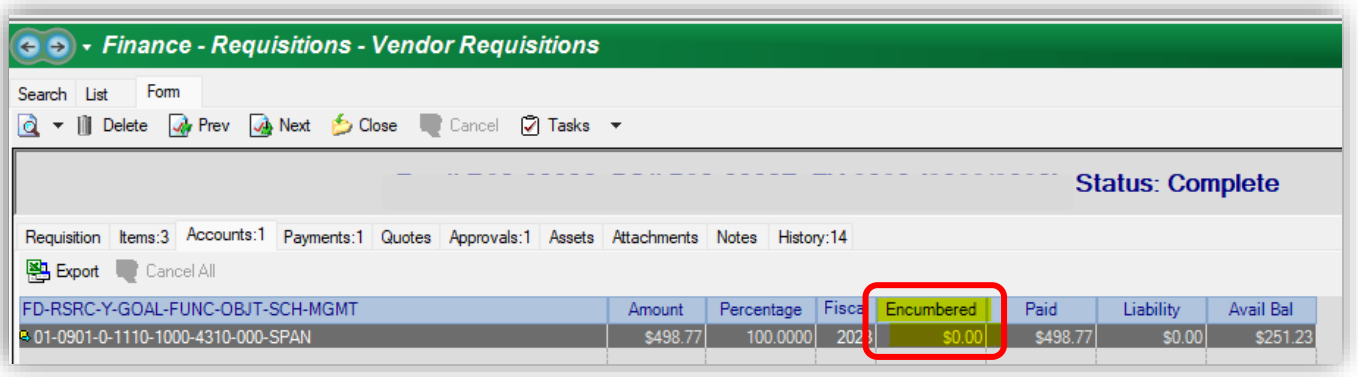
- Enter 0.00 in the Carryover field and Yes in Complete? Field
- Go to Tasks to Post

  Frontline ERP will:
  - Calculate the Release amount
  - Set the process flag to Yes
  - Release the funds upon posting

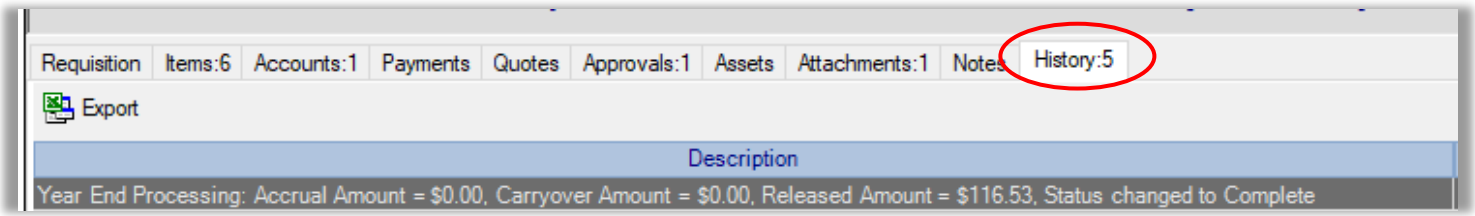


Detail can be reviewed in the Requisition Account Tab if desired.

Go to Finance – Requisitions – Vendor Requisitions



- The encumbered amount will be released in FY25

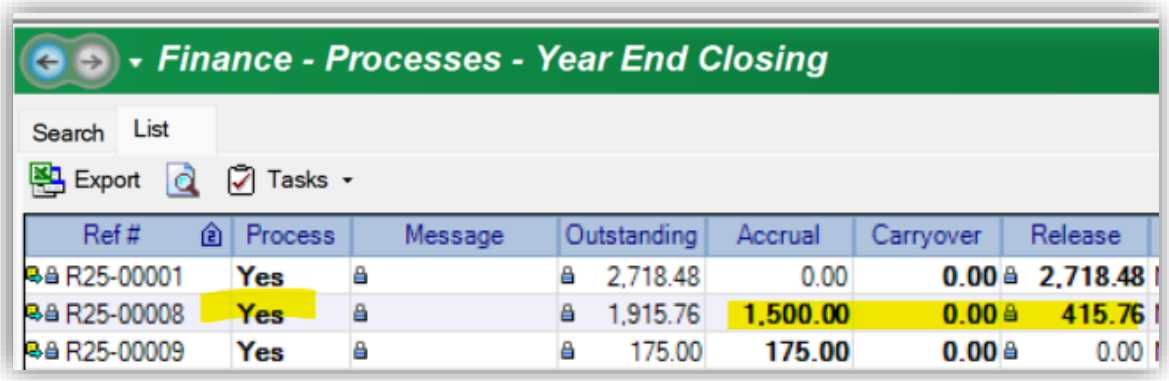


Partial Accrual and Partial Release

Sometimes a requisition will need to have a portion accrued and a portion released.

When manually entering a portion in the Accrual field, the system will automatically enter the difference in the Release field.

