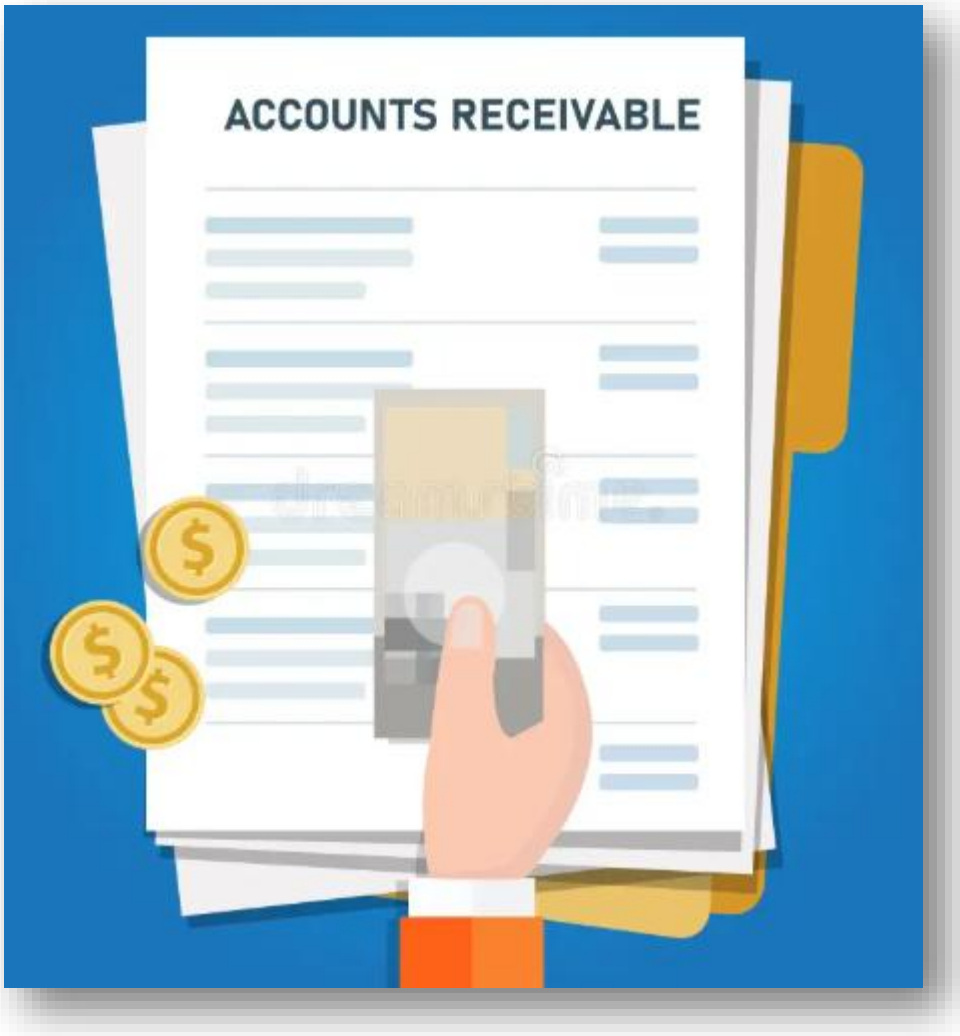
Sonoma County Office of Education

Accounts Receivable Accruals for FY25



June 13, 2025

Accounts Receivable Table of Contents

Preparing for Year End Closing..... 3

Understanding the Accrual Process 3
Resolve All Prior Year FY24 Accounts Receivable Accruals 4
Ledger02 for Prior Year FY24 Closing Detail 5
Resolve Prior Year PY24 Outstanding Invoices 6
Resolve Closing Year FY25 Outstanding Invoices 7
Outstanding Invoice Reports 9
Create Report Favorites and Schedule Reports 12
Process Manual Accruals for Due To or From Government Funding 13
Clear Outstanding Receipts 15
Create Invoice to Setup Accounts Receivable 16
Create an Invoice 16
Print Invoice 16
Create Accruals in Enter AR Receipts OR Receipt Transactions 17
Considerations after FY25 last cash deposit date June 16, 2025 21
Review Fiscal15 Fiscal Year End Checklist 22

Year End Closing Process 23

Accrual Option 24
Carryover Option 25
Release Option 26
Complete Option 26
Year End Closing Activity 27
Post Year End Closing Items 28
Review Errors in Year End Closing 29
Rollback Year End Processing Prior to Close 30

Final Reports 32

Review Fiscal15 Fiscal Year End Checklist 32
Final Ledger02 Receivables/Liabilities Activity 33

Frontline ERP Documentation & Tools 34

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 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 invoices that have a status of Open, Receipts or Printed. These must be completed in final cash deposit, Cancelled or processed through Year End Closing activity.

Districts can continue to process FY25 Cash Receipts 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.

Frontline ERP Year End Process Overview

What you should be working on Now:

- Clear All Prior Year - FY24 Receivable 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 Cash Receipts as needed based on District deadlines
- Work 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 ERP 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 Receivable Accruals

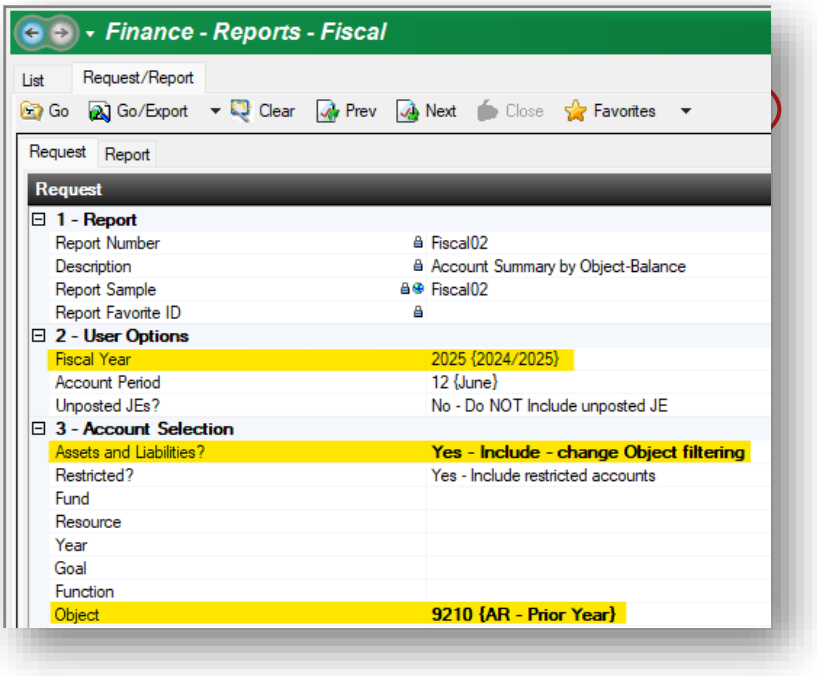
These are Receivables set up last fiscal year in 9229 object code that rolled to 9210 object code. Review that there are no balances remaining in 9210 Prior Year Receivable Object Codes. Run the Fiscal02 Account Summary by Object-Balance or Fiscal03 Account Balance Transaction Detail by Object.

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

Favorites

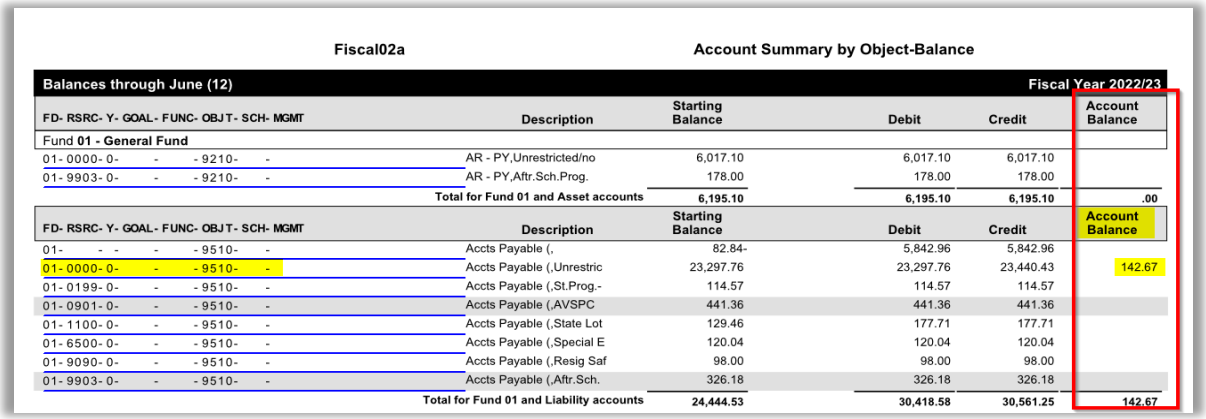


- If there are balances research to determine if items should be manually completed or Processed in Year End Closing activity

- 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**

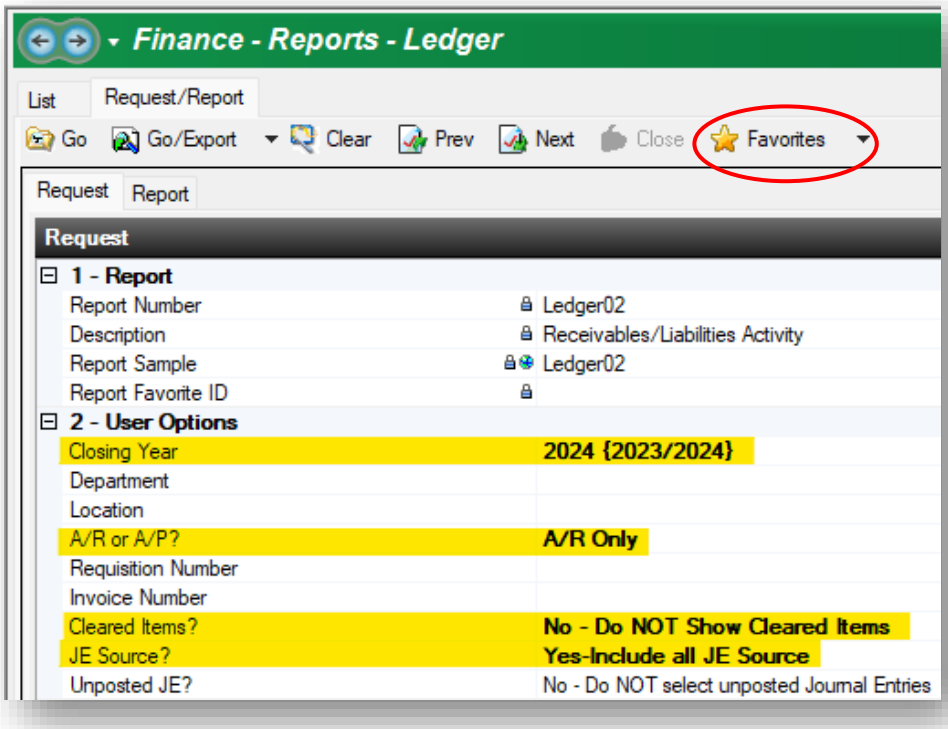
FD- RSRC- Y- GOAL- FUNC- OBJT- SCH- MGMT	Description	Starting Balance	Debit	Credit	Account Balance
01- - - - - 9510- -	Accts Payable (,	82.84-	5,842.96	5,842.96	
01- 0000- 0- - - 9510- -	Accts Payable (,Unrestric	23,297.76	23,297.76	23,440.43	142.67
01- 0199- 0- - - 9510- -	Accts Payable (,St.Prog.-	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

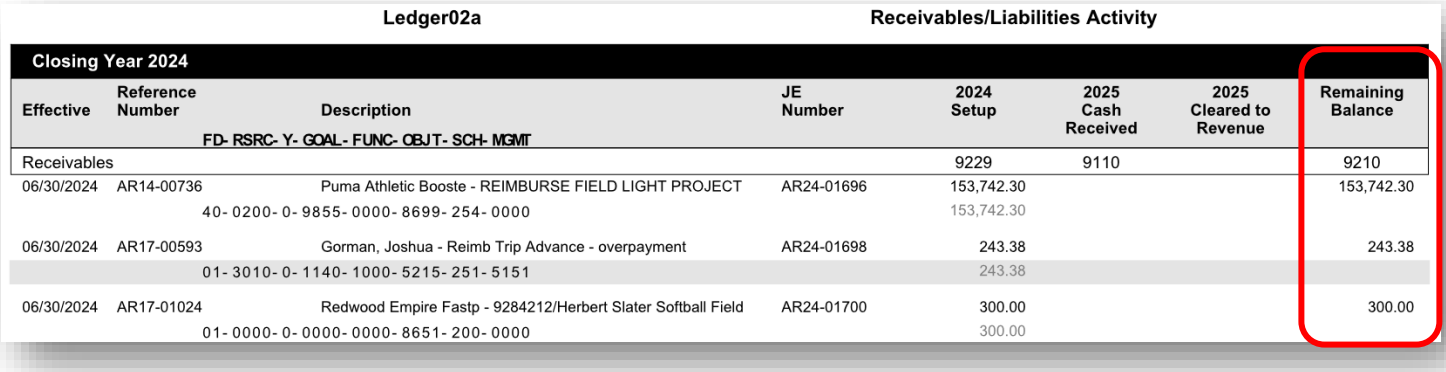
Run the Ledger02 Receivables/Liabilities Activity for more detail on prior year pending items. This report shows journal entry activity by requisition number, account receivable invoice number, or journal entry number as it relates to account receivable and/or liability setup and clearing.

