Sonoma County Office of Education

Accounts Payable Accruals for FY26



June 12, 2026

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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 FY26 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
- Final Reports to review Fiscal15 Fiscal Year End Checklist
- Review Closing Year Ledger02 Receivables/Liabilities Activity

Final FY26 AP Check Processing June 16, 2026 by 12:00 pm

DO NOT create AP batches after deadline between June 16 1:00 pm and June 30

Final FY26 Cash Deposit June 15, 2026 by 4:30 pm

DO NOT Create AR Receipts batches after deadline between June 23 and June 30

***** IMPORTANT *****

Frontline ERP allows batches to be created 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. **DO NOT** to create any new batches until after July 1, 2026 cash roll and must be dated 7/1/2026 or after!!!

Resolve All Prior Year Accounts Payable Accruals

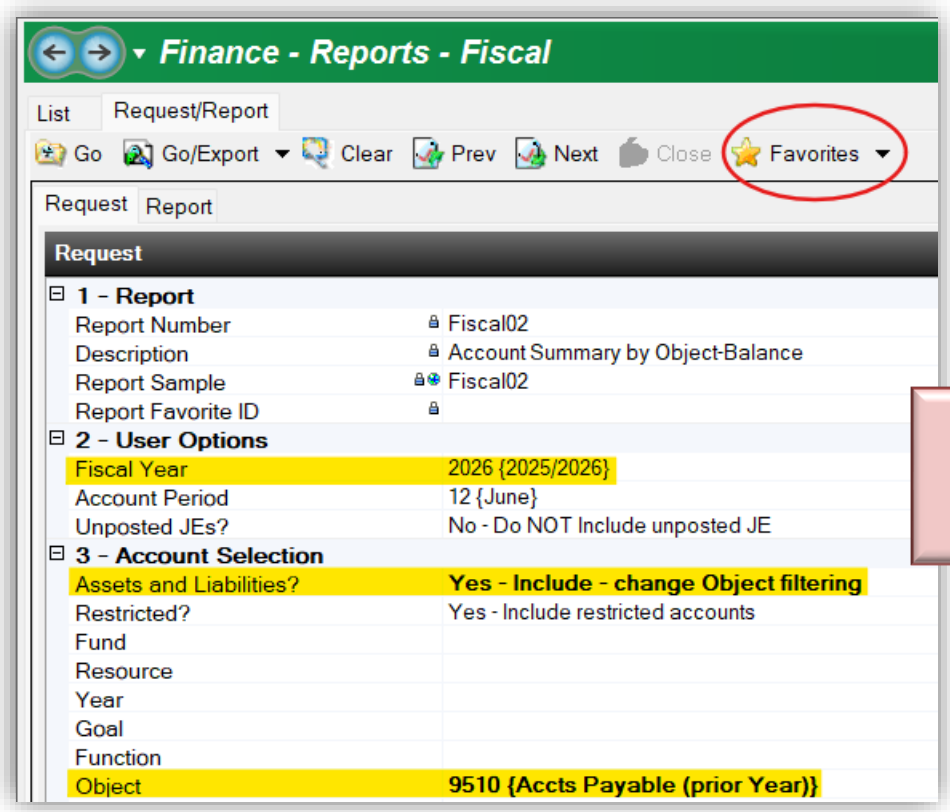
These are Payables set up last fiscal year in 9529 object code that rolled to 9510 object code. Review that there are no balances remaining in 9510 Prior Year Payables Object Codes. Run the Fiscal02 Account Summary by Object-Balance or Fiscal03 Account Balance Transaction Detail by Object.

Go to Finance – Reports – Fiscal – Fiscal02 or Fiscal03

- **Fiscal Year**: 2026 {2025/2026}
- **Assets and Liabilities**: Yes – Include – change Object filtering
- **Object**: 9510
- Click **Go** to generate the report

Create Favorites to Save Time

Favorites



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

- 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 2025 {2024/2025}** for prior year closing.

Example Fiscal02 – Fiscal02 with an Account Balance.