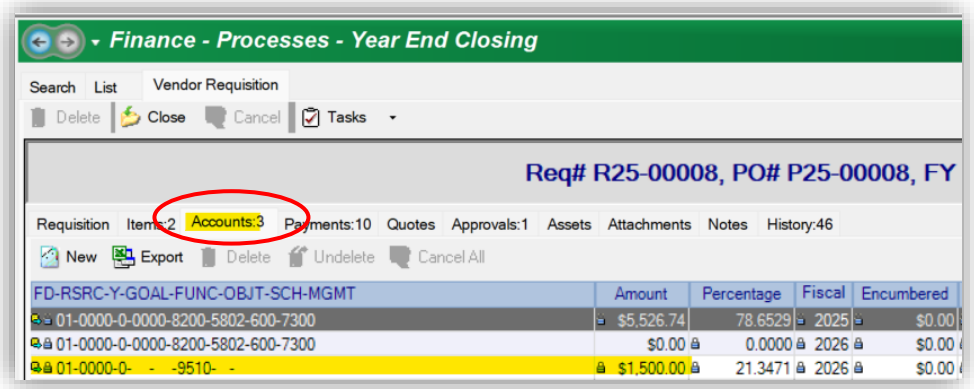
- Enter amount in the Accrual field
- Enter 0.00 in Carryover field
- Frontline ERP will automatically calculate the difference in Release field and change Process Flag to Yes

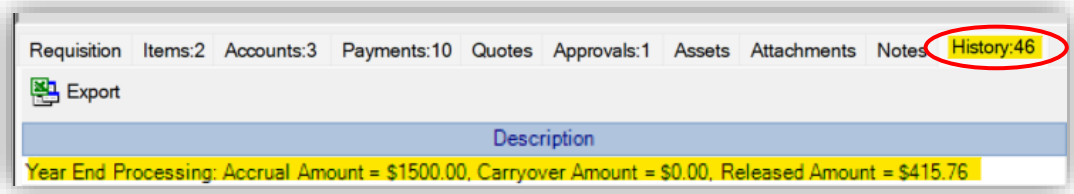


- Go to Tasks to Post

Detail can be reviewed in the Requisition History Tab.

Go to Finance – Requisitions – Vendor Requisitions

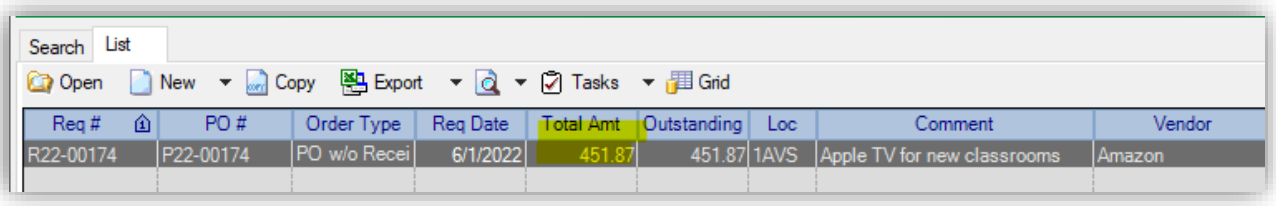




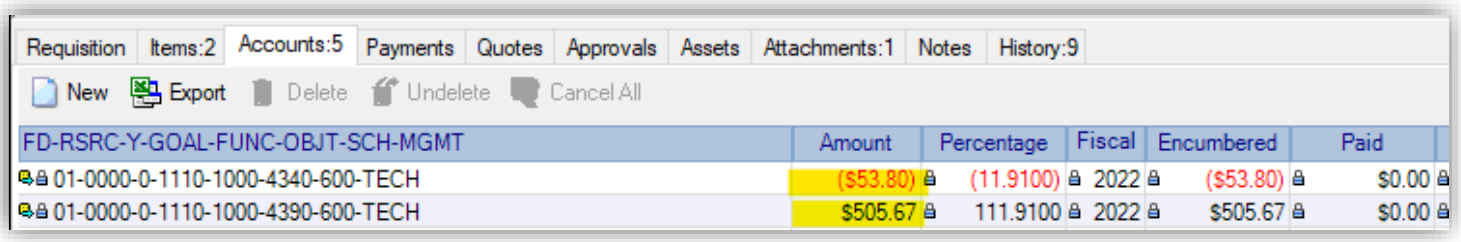
Positive Requisition – Negative Line Item

Be mindful of Requisitions with negative line items, such as a discount or credit, the total requisition is positive, and was **processed through the Year End Closing activity as an accrual**.
The system will not create an error since the total is positive; however, the accounts will redistribute the negative line item amount to 0.00 and reduce a positive line item. In this case a manual journal entry would need to be needed to adjust accordingly.