Go to Finance – Reports – Ledger – Ledger02

- **Closing Year**: 2024 {2023/2024}
- **A/R or A/P?**: A/R Only
- **Cleared Items?**: No – Do NOT Show Cleared Items
- **JE Source?**: Yes – Include all JE Sources
- Click **Go** to create the 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 Received	2025 Cleared to Revenue	Remaining Balance
		FD- RSRC- Y- GOAL- FUNC- OBJT- SCH- MGMT					
Receivables				9229	9110		9210
06/30/2024	AR14-00736	Puma Athletic Booste - REIMBURSE FIELD LIGHT PROJECT	AR24-01696	153,742.30			153,742.30
		40- 0200- 0- 9855- 0000- 8699- 254- 0000		153,742.30			
06/30/2024	AR17-00593	Gorman, Joshua - Reimb Trip Advance - overpayment	AR24-01698	243.38			243.38
		01- 3010- 0- 1140- 1000- 5215- 251- 5151		243.38			
06/30/2024	AR17-01024	Redwood Empire Fastp - 9284212/Herbert Slater Softball Field	AR24-01700	300.00			300.00
		01- 0000- 0- 0000- 0000- 8651- 200- 0000		300.00			

Resolve Prior Year PY24 Outstanding Invoices

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

Manually Complete Prior Year Invoice

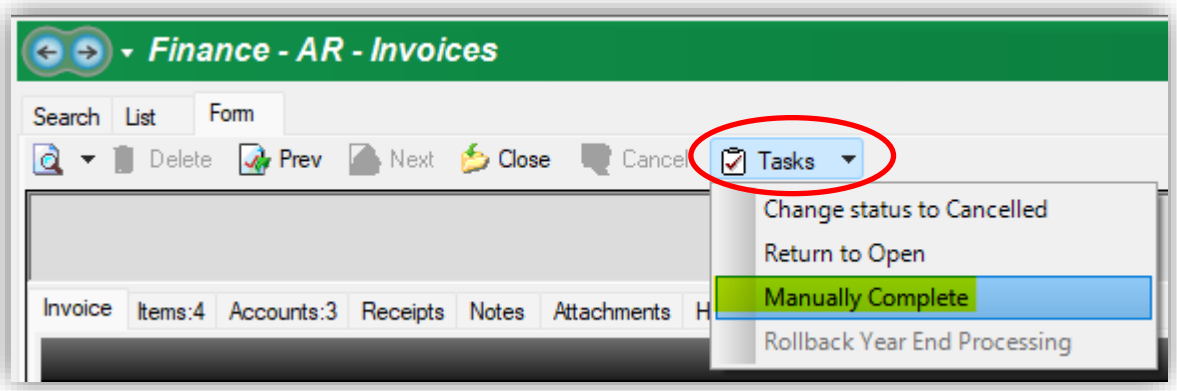
If the Revenue is no longer expected to be received, then the PY Invoice should be Manually Completed**.**

Be sure to review District Policy before "writing off" an invoice

Go to Finance – AR – Invoices

Search Criteria:

- Enter the PY invoice number
- Click Go
- Go to Tasks, select **Manually Complete**
  - This will create a journal in FY25 that will Credit the 9210 and Debit 8XXX Revenue (Original receivable account)
  - Invoice status will be updated to Cancelled or Completed
  - Be sure to advise your CBO or Business Manager so they can make account adjustments if necessary in FY25



DO NOT Select Return to Open for Prior Year Invoices

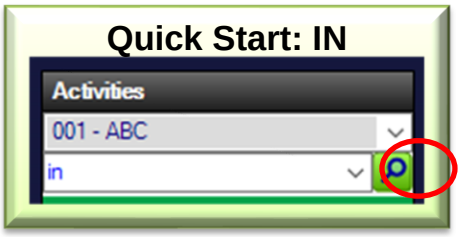
Process Prior Year FY24 Invoice through Year End Closing Activity

If the Prior Year Invoice is still expected to be received, then it should be processed through Year End Closing. See the **Year End Close Process** section of this manual.

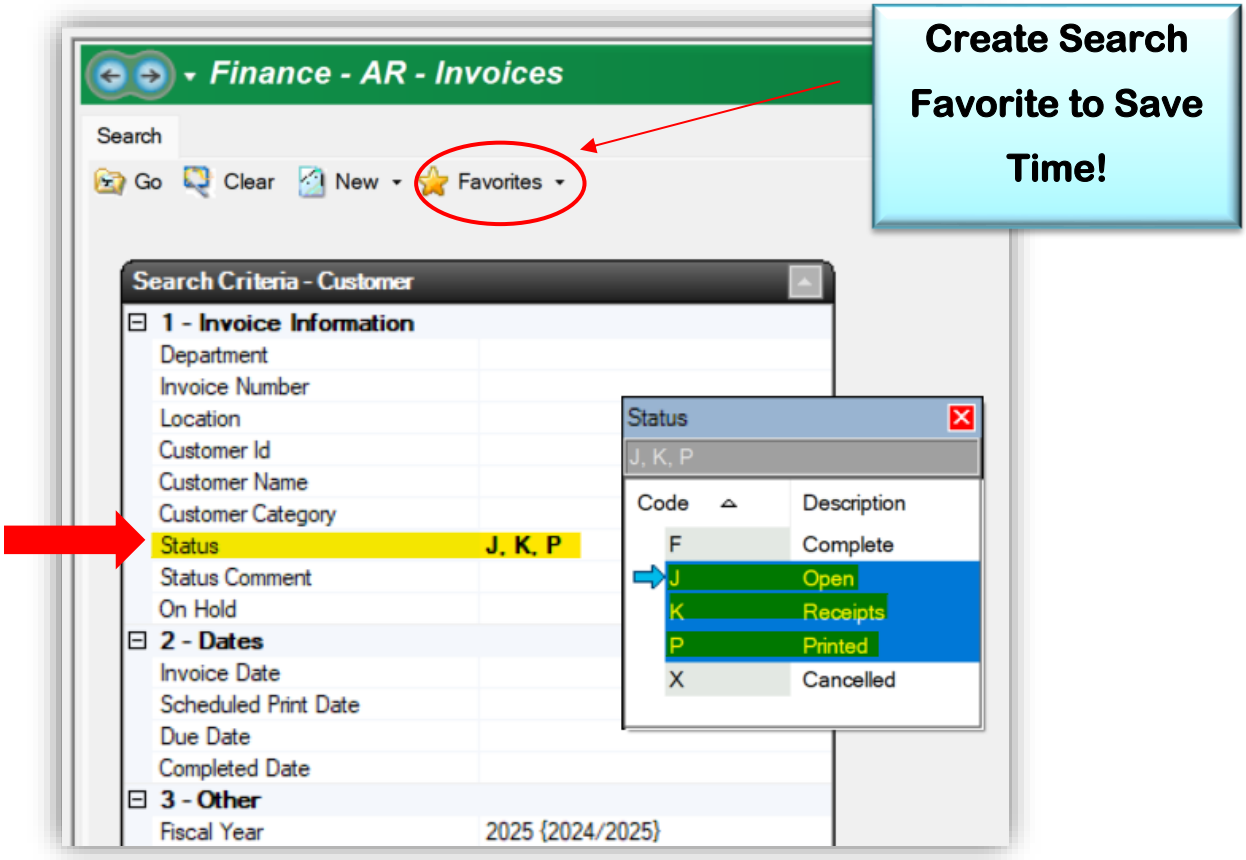
Resolve Closing Year FY25 Outstanding Invoices

There are a few different methods you can use to review outstanding Invoices prior to using the Year End Closing activity. Review in AR Invoice activity or in reports, such as the AR04 Invoice Aging Report and AR03 Customer Statement Report. Need to determine what is truly an outstanding AR.

Go to Finance – AR – Invoices

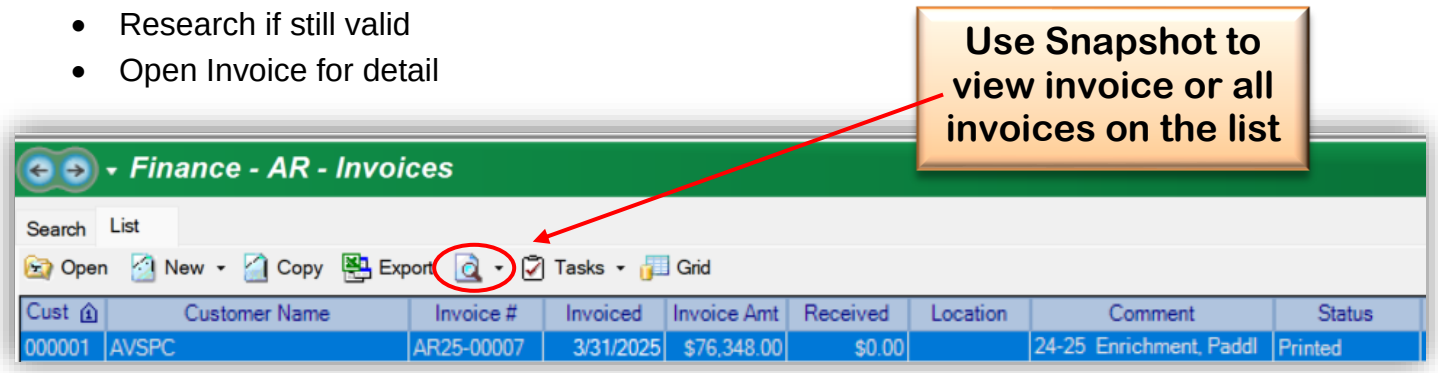


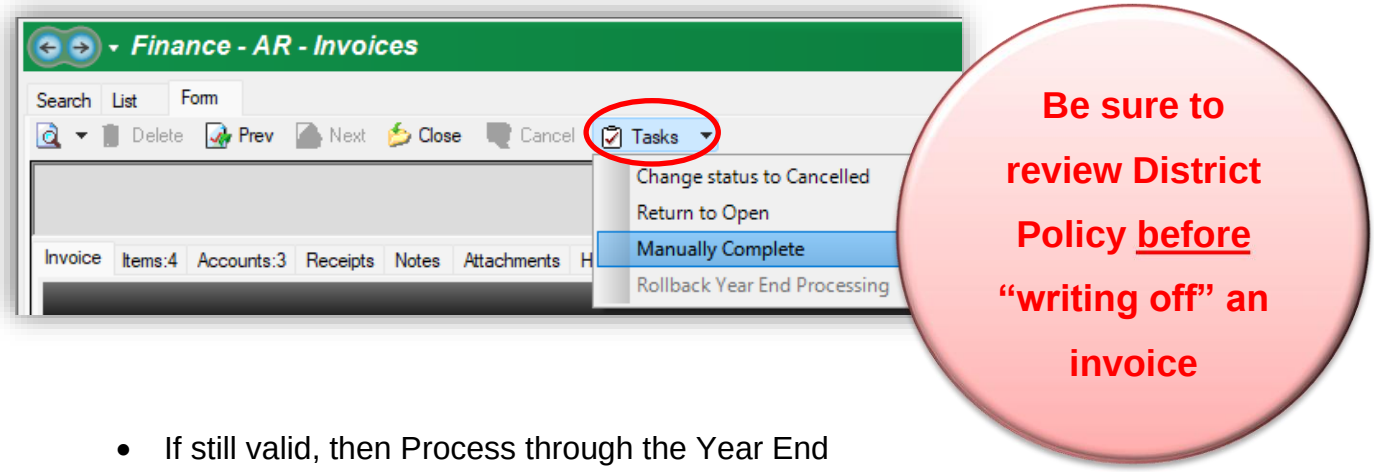
- **Status:** J - Open, K - Receipts, P - Printed
  - Hold the Ctrl key to select multiple options
- **Fiscal Year: 2025** {2024/2025} default
- Click **Go** to generate list
  - Determine if it needs to be Cancelled or Manually Completed
  - OR process through Year End Closing activity