Fiscal02a — **Account Summary by Object-Balance**

Balances through June (12) — **Fiscal Year 2025/26**

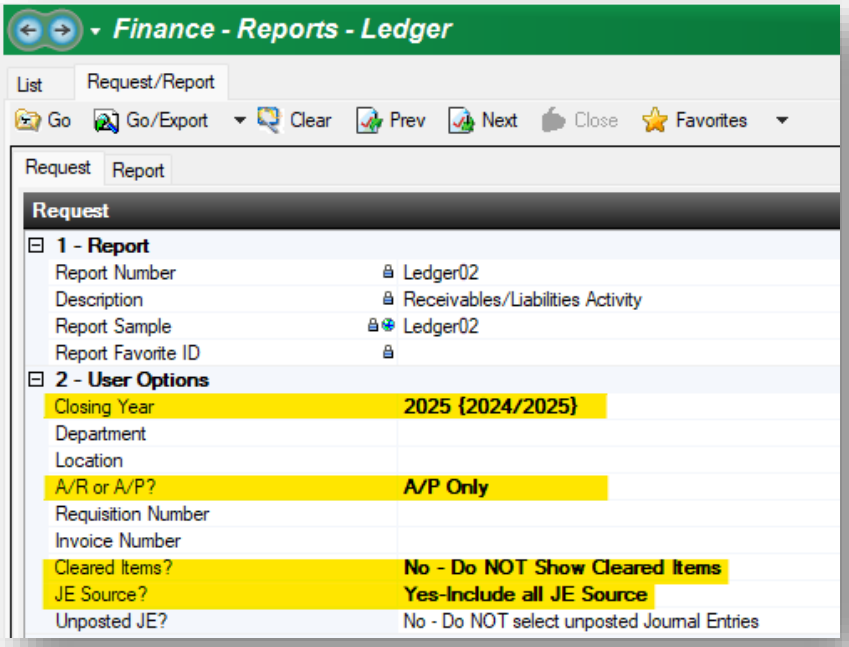
FD- RSRC- Y- GOAL- FUNC- OBJT- SCH- MGMT	Description	Starting Balance	Debit	Credit	Account Balance
Fund **01 - General Fund**					
01- - - - - 9510- -	Accts Payable (,	685.29-	435,251.63	435,251.63	
01- 0000- 0- - - 9510- -	Accts Payable (,Unrestric	243,085.55	313,672.55	243,085.55	70,587.00-
01- 0099- 0- - - 9510- -	Accts Payable (,LCAP	10,464.34	10,464.34	10,464.34	
01- 1100- 0- - - 9510- -	Accts Payable (,State Lot	131.36	131.36	131.36	
01- 2600- 0- - - 9510- -	Accts Payable (,ELO Progr	1,493,122.62	1,475,187.62	1,495,028.58	19,840.96
01- 6010- 0- - - 9510- -	Accts Payable (,After Sch	203,340.50	203,340.50	203,340.50	
01- 6300- 0- - - 9510- -	Accts Payable (,Lottery-i	60.23	60.23	60.23	
01- 6500- 0- - - 9510- -	Accts Payable (,Special E	523,749.26	485,585.39	523,749.26	38,163.87
01- 7435- 0- - - 9510- -	Accts Payable (,Learning	147,252.35	127,226.94	147,252.35	20,025.41
01- 8150- 0- - - 9510- -	Accts Payable (,Ongoing &	133,708.64	133,931.84	134,279.67	347.83
01- 9028- 0- - - 9510- -	Accts Payable (,SBHIP	39,470.69	39,470.69	39,470.69	
01- 9030- 0- - - 9510- -	Accts Payable (,Medi-Cal	1,804.77	1,804.77	1,804.77	
	Total for Fund 01, Liability accounts and Object 9510	**2,795,505.02**	**3,226,127.86**	**3,233,918.93**	**7,791.07**

Ledger02 for Prior Year 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**: 2025 {2024/2025}
- **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 2025

Effective	Reference Number	Description	JE Number	2025 Setup	2026 Cash Paid	2026 Cleared to Expense	Remaining Balance
		FD- RSRC- Y- GOAL- FUNC- OBJT- SCH- MGMT					
Liabilities				9529	9110		9510
(continued)	R25-00563	Lattice Educational - NPS : G.K.D T.G	EX26-00161				
		01- 6500- 0- 5750- 1180- 5100- 690- 0000		34,708.75			
07/16/2025	R25-00572	Lattice Educational - NPS: B.S.R	EX26-00158	21,141.19	51.99-		21,089.20
		01- 6500- 0- 5750- 1180- 5100- 690- 0000		21,141.19			
12/03/2025	R25-00603	Schaefer Engineering - TM: Underground & Slab Work	EX26-01760	16,315.00	13,490.00-		2,825.00
		21- 0000- 0- 0000- 8500- 6200- 124- 0000		16,315.00			
10/24/2025	R25-00634	SHI International Co - OPEN PO: Varies Supplies/ Equipment	EX26-01270	21,035.69	1,010.28-		20,025.41

Note: Liability Payroll 7/10/2025 does not need any action.