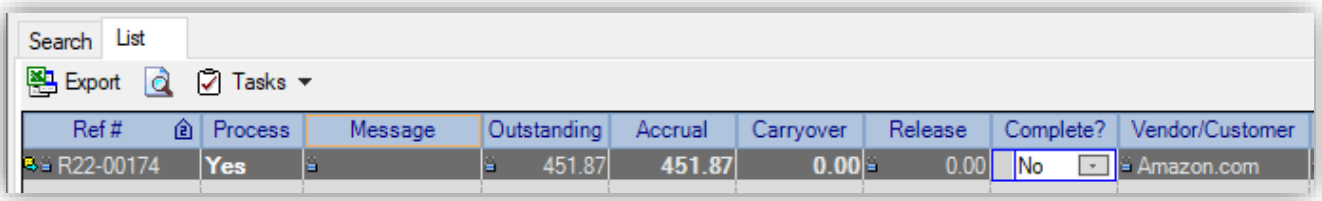
Example: Requisition Total Amt is positive

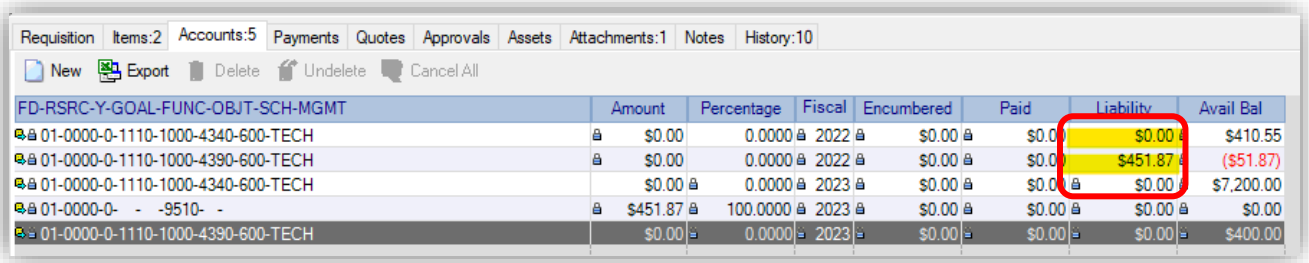


Requisition Account Tab has negative line item, but the total requisition is positive.



Review Requisition in next fiscal year, the accounts are redistributed to 0.00 for the negative line and then reduced the other account. This would require a manual journal entry to redistribute as desired.





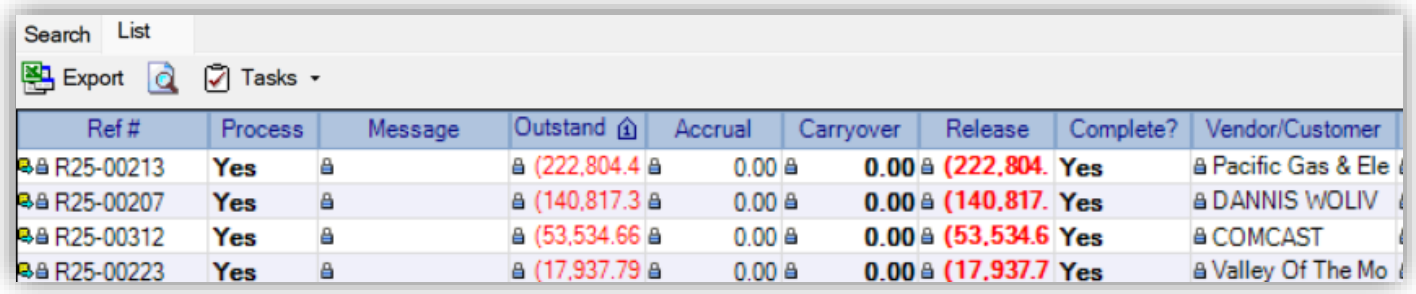
Review Errors

Post Failed Error

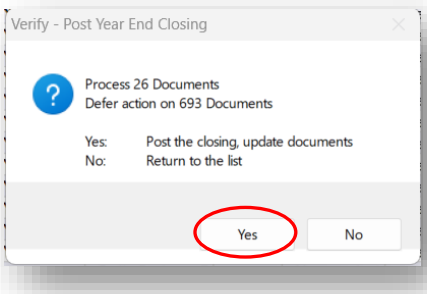
Outstanding Requisitions with a negative amount can be resolved in the Vendor Requisition record or Completed in the Year End Closing activity.

Review the Message Column for **"Post failed error"**. If you hover over the error or expand the column, you can see error message detail.

Example: Post failed, error = Amounts cannot be negative



- Change the Carryover to 0.00
- Change Complete? To Yes
- Go to Tasks to Post
- Click Yes to continue
- Refresh the Search on Year End Closing
    - Click Disregard Changes in next window
    - System acts like it doesn't save but it does
- From the list click on Search Tab to verify that these items have cleared the list



Cannot Process Requisition Error

Sometimes there are multiple people working the year end list and they both try to post a requisition at the same time or the same requisition at different times

- If you receive the error: ***"Cannot process requisition, it is already in fiscal year 2026,"***
    - This means that the document has already been carried forward to the new fiscal year
    - The requisition has "moved" into FY26 and can only be altered from that fiscal year

Adjustments Prior to final Closing FY25

If there are items that are processed through Year End Closing in error, or need to have amounts or accounts changed, the District has the ability to Rollback Year End Closing in the Vendor Requisition based on user permissions. Districts can continue to make payments for Requisitions based on District practices and procedures.