Example List of Outstanding Invoices

- Research if still valid
- Open Invoice for detail





- If still valid, then Process through the Year End Processing Activity
- Go to Tasks
    - Select Change status to Cancelled or Manually Complete

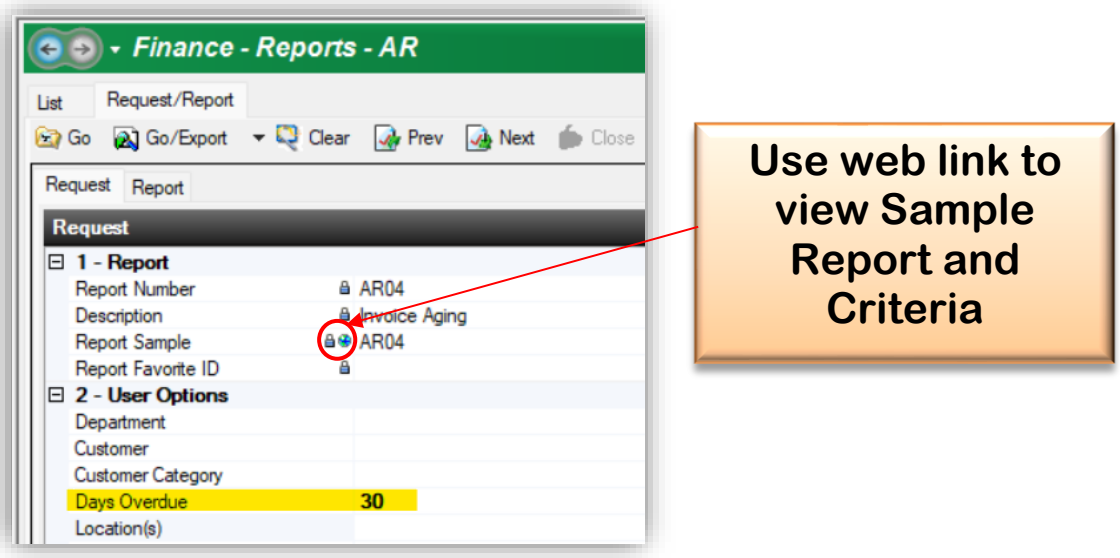
Outstanding Invoice Reports

Another option to review outstanding invoices is the AR04 Invoice Aging Report and the AR03 Customer Statement Report.

AR04 Invoice Aging Report

Go to Finance – Reports – AR – AR04 Invoice Aging

- **Days Overdue:** Enter number of days
- Click **Go** to generate report



Create a Favorite and schedule to review monthly

Example AR04: Invoice Aging with 30 days overdue

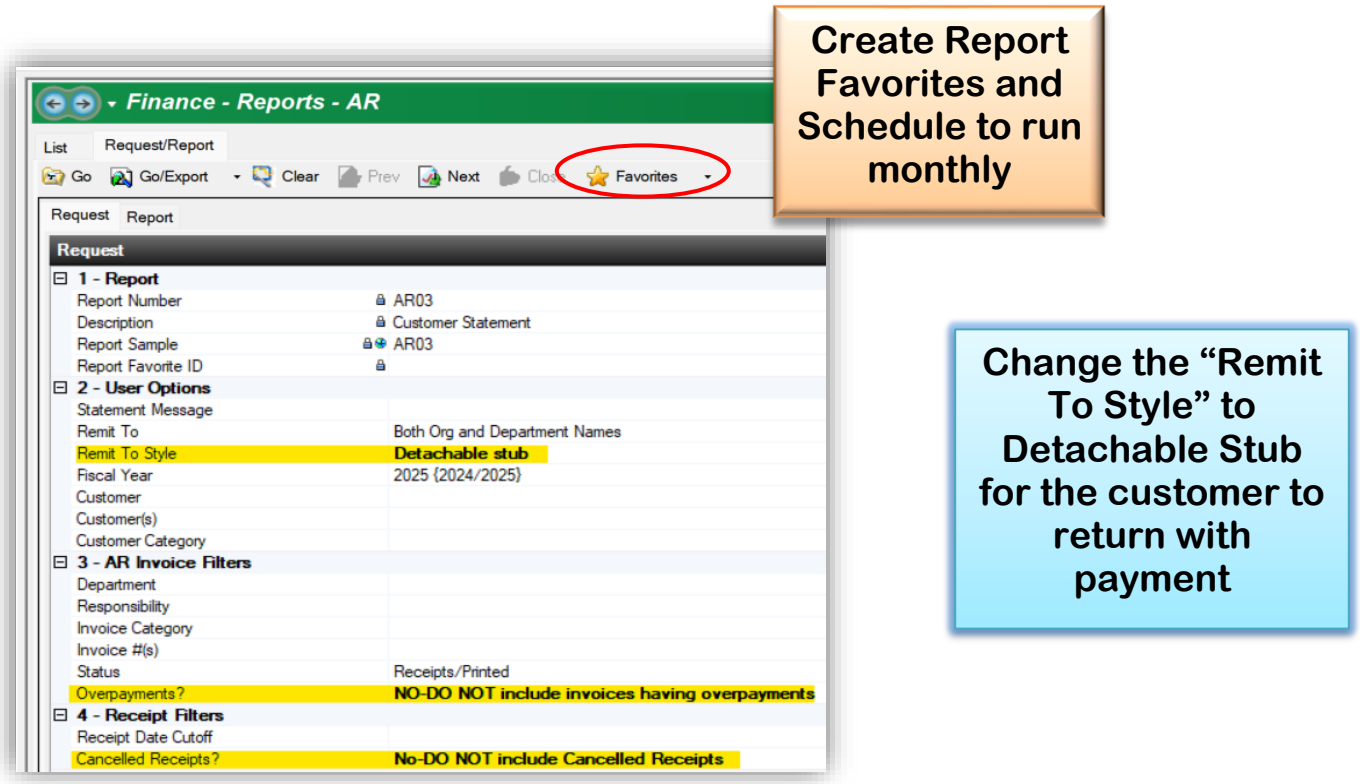
AR04a — Invoice Aging Report

Invoice Number	Invoice Date	Due Date	Invoiced Amount	Paid to Date Amount	Balance Due	Current	1-30 Days Past Due	31-60 Days Past Due	61-90 Days Past Due	Over 91 Days Past Due
									Days Overdue 30	
Disneyland School District (000212)										
AR23-00227	03/02/23	04/01/23	9,000.00		9,000.00				9,000.00	
Anaheim School District 002170)										
AR23-00193	09/16/22	10/16/22	1,402.56		1,402.56					1,402.56
Donald Duck (000309)										
AR22-00244	06/03/22	07/03/22	140.93		140.93					140.93
Mickey Mouse (002185)										
AR23-00205	10/31/22	02/10/23	1,396.43		1,396.43					1,396.43
Daisy Duck (001450)										
AR20-00341	05/05/20	06/04/20	774.28		774.28					774.28
AR20-00347	05/12/20	06/11/20	996.21		996.21					996.21
			1,770.49	0.00	1,770.49	0.00	0.00	0.00	0.00	1,770.49

AR03 Customer Statement Report

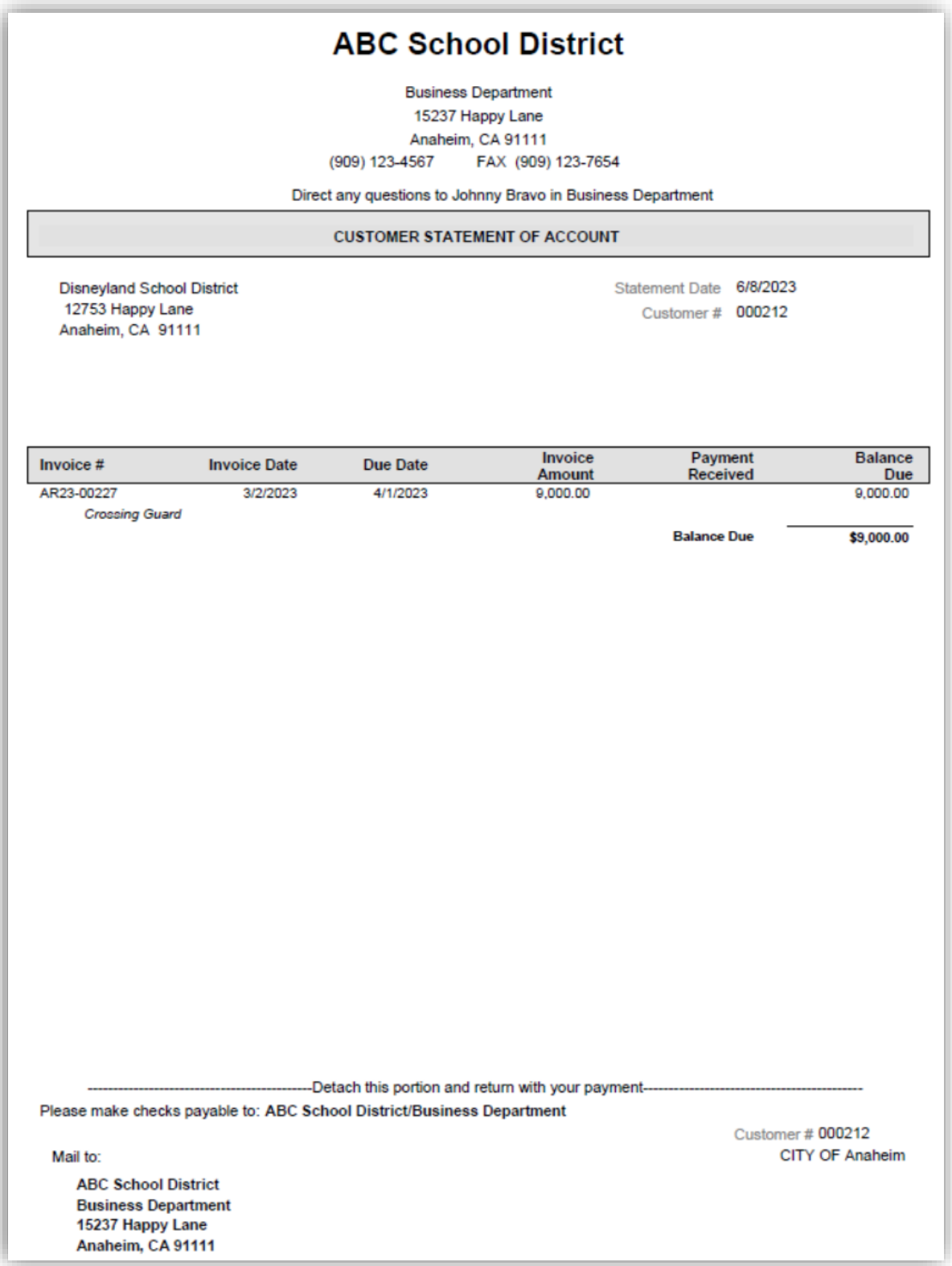
Go to Finance – Reports – AR – AR03 Customer Statement

- **Remit To Style:** Detachable Stub
- **Fiscal Year:** 2025 {2024/2025} default
- **Overpayments?:** NO-DO NOT include invoice having overpayments
- **Cancelled Receipts?:** NO-DO NOT include Cancelled Receipts
- Click **Go** to generate the report
- Review before sending to customers



Example AR03 with Detachable Stub:

Mail the statement to the customer to notify them of the outstanding amount still due.