Resolve Prior Year Outstanding Requisitions

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

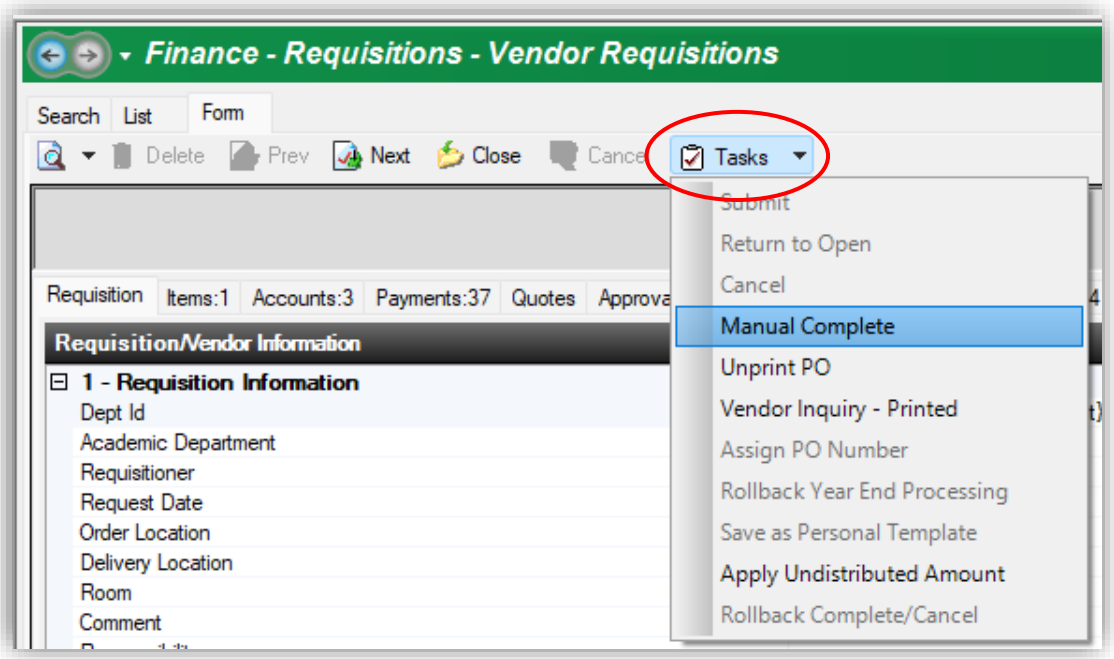
Manually Complete Requisition

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 FY26 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.

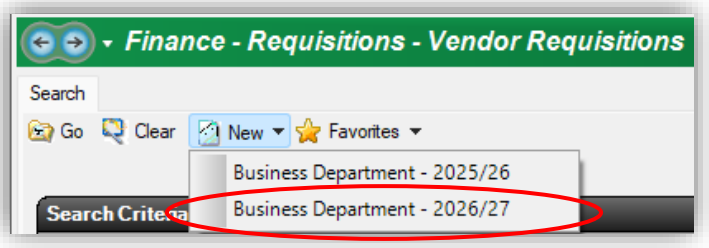
Prepay for Next Fiscal Year Expense Paid in Current Year

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 16, 2026.

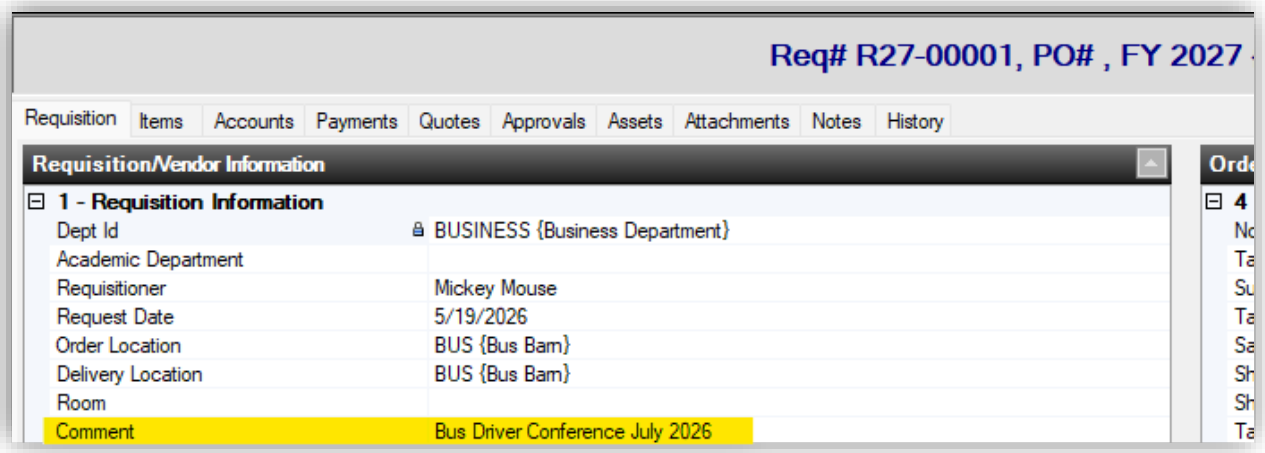
Example: There is a conference in July, but the vendor requires payment now to complete the registration.