Go to Finance – Requisitions – Vendor Requisitions

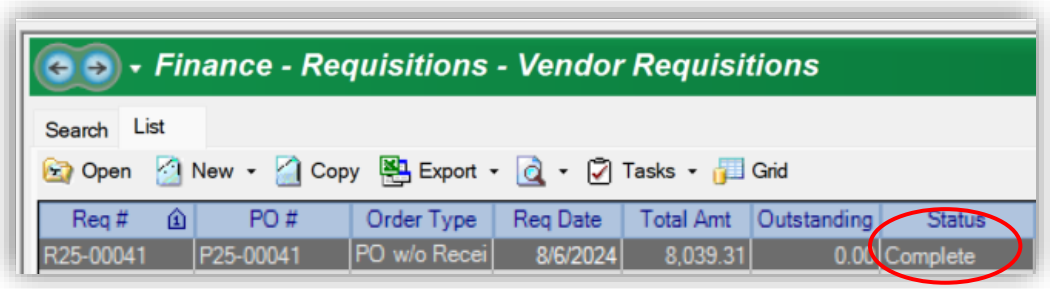
- Go to Tasks select Rollback Year End Processing
- Make updates in Vendor Requisition and process through Year End Closing activity again

Example - Requisition was Released in Error

The District receives a final invoice and packing slip and wants to make a payment. The District will need to use the "Rollback Complete/Cancel" from the Tasks dropdown in the Vendor Requisition.

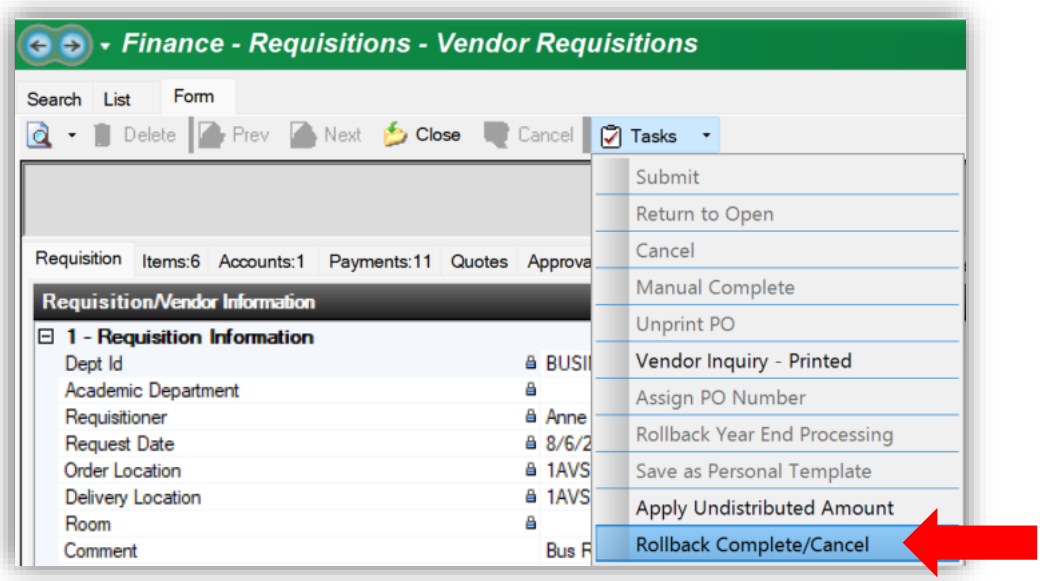
Go to Finance – Requisitions – Vendor Requisitions

- Fiscal Year: 2026 {2025-2026}
- Requisition Number: Enter Req #
  - Notice the Status is Complete



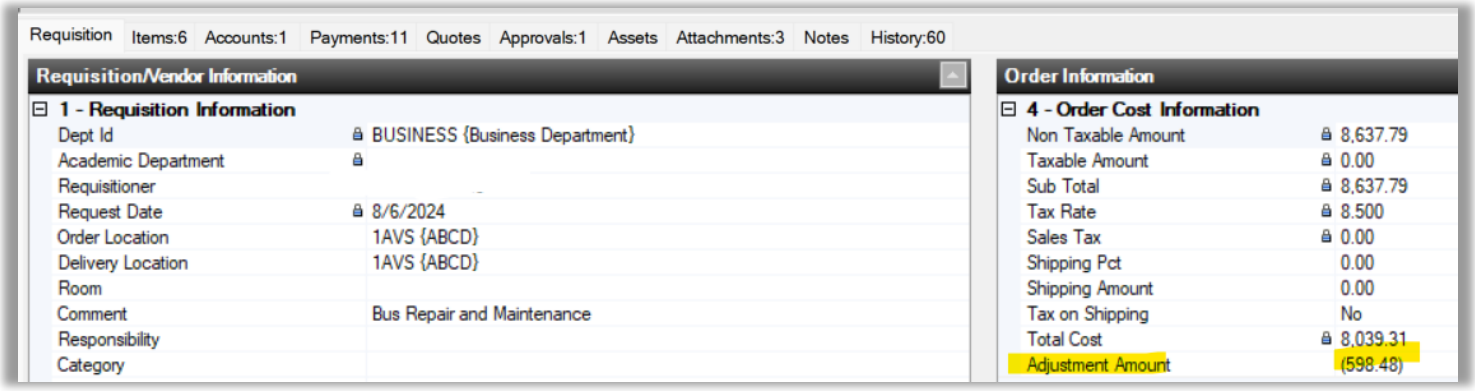
- Open the Requisition
- Go to Tasks to select Rollback Complete/Cancel
  - See example next page