ABC School District

Business Department
15237 Happy Lane
Anaheim, CA 91111
(909) 123-4567 FAX (909) 123-7654

Direct any questions to Johnny Bravo in Business Department

CUSTOMER STATEMENT OF ACCOUNT

Disneyland School District
12753 Happy Lane
Anaheim, CA 91111

Statement Date 6/8/2023
Customer # 000212

Invoice #	Invoice Date	Due Date	Invoice Amount	Payment Received	Balance Due
AR23-00227	3/2/2023	4/1/2023	9,000.00		9,000.00
Crossing Guard					
				Balance Due	**$9,000.00**

----------Detach this portion and return with your payment----------

Please make checks payable to: **ABC School District/Business Department**

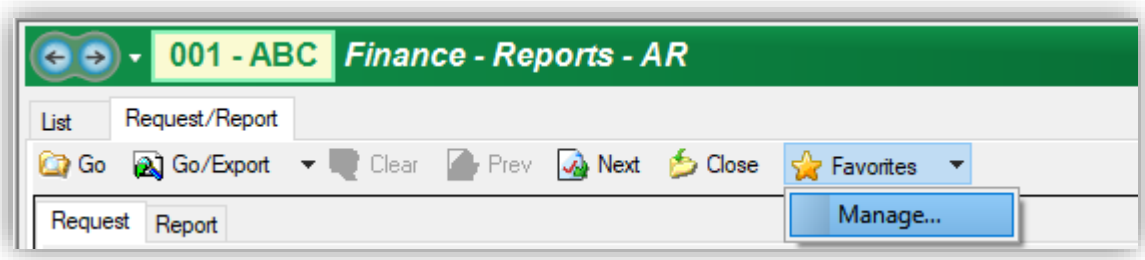
Customer # 000212
CITY OF Anaheim

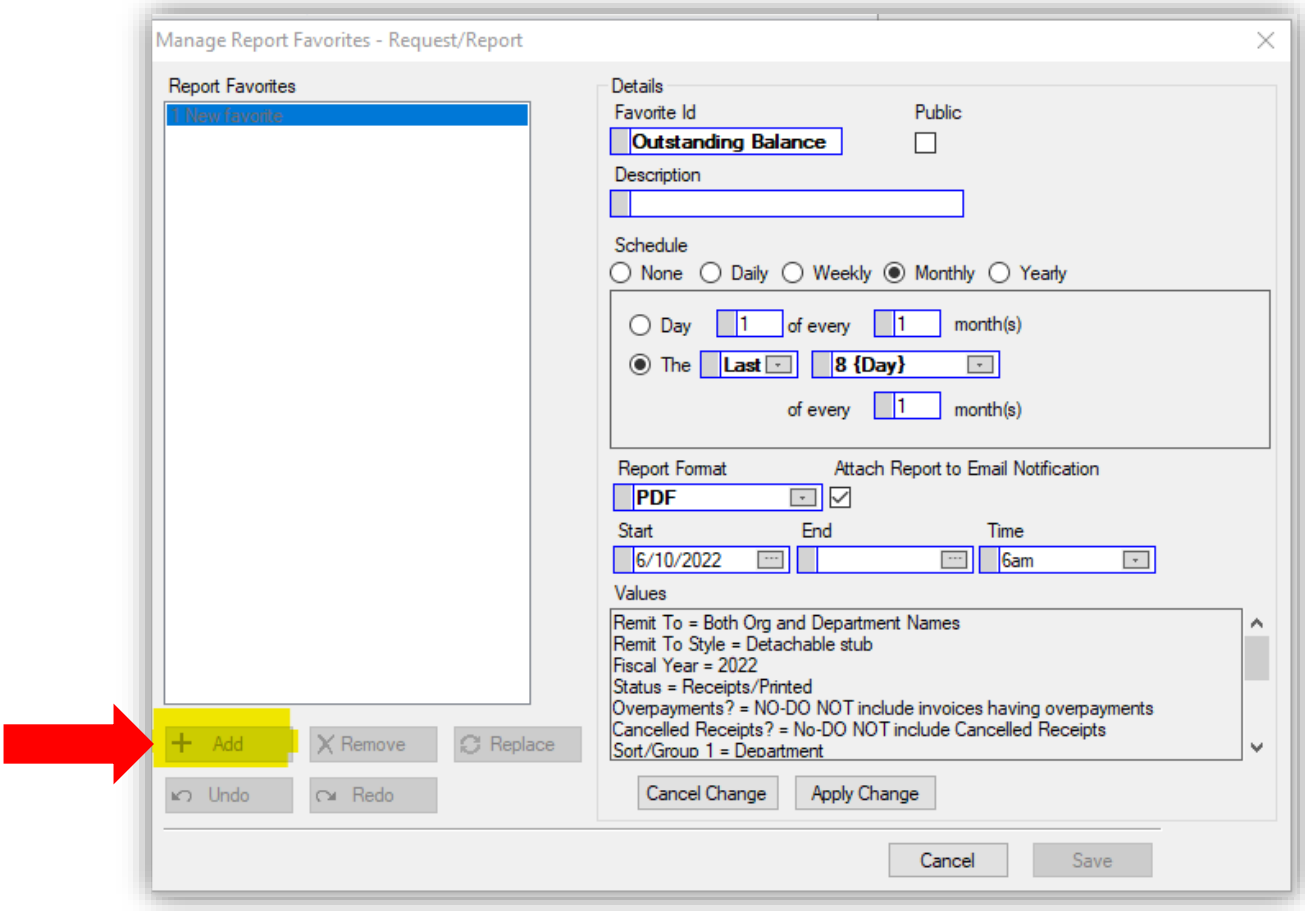
Mail to:

ABC School District
Business Department
15237 Happy Lane
Anaheim, CA 91111

Create Report Favorites and Schedule Reports

Click on Favorites and select Manage to create a report favorite. A scheduled report will be emailed to the user as long as the email is in the User Id set up.





- **Click +Add** to create the report favorite
- **Favorite Id:** Enter Name
- **Description:** Enter Description
- **Schedule:** Choose, Daily, Weekly or Yearly
- **Select Day and Months**
- **Report Format:** Select the report format, typically PDF
- **Start:** Enter date to start the schedule
- **Click Apply Change**
- **Save**

Process Manual Accruals for Due To or 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 1000-7000 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

Example: Manual JE to setup Receivable 9290 Object Code for Estimated Lottery Revenue

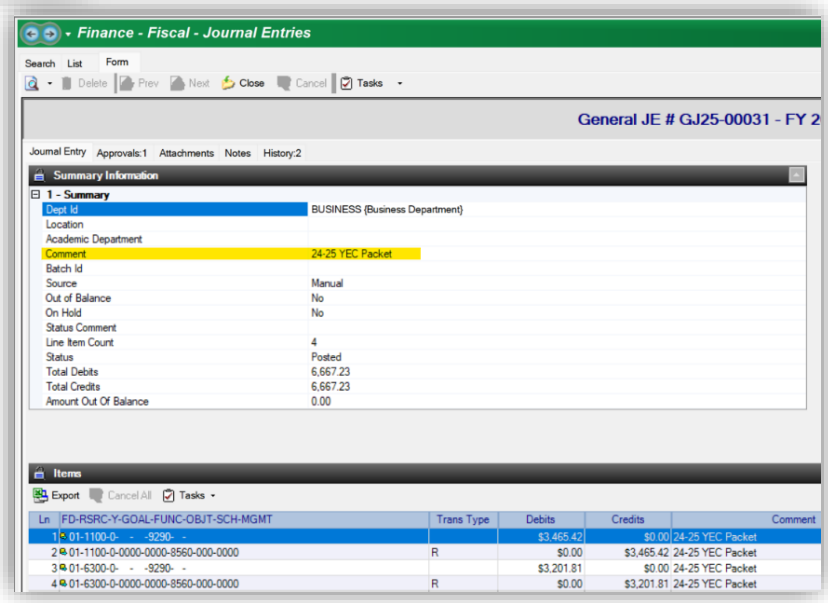
Go to Finance – Fiscal – Journal Entries



- Click New to create JE
- Select 2024/25

Section 1 – Summary

- Enter Comment
- Click New in Items to add account strings
- Go to Tasks to submit



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

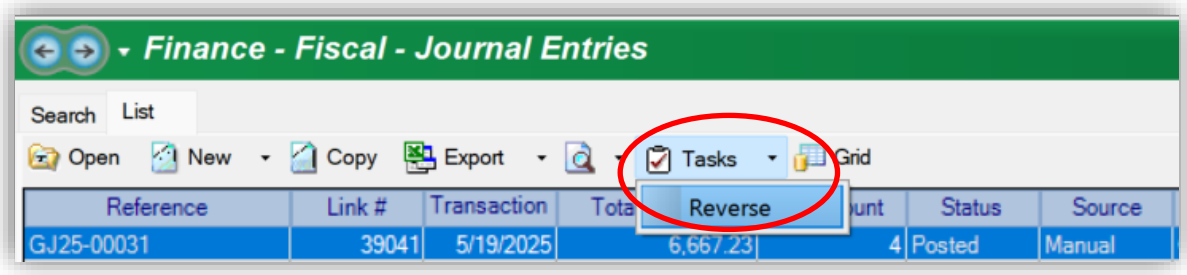
Reverse Due To/From in Next Fiscal Year

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

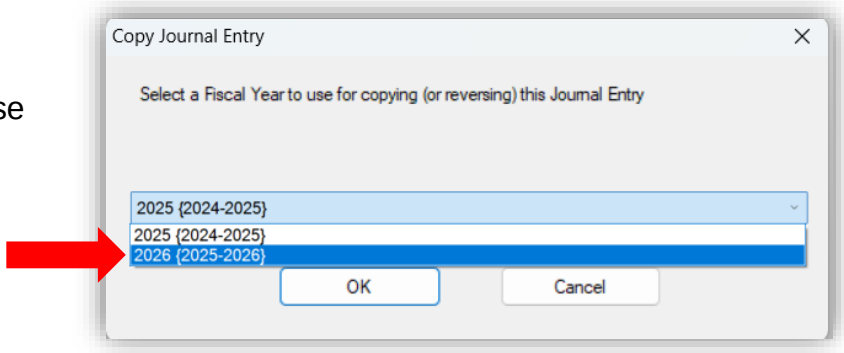
Example: Reverse Manual JE that was setup to Receivable 9290 Object Code for Estimated Lottery Revenue.

Go to Finance – Fiscal – Journal Entries

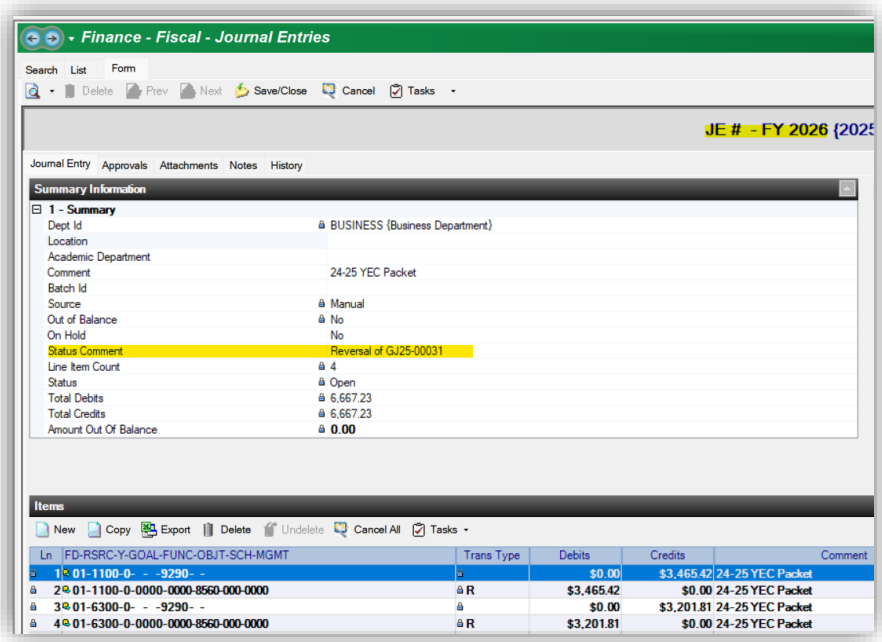
- Enter GJ from FY25



- From List Tab Use Tasks to Reverse
- In dialog box choose 2026 {2025-2026}



The system will auto populate the Status Comment with “Reversal of GJ25-XXXXX” and create a new Journal Entry in FY2026 {2025/2026}.



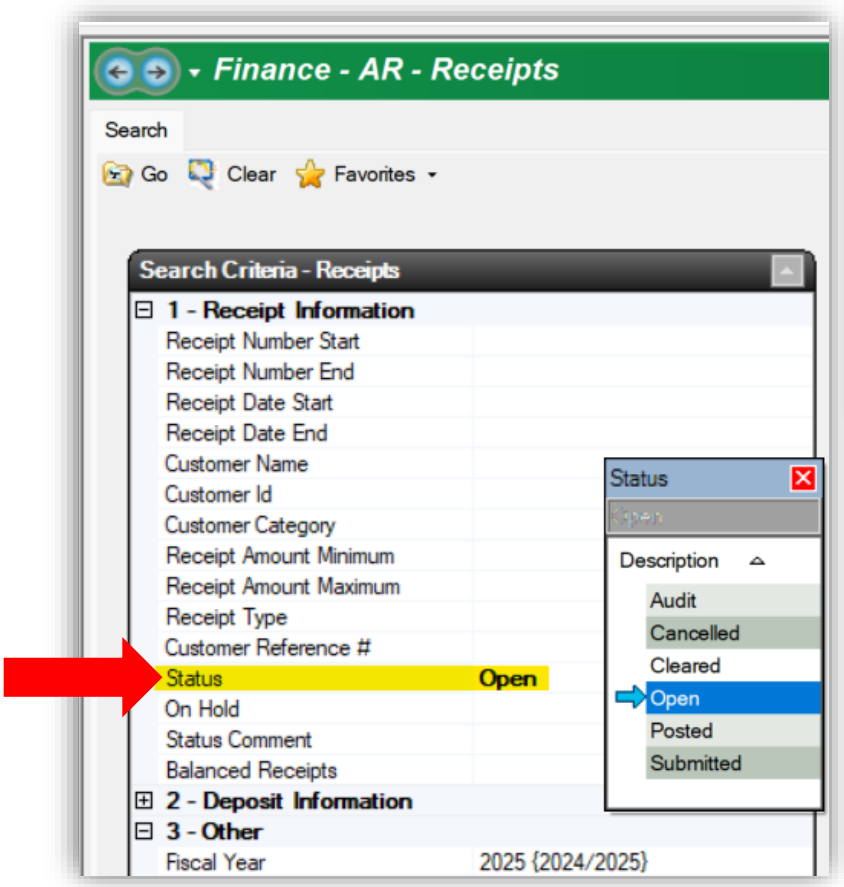
- Go to Tasks to Submit JE
- The system will reverse the Debits and Credits in FY26

Clear Outstanding Receipts

The fiscal year cannot be closed with outstanding receipts that have a status of Audit, Open or Submitted. The District will need to select each status and review and determine if the deposit is still valid, if so process by the **last Cash Deposit June 16, 2025** or delete and reenter after 7/1/2025.