Go to Finance – Requisitions – Vendor Requisitions

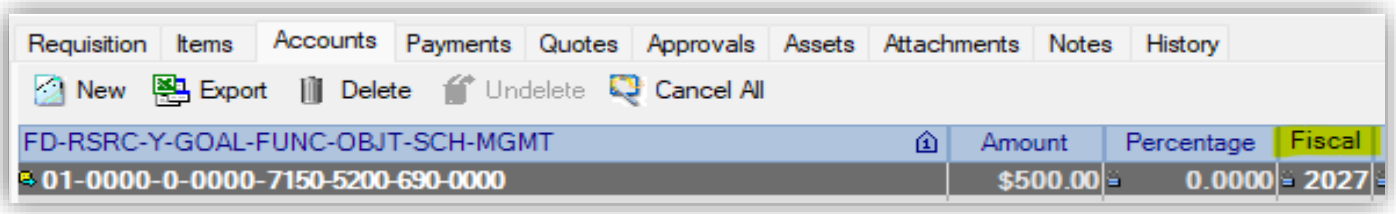
- Click New to create Vendor Requistion
- Select 2026/27for prepayment



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



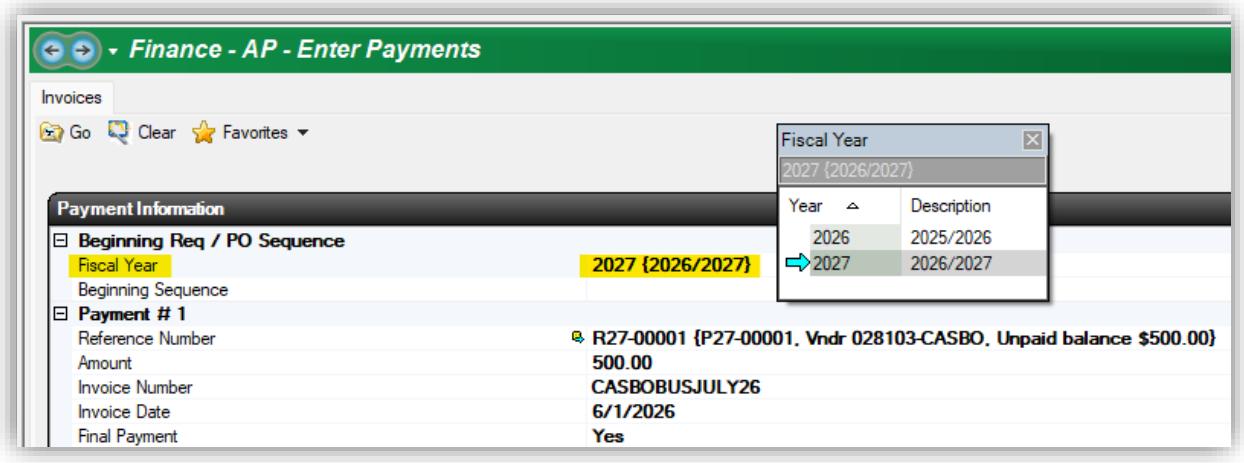
- Account Tab: Enter the normal expense account
  - The system will automatically do the Journal Entries in both fiscal years