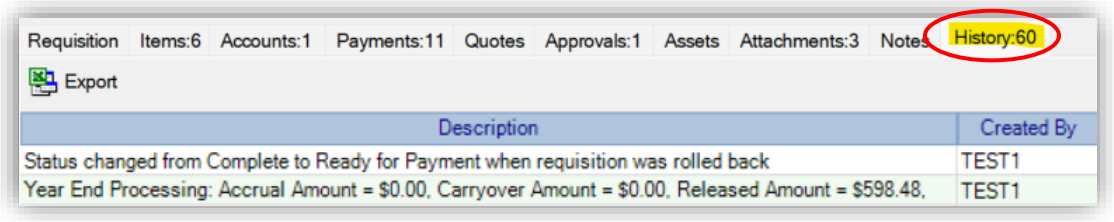
- Go to Tasks to select Rollback Complete/Cancel



The “Rollback Complete/Cancel” will return the requisition to Ready for Payment status

- Open the Requisition
- Adjustment Amount: Change to 0.00
  - The system will populate the Total Cost field with the amount that was released in the Year End Process





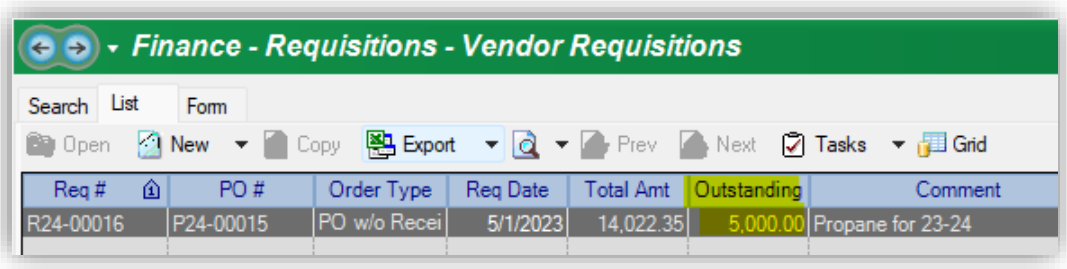
- The District can now process the requisition for the Final Payment, or update the Year End Closing list to reflect accordingly.

Example - Requisition was processed with an incorrect Accrual amount

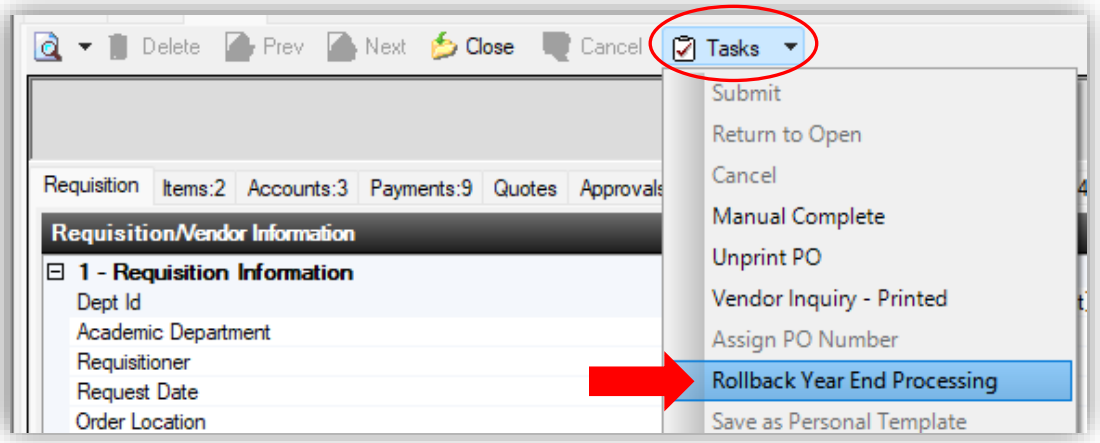
The District setup an Accrual with the incorrect amount**.** FY25 is still open and they would like to fix the requisition to reflect accurately in FY26.