Go to Finance – AR – Receipts

- **Status:** Audit, Open, Submitted – ***Need to run separately for each status***
- **Fiscal Year:** 2025 {2024/2025}
- **Click Go** to generate list



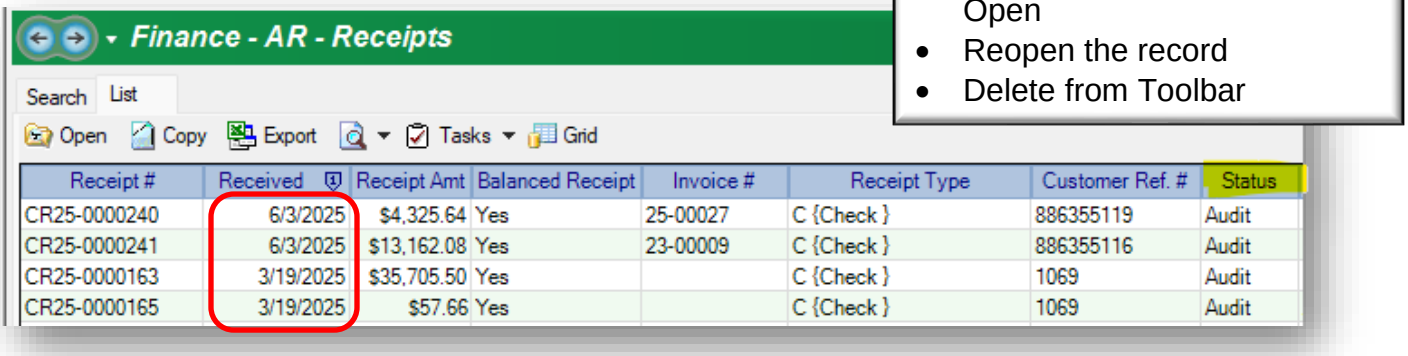
Last Cash Deposit 6/16/2025!

After this date, Receipts must be dated 7/1/2025 or after.

Outstanding Receipts will need to be deleted and reentered with 7/1/2025 date or after.

If Receipts are no longer valid:

- Open Receipt record
- Go to Tasks to Return to Open
- Reopen the record
- Delete from Toolbar



Receipt #	Received	Receipt Amt	Balanced Receipt	Invoice #	Receipt Type	Customer Ref. #	Status
CR25-0000240	6/3/2025	$4,325.64	Yes	25-00027	C {Check }	886355119	Audit
CR25-0000241	6/3/2025	$13,162.08	Yes	23-00009	C {Check }	886355116	Audit
CR25-0000163	3/19/2025	$35,705.50	Yes		C {Check }	1069	Audit
CR25-0000165	3/19/2025	$57.66	Yes		C {Check }	1069	Audit

Create Invoice to Setup Accounts Receivable

Invoices can be created and processed through Year End Closing to setup Accounts Receivables Accruals.

Starting July 1, 2025 (see next section), the district can also go straight to **Receipts** to deposit items depending on your District practices, be sure to select 2024/25.

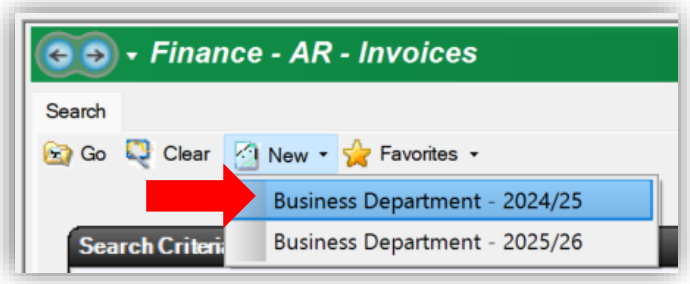
Create an Invoice

Go to Finance – AR – Customer

- Search and make sure customer exists before starting the process

Go to Finance – AR – Invoice

- Click New to create an invoice
- Select 2024/25 to create in the correct fiscal year
- Fill in all the criteria required for the Invoice, Items and Accounts tabs
- Save/Close
- Go to Print Invoice Activity



Print Invoice

Go to Finance – AR – Print Invoices

- Enter your department from the drop-down menu
- Status option: Open
- Click Go (Note the list will provide you with an IN25-xxxxx invoice)
- From the List screen select the Tasks menu
- Select Print Invoices
- You do not have to actually print the invoices but you will need to select the printer icon so the system thinks you have printed
- **Printing an invoice** moves the invoice to Printed Status

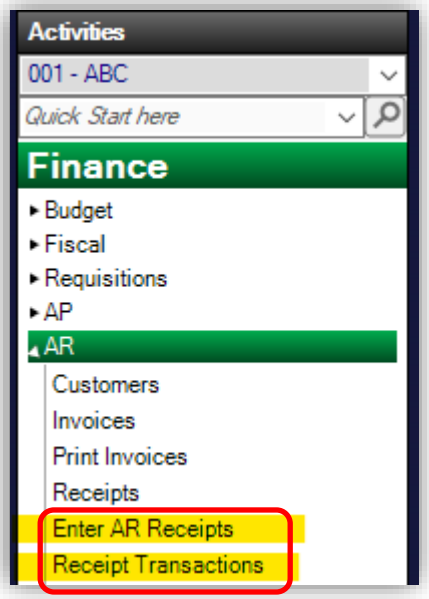
Return to the Year End Closing activity and process new invoice to establish the Accounts Receivable Accrual

Go to Finance – Processes – Year End Closing

- Process new invoice

Create Accruals in Enter AR Receipts or Receipt Transactions

Starting July 1, 2025 entries can be made in Enter AR Receipts or Receipt Transactions to create accruals. This will create the necessary journal enteries without going to the Year End Closing activity until final close. Based on your District pratices and procedures if revenue needs to processed through Year End Closing an invoice must be created.



AR Receipts can be processed using:

- ***Enter AR Receipts***
  OR
- ***Receipt Transactions***
  - Receipt Transactions are all types of deposits in batch format
  - Import template available in Online Resources

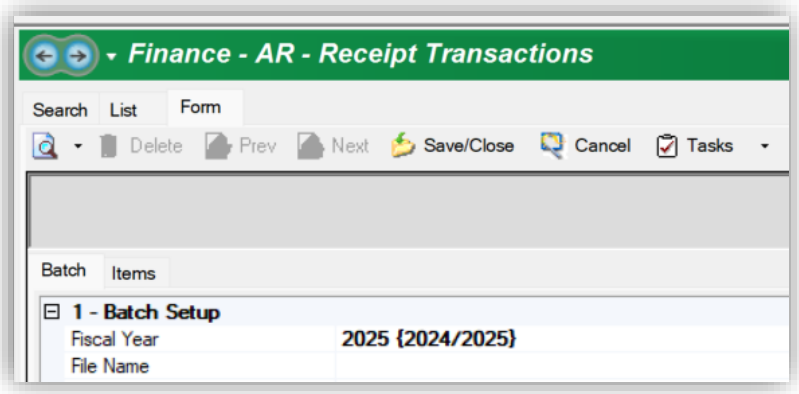
After July 1, 2025 Receipt Transactions can be used to post to FY25 up until date determined by the District.
At that time, outstanding revenue receipts must be created as an invoice to be process through Year End Closing.

Example – Enter using Receipt Transactions Activity:

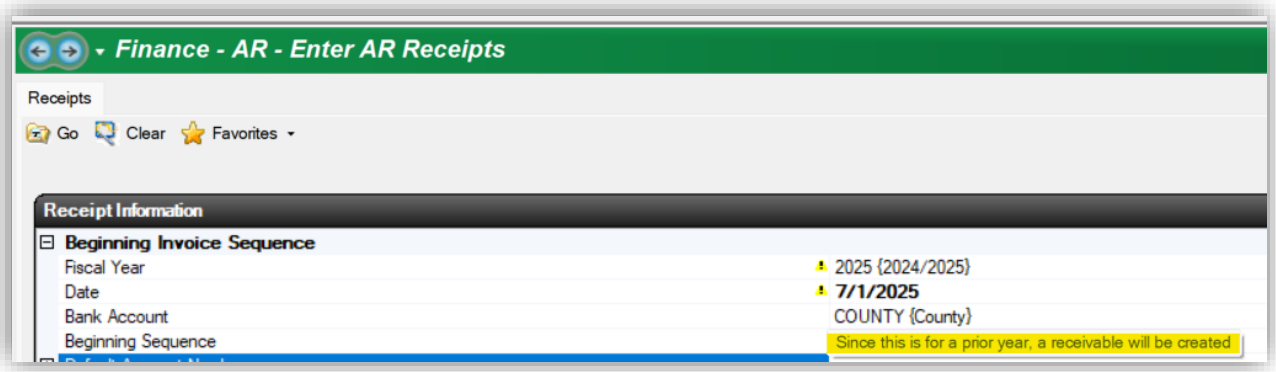
Go to Finance – AR – Receipt Transactions

July 1, 2025 and after, the system will default to 2026 {2025/2026}

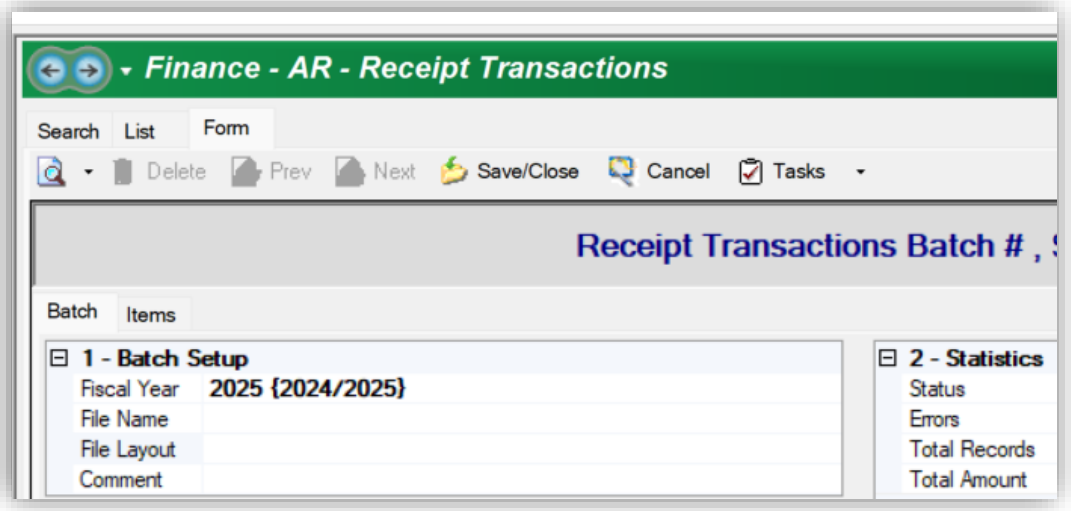
- **Change the Fiscal Year to 2025 {2024/2025}** to create accruals for FY25
- Click New to open a batch
- **DO NOT Combine Fiscal Years in Receipt Transactions**



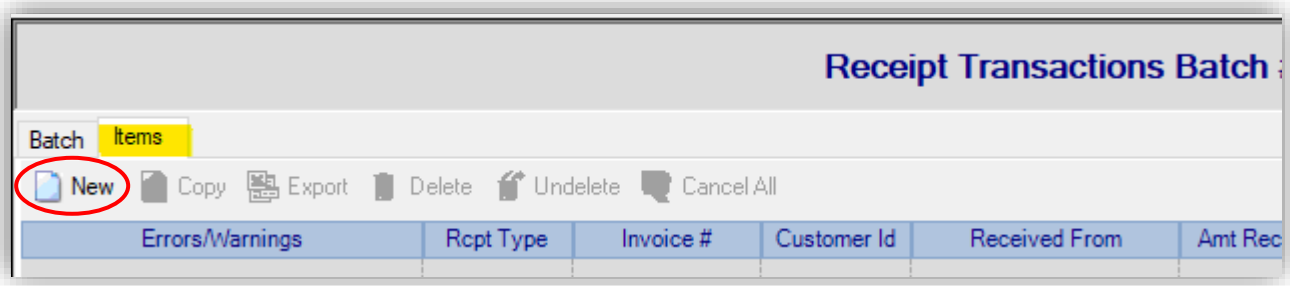
Be careful to select the correct fiscal year based on when revenue incurred!