Go to Finance – Requisitions – Vendor Requisitions

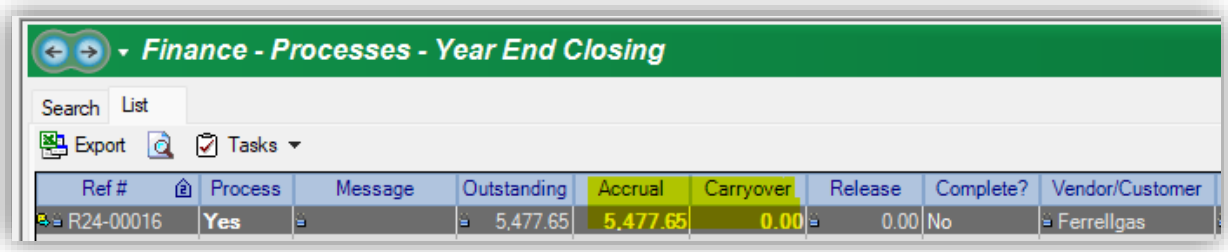
- Fiscal Year: 2026 {2025-2026}
- Requisition Number: Enter Req #
- Click Go



- Open the Requisition Line
- Go to Tasks to select Rollback Year End Processing



Go to Finance – Processes – Year End Closing



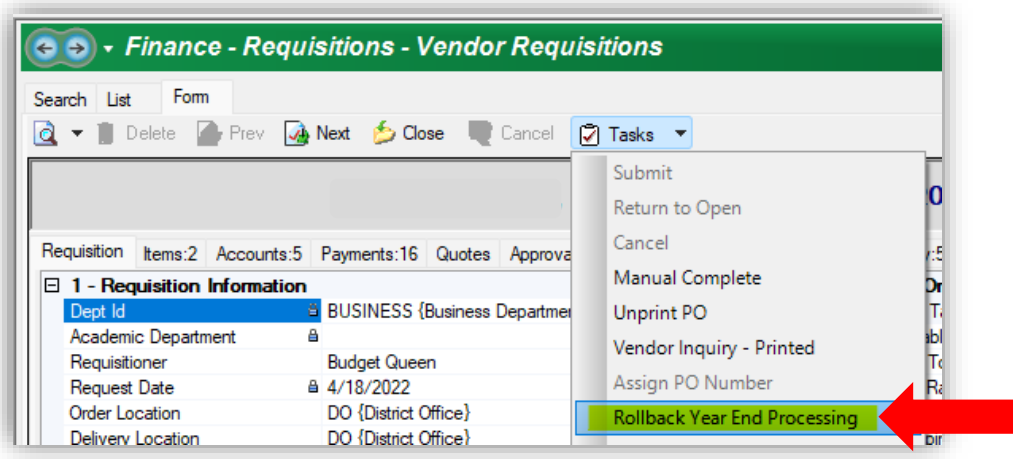
- Accrual Amount: Correct Accrual amount
- Carryover: 0.00
- Go to Tasks to Post

Example - Requisition was processed with an incorrect Accrual amount and Account code

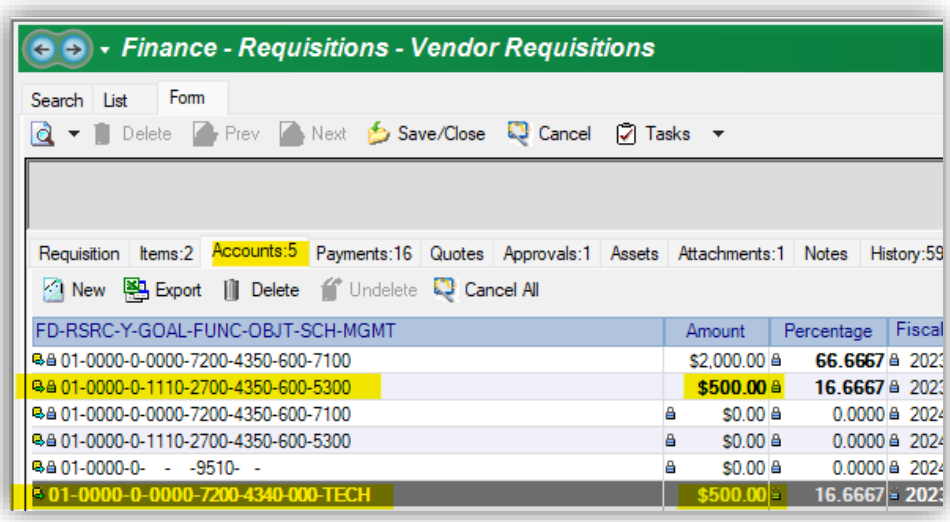
The District setup an Accrual with the incorrect amount and an incorrect Account codes. FY25 is still open and they would like to fix the requisition to reflect accurately in FY26.

Go to Finance – Requisitions – Vendor Requisitions

- Fiscal Year: 2026 {2025-2026}
- Requisition Number: Enter Req #
- Click Go



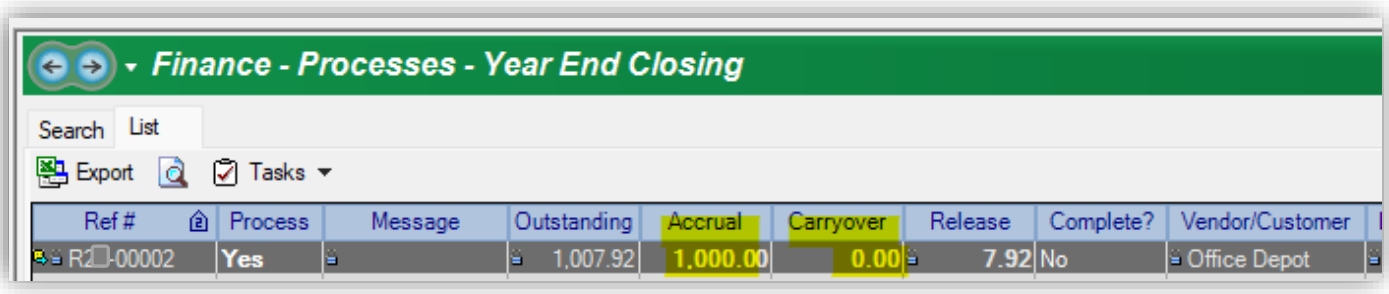
- Open the Requisition Line
- Go to Tasks to select Rollback Year End Processing
- Go to the Accounts Tab to update the Amounts and Account Code



- Save/Close
- Go back to Year End Closing Activity

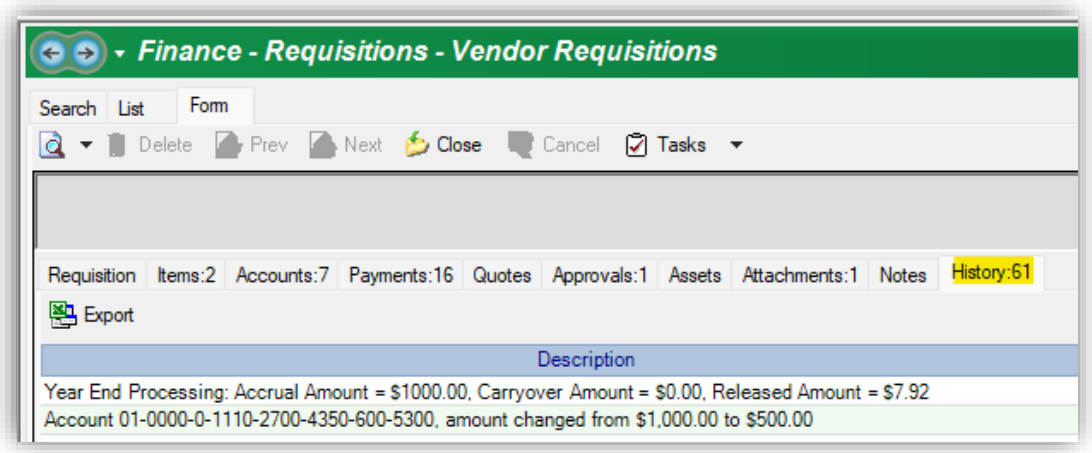
Go to Finance – Processes – Year End Closing

- Enter the Req #
- Click Go



- Accrual Amount: Correct Accrual amount
- Carryover: 0.00
- Go to Tasks to Post

The History Tab in the **Vendor Requisition** (Finance – Requisitions – Vendor Requisitions) will show the account updates and Year End Processing Amount.