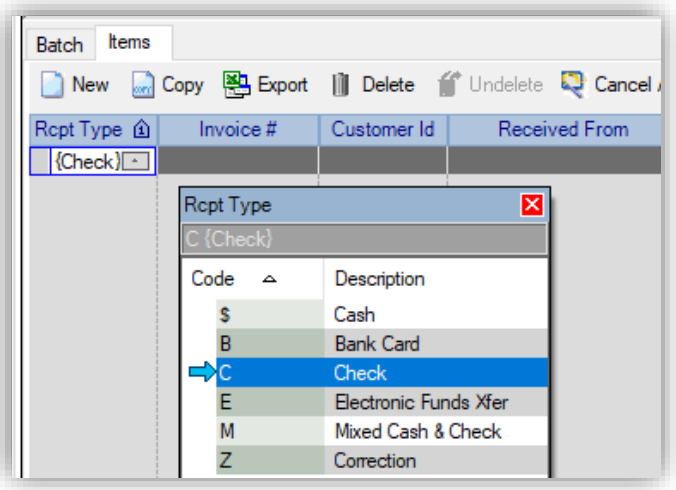
- **Fiscal Year:** 2025 {2024/2025) to create AR Accrual
- **File Name:** Ability to use the Receipts Transaction Import Template



- Click on the Items Tab to add Receipt Types

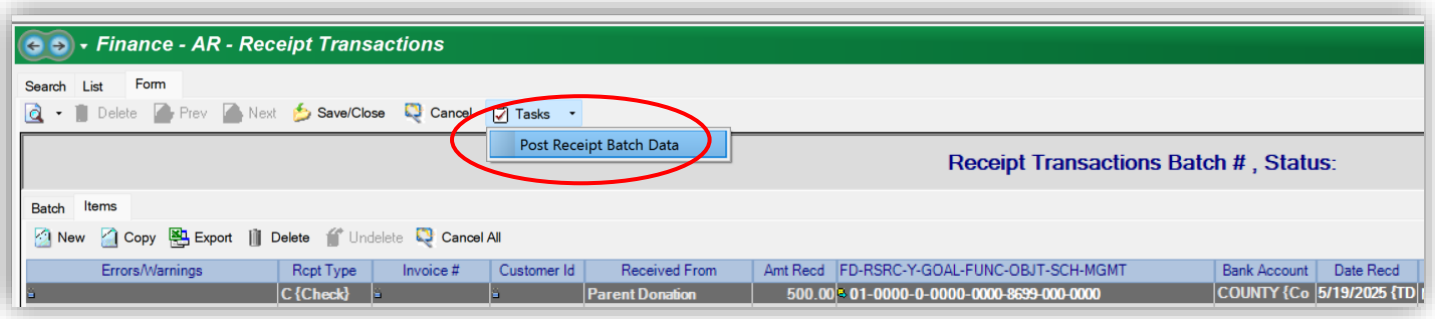


- Click New to add Receipt Types in Rcpt Type Field



- Enter required fields
- Comment required when Receipt not applied to an invoice
- Click New or Copy to enter more items
- Check the Errors/Warning field for missing Data
- Save/Close

- Go to Tasks to Post Receipt Batch Data

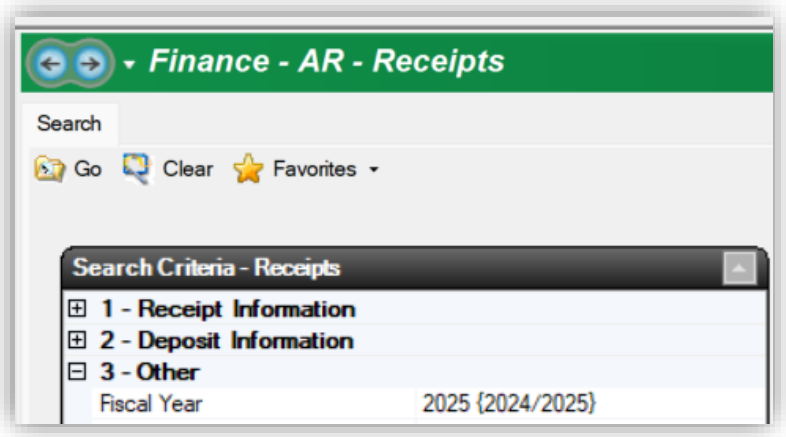


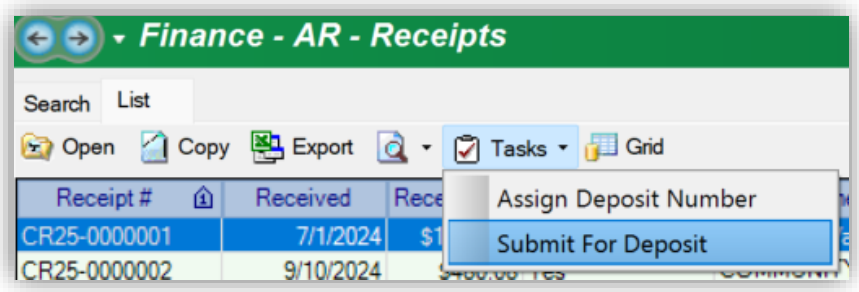
- Receipts Transaction will change to Completed
- Go to Receipts to submit transactions to Submit for Deposit

Submit Receipt Transactions Batch in Receipts Activity

Go to Finance – AR – Receipts

- Search for Status: Open
  OR Transaction Batch Id
- Click **GO** to get batch(s)
- Go to Tasks to Submit for Deposit
- Approve as usual and send to SCOE Business Services





After Cash Receipts Deadline 6/17/2025, be sure the Cash Receipts are dated 7/1/2025 or later

Considerations after FY25 last cash deposit date June 16, 2025

- Pending Receipts batches cannot be processed through Year End Closing
    - Audit Status is pending SCOE deposit completion
- If Invoice is in ***Receipts*** Status, Cancel the receipts if not able to make the Cash Close deadline, process the invoices through Year End Closing
- Any remaining items on the Fiscal Year End Checklist must be accrued using the Year End Closing activity or canceled in the Invoice if no longer valid
- All invoices in **Printed** status will default as Accrual
- **Use the Year End Closing activity to move invoices to FY26**

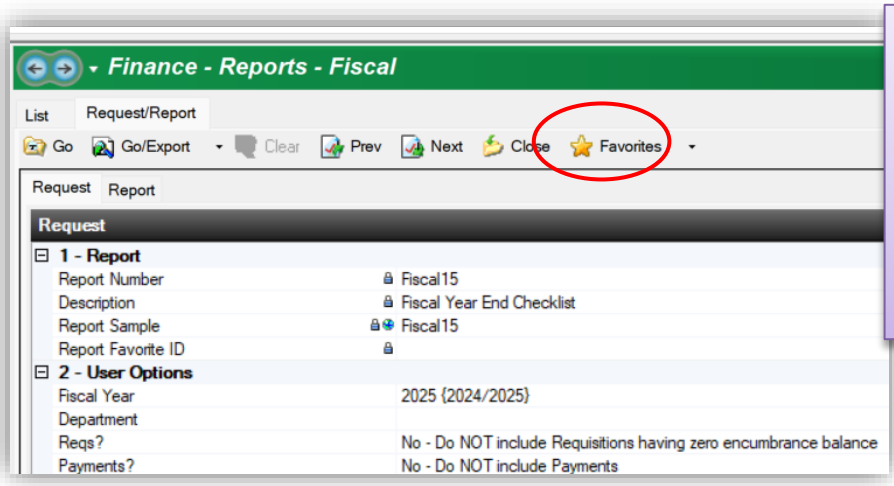


Review Fiscal15 Fiscal Year End Checklist

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.**

Go to Finance - Reports - Fiscal - Fiscal15

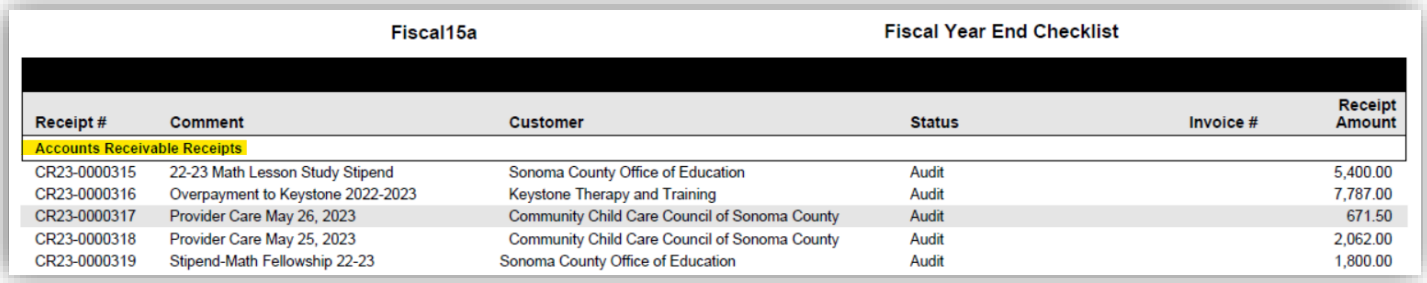
- **Fiscal Year: 2025 {2024/2025}** (System will default to FY26 after July 1)
- Click **Go** to generate report



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. Scroll down on the Report to see outstanding AR invoices after the Requisition detail.



Fiscal15a — Fiscal Year End Checklist

Receipt #	Comment	Customer	Status	Invoice #	Receipt Amount
Accounts Receivable Receipts					
CR23-0000315	22-23 Math Lesson Study Stipend	Sonoma County Office of Education	Audit		5,400.00
CR23-0000316	Overpayment to Keystone 2022-2023	Keystone Therapy and Training	Audit		7,787.00
CR23-0000317	Provider Care May 26, 2023	Community Child Care Council of Sonoma County	Audit		671.50
CR23-0000318	Provider Care May 25, 2023	Community Child Care Council of Sonoma County	Audit		2,062.00
CR23-0000319	Stipend-Math Fellowship 22-23	Sonoma County Office of Education	Audit		1,800.00

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

Year End Closing Process

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

Accrual, Carryover, Release Options



- Must process/clear all **outstanding** receipts prior to processing any AR accruals
    - Accrual balances are based on the last known amount remaining on the invoice
    - Invoice amounts will default as accrual dollar amounts for Year End Processing
    - Should prevent potential data entry errors
- If a receipt has not been posted in FY25, a necessary receivable may not be accrued
    - The posting from the Year End Closing will show an error
- Documents with errors will not post
    - Errors must be resolved first in ***Finance – AR – Invoices***
- The accrual and carryover columns on the year-end list are editable, but **may not** be a negative value
    - **Must clear all negative amounts**. Including negative line items within an invoice that has a total positive amount, the accounts will redistribute in the Year End Process.

      Go to Finance – AR – Invoices
- The entire outstanding amount will be set to the accrual column because Frontline ERP Online default is Accrual.
    - Accrual Amount must be manually changed
    - Watch for negative release amounts **(red)** when the amount is changed
- The accrual process will result in FY25 journal entries which establish AR's (Debits object 9229) and records revenue (Credits objects 8XXX) in 2024-2025.

Accrual Option

This option is used when revenue is earned prior to June 30 but actual cash will be received in the next fiscal year. This will move the invoice to the next fiscal year, add the appropriate accounts and write a history record. The software will create a journal entry with a transaction date of 6/30, debiting the prior year Receivable 9229 object code and crediting the closing year revenue account.

- For Invoices, the system default is the entire amount in the Accrual field
- If Accrual is equal to Outstanding amount, then change the Process field to Yes
- Prior Year Receivables can be accrued
- If accrual is less than Outstanding amount, enter amount to be accrued and the difference will be Released
- Automatically sets the Process field to Yes
- Go to Tasks to Post or continue "working the list



Ref #	Process	Message	Outstanding	Accrual	Carryover	Release	Complete?
AR25-00002	No		200.00	200.00	0.00	0.00	No
AR25-00007	Yes		76,348.00	76,348.00	0.00	0.00	No

Invoice Accrual Process



- Creates Journal Entry Record in FY25
  - Debit 9229, Credit 8XXX Revenue
- Adds accounts to FY25 with a transaction date 6/30/25
- Creates a History Record

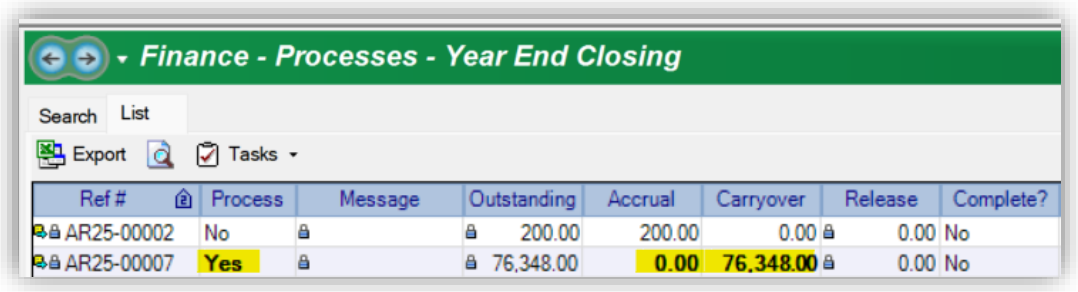
NOTE:

- The Asset/Liability roll, which takes place after 2024-25 is closed, will move the General Ledger amounts from Object 9229 in FY24 to General Ledger Object 9210 in FY26
- Until the Asset/Liability roll is performed, there will be no balance in the FY26 general ledger object 9210 to offset the receivables in FY25 object 9229.

Carryover Option

This will not write any journal entries. It will simply add the next year's accounts and write a history record. The carryover option is not typical in our county since the revenue should be recognized when services are performed.

- Enter 0.00 in Accrual field
- Enter the amount in the ***Carryover*** field
- Automatically calculates the Release amount and sets the Process field to Yes
    - Go to Tasks to Post or continue "working the list"



Invoice Carryover Process

- The system moves the invoice to the next fiscal year FY26
- Add accounts to FY26
- Creates a History Record

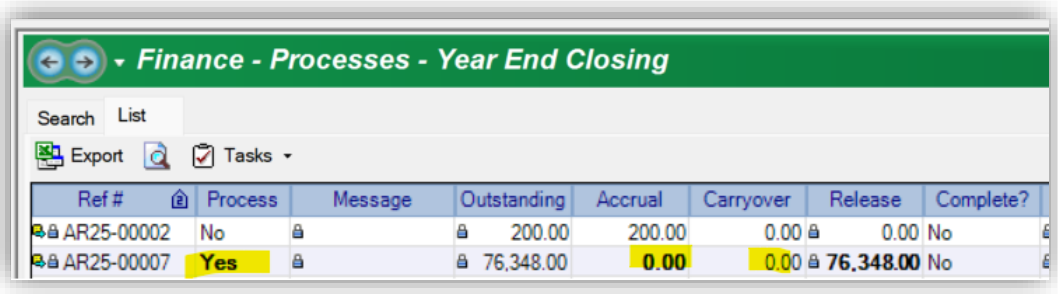


Release Option

This option will change the Invoice to Completed and will not move to FY26. This is the same process as Manually Complete in AR invoice.

- Enter 0.00 in Accrual and Carryover fields
- Automatically sets the Process field to Yes
- Go to Tasks to Post





Invoice Release Process

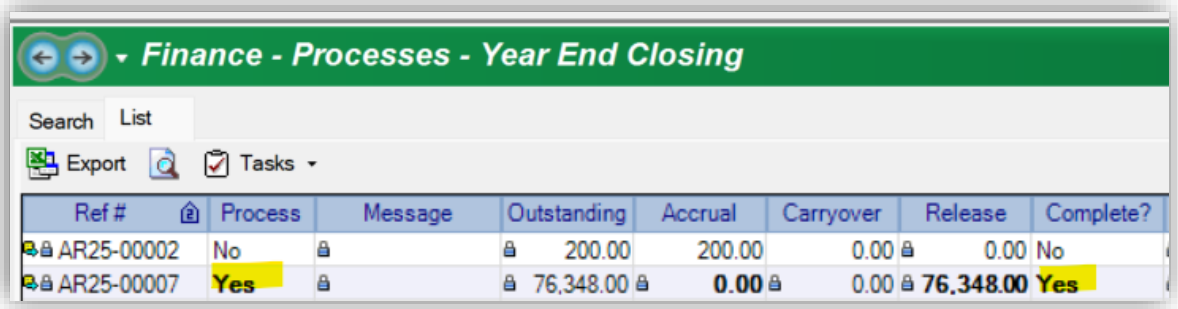
- Invoice status will be changed to Completed
- Creates a History Record

Complete Option

The Complete only applies to invoices which are not in “Open” status. When set to Yes, the Release column will be set to the value of the Outstanding column, and the Accrual and Carryover columns will be set to 0.00

- Enter **0.00** in the Accrual
- Enter **Yes** in the Complete? Field
- The system will automatically change the Process field to Yes
- Go to Tasks to post

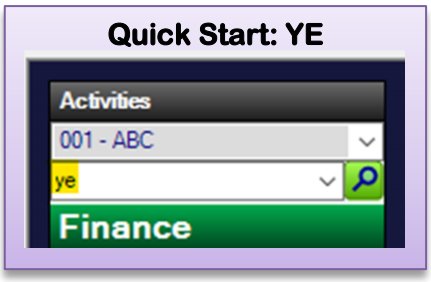
COMPLETE



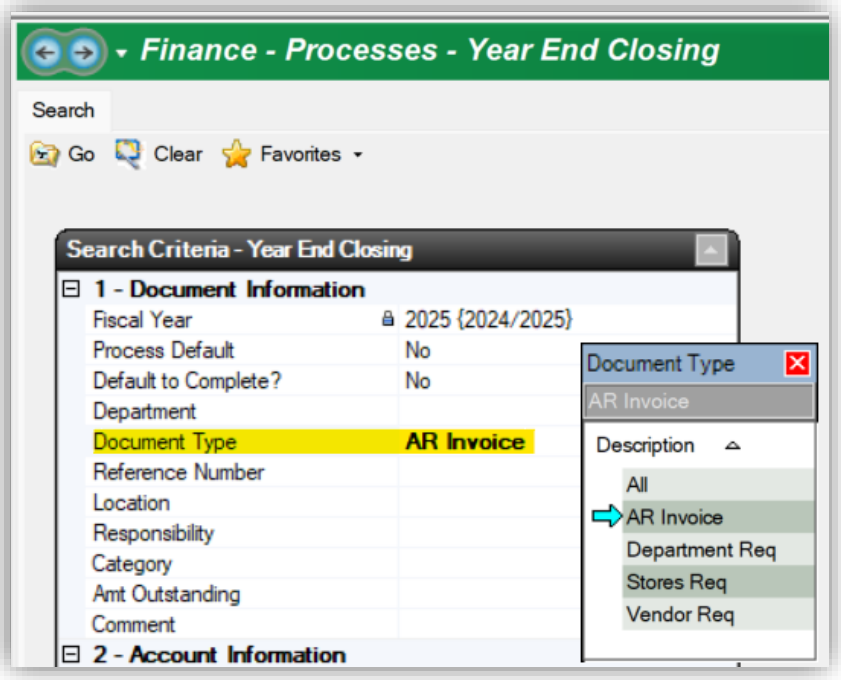
Year End Closing Activity

As the fiscal year winds down, invoices will need to be reviewed that do not have a status of Complete or Cancelled. It is important that you do so before closing the books since all invoices must be accrued, completed or cancelled.

- Provides a list specific to AR Invoices
- Provides the screens to set up AR accruals



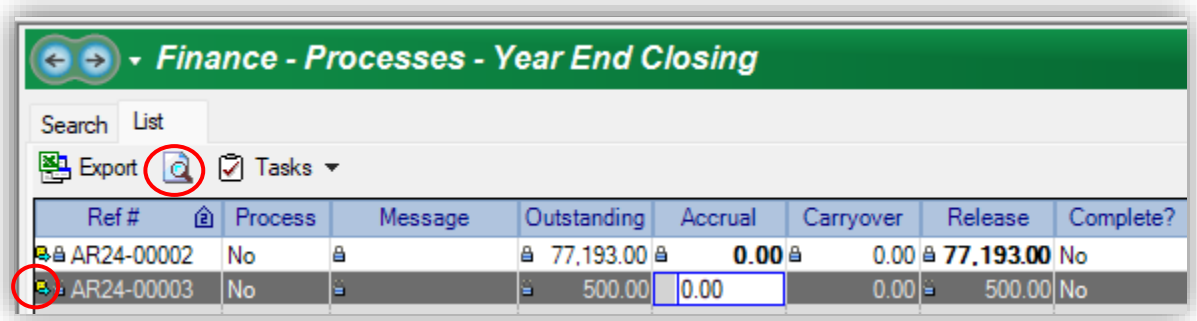
Go to Finance - Processes - Year End Closing



- **Fiscal Year: 2025 {2024/2025}** (System defaults to FY26, after July 1)
- **Document Type:** AR Invoice
- **Process Default:** No
- **No** allows you to select which invoice will move forward
- **Yes** will automatically change ALL to process without reviewing

- **Click Go** to create list

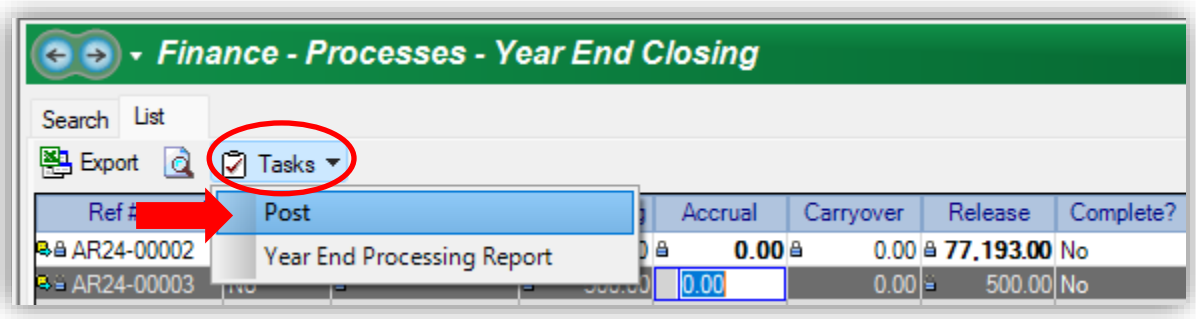
- Review the list for Open Invoices, these cannot be processed through Year End Closing
- Determine if outstanding amount is Accrual, Carryover or Release



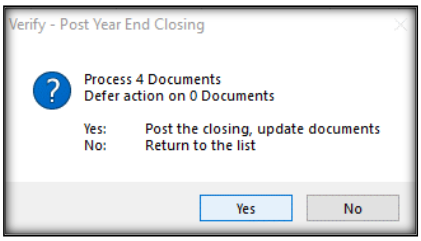
- Highlight invoice and click on the Preview Button to review the invoice details
- Use the quick link next to Ref # to review invoice

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

Post Year End Closing Items



- Go to Tasks to select **Post** to process all ARs flagged **Yes** in Process column
- Verify that you want to process these invoices
- Be sure you agree with the posting count ***before*** clicking Yes

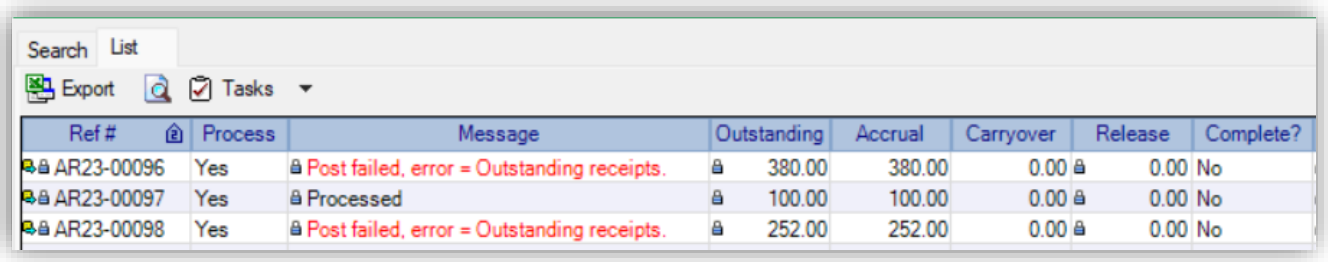


If you want to continue to work the Year End Closing list, be sure to go back to Search Criteria, Click Go to refresh the list

Review Errors in Year End Closing

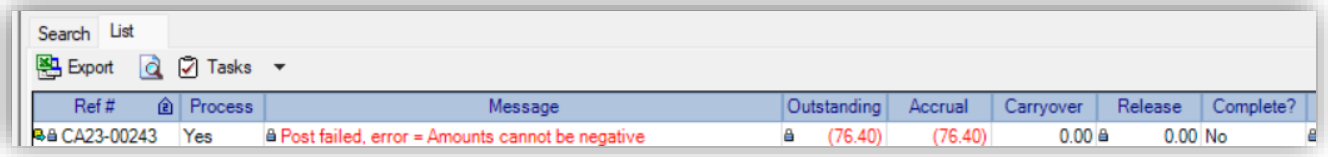
Review the Message Column for **"Post failed error"**. If you hover over the error or enlarge the column, you can see the posted failed message. ***Errors must be resolved in the Invoice in order to be processed in the Year End Closing.***

Example: Post failed, error = Outstanding Receipt



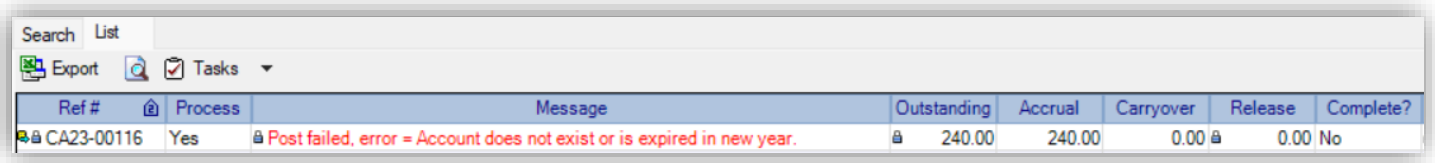
- Cancel the receipts, process the invoices on this list, and then re-enter your receipts.