Final FY25 AP Check Processing June 17, 2025 by 12:00 pm

DO NOT create AP batches between June 20 1:00 pm and June 30

Final FY25 Cash Deposit June 17, 2025 by 4:30 pm

DO NOT Create AR Receipts batches between June 17 and June 30

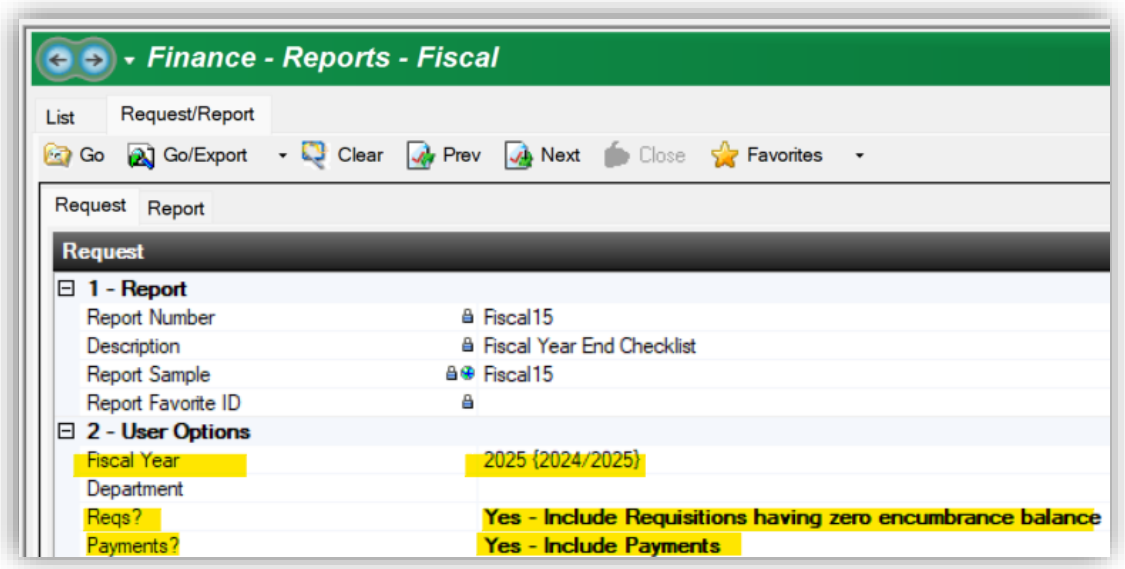
Final Reports

The Final Fiscal15-Year End Checklist should include both Reqs and Payments in the search and reviewed that it's clear of all transactions.

Review Fiscal15 Fiscal Year End Checklist

Go to Finance – Reports – Fiscal – Fiscal15 Fiscal Year End Checklist

- **Fiscal Year:** 2025 {2024/2025}
- **Reqs?:** Yes – Include Requisitions having zero encumbrance balance
- **Payments?:** Yes – Include Payments
- Click **Go** to generate the report



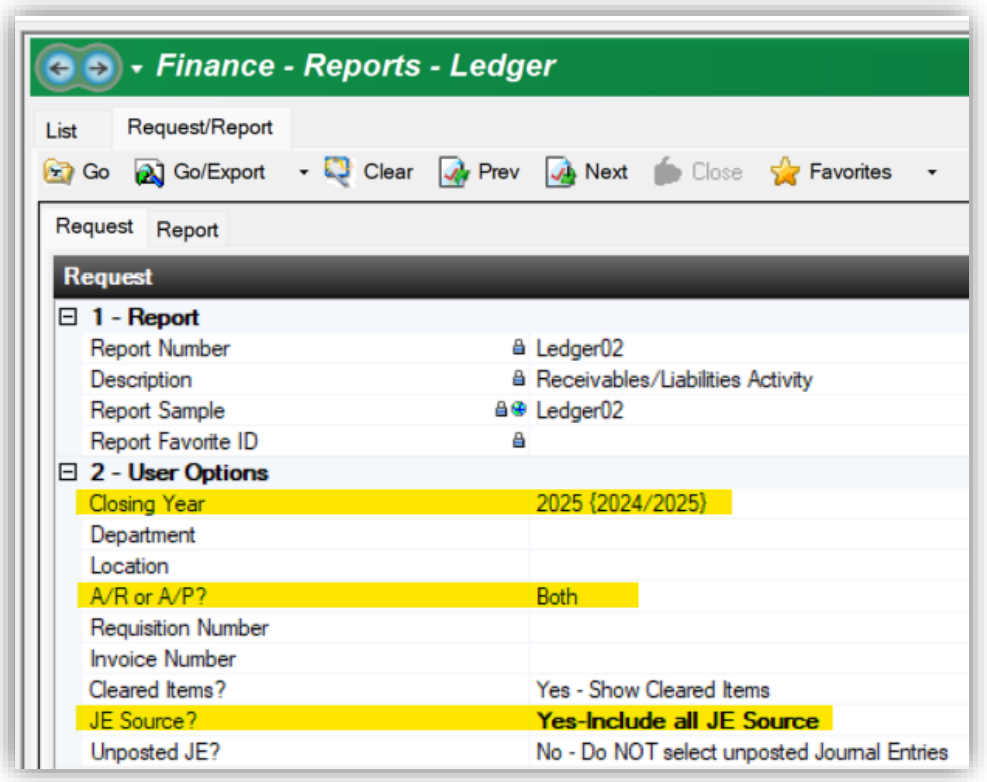


The **Fiscal 15 report MUST be completely clear** (no transactions) in order to close the fiscal year

Final Ledger02 Receivables/Liabilities Activity

Go to Finance – Reports – Ledger – Ledger02

- **Closing Year:** 2025 {2024/2025)
- **A/R or A/P?** Both
- **Cleared Items:** Yes – Show Cleared Items
- **JE Source?:** Yes-Include all JE Source
- Click **Go** to generate
- **Ledger02 must be signed by LEA Authorized Signature and submitted with the Year End Closing Checklist from the workshop on June 4, 2025.**



Final FY25 AP Check Processing June 17, 2025 by 12:00 pm

DO NOT Create AP batches between June 17 1:00 pm and June 30

Final FY25 Cash Deposit June 16, 2025 by 4:30 pm

DO NOT Create AR Receipts batches between June 20 and June 30

Frontline ERP Documentation & Tools

- **Use Tools** in any screen in Frontline ERP (Top Right Corner)
- **How-To –** Web base documentation search
- **Tutorials –** Short Videos