Example: Post failed, error = Amounts cannot be negative



- To resolve this error, you must open the invoice and make your changes there.

Example: Post failed, error = Expired Accounts



- Two options: Change the revenue account in the invoice
  -OR- create the revenue account in the next fiscal year
- Use the quick link next to the AR # to review the AR Invoice detail
- Go to the Receipts Tab
- If Status is submitted, then the AR Receipt is still in process
- If this is after the June 17, 2025 Cash Deposits Deadline, then you will need to delete the AR Receipts to enter July 1, 2025
- Review the Year End Closing list again to verify that these items have cleared

Rollback Year End Processing Prior to Close

Invoices that have been processed through Year End Closing can be rolled back in the invoice using Rollback Year End Processing, as long as the invoice does **not** have Receipts associated. Once the invoice is rolled back, the items, amounts and account codes can be changed until the District's cutoff date. The Rollback option is based on User Permissions.

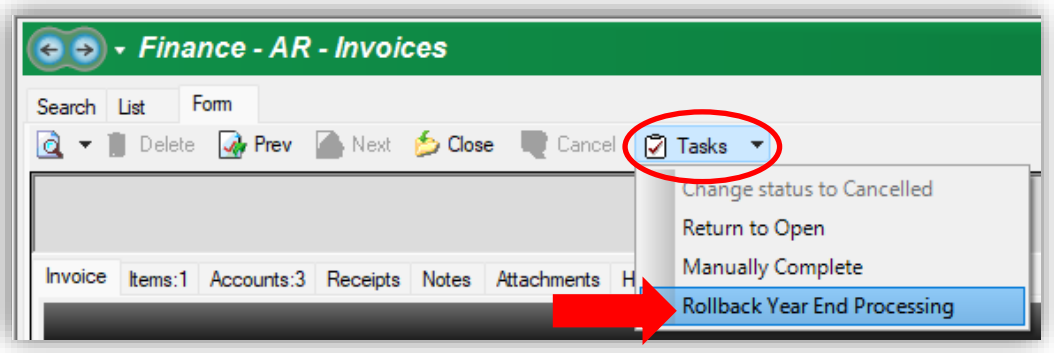
- Can be used on invoices in any status, **except** Canceled or Complete Status
- Returns the Amounts and Accounts back to original setup
- Receivables that were set up for FY26 will be reversed
- Make the appropriate changes
- Invoice **MUST** be processed again on the Year End Closing or Manually Completed

Go to Finance – AR – Invoices

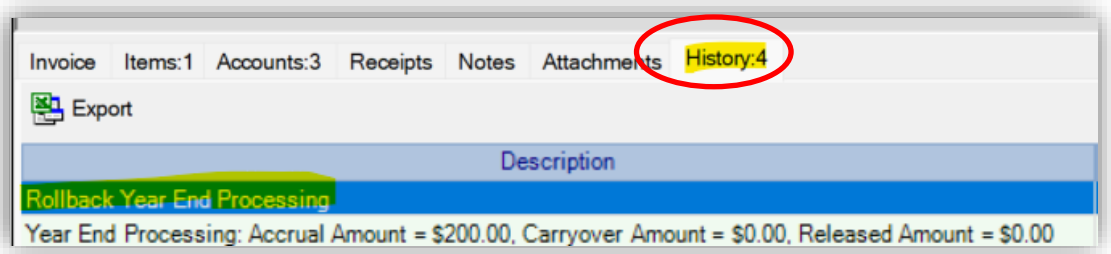


Search Criteria:

- Enter the invoice you need to review
- **Invoice Number:** IN25-XXXXX
- **Fiscal Year**: 2026
- Click **Go**
- Open the Invoice
- Go to Tasks
- Select Roll Back Year End Processing **(DO NOT Select Return to Open)**
- Now the invoice can be edited or Manually Completed

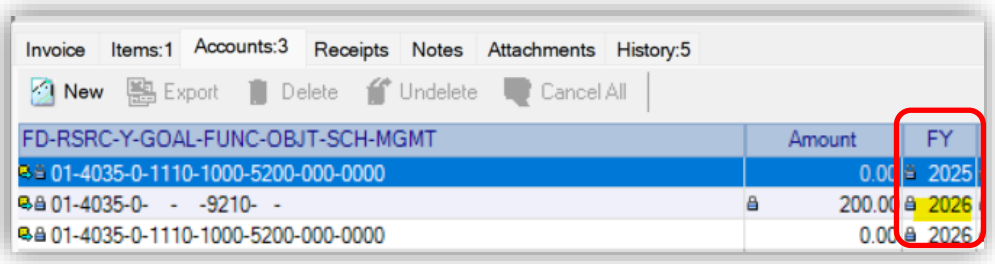


- Creates a History Record of the Rollback Year End Processing and changes back to FY 2025

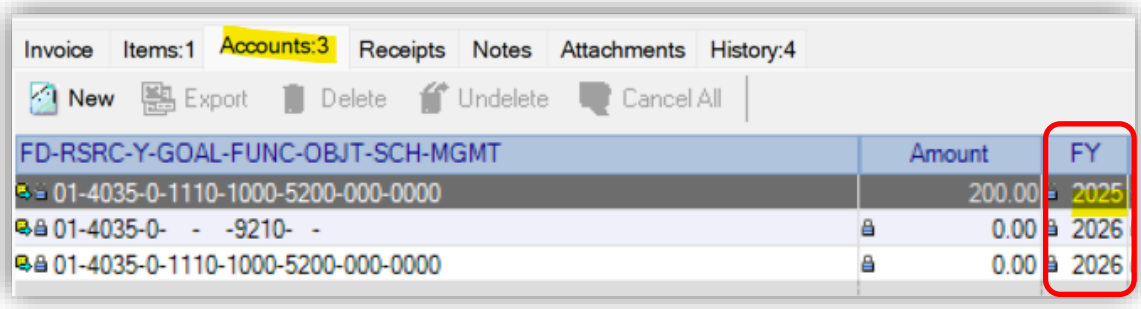


Until the Asset/Liability Roll is done for your district later in September, you will be viewing **9229 in FY25** and **9210 in FY26** for all AR's in the G/L for balancing. In the AR Accounts Tab, you will see the original FY25 Receivable, and the FY26 9210 GL Account listed.

Before Rollback Year End Processing in FY2026:



After Rollback Year End Processing returns invoice to FY2025:



After an invoice has been Rolledback edits can be made to the invoice and processed through Year End Closing activity again, Canceled or Manually Completed

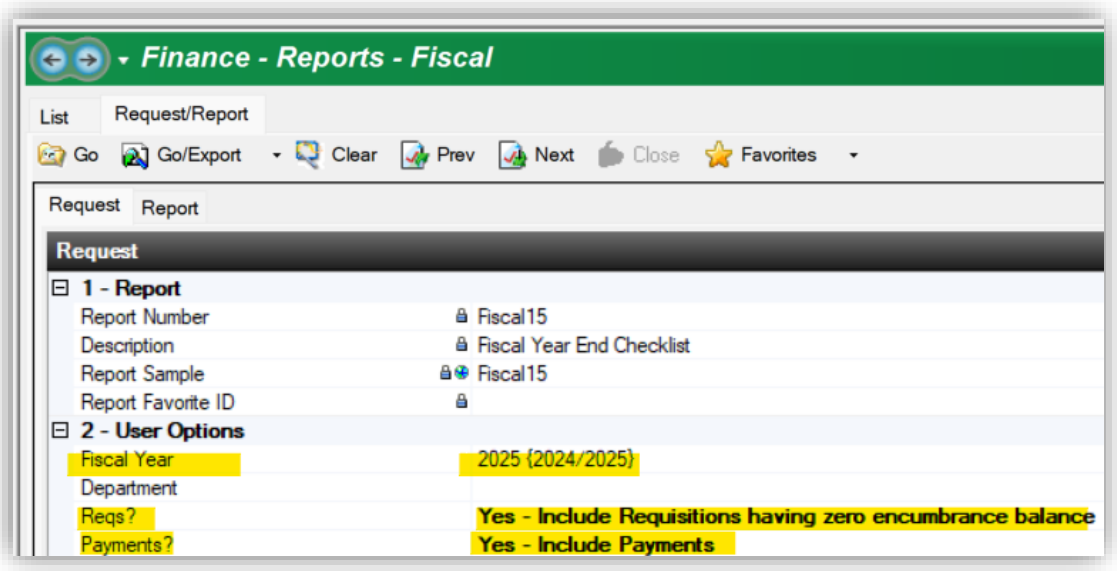
Final Reports

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



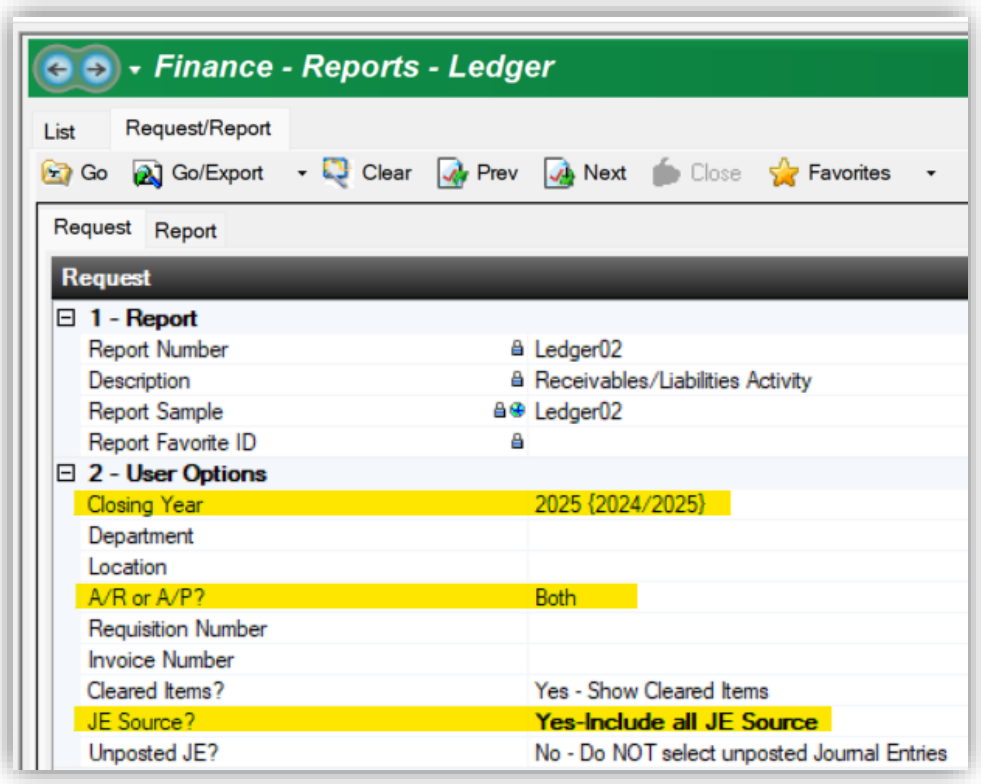


The **Fiscal 15 report MUST be completely clear** (no transactions) in order to close the fiscal year

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