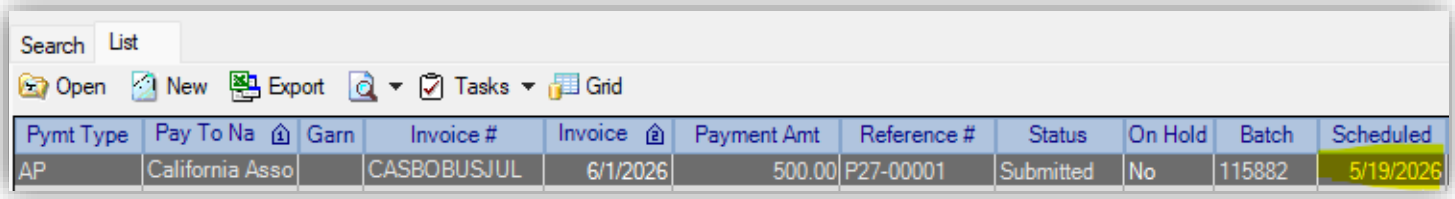


The prepayment will be processed in Fiscal Year 2027 with 2026 Cash. If the next fiscal year is not available contact SCOE IT to update the dates in the Organization record, send email to helpdesk@scoe.org.

Go to Finance – AP – Enter Payments

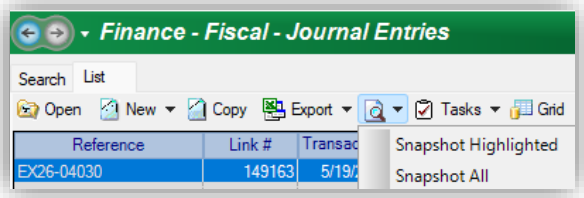
- Fiscal Year: 2027 {2026/2027}
- Enter payment information as usual with closing year expense account

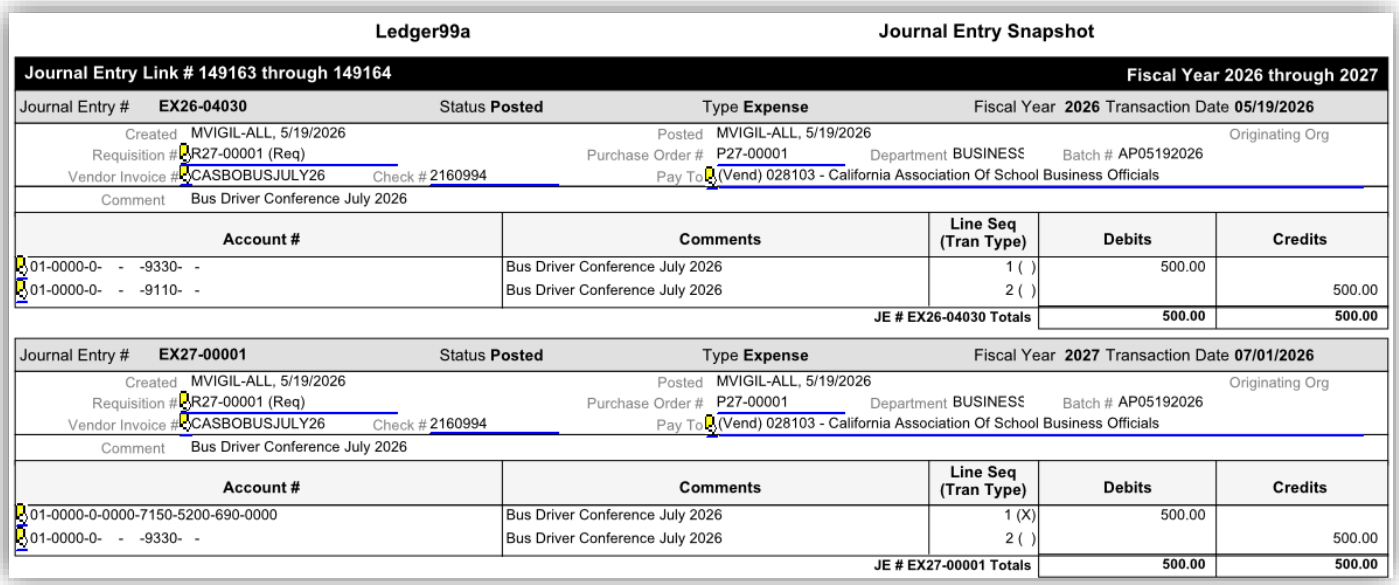




Example: System Journal Entries in both FY26 and FY27

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





Ledger99a — **Journal Entry Snapshot**

Journal Entry Link # 149163 through 149164 — **Fiscal Year 2026 through 2027**

Journal Entry # **EX26-04030** Status **Posted** Type **Expense** Fiscal Year **2026** Transaction Date **05/19/2026**

Created MVIGIL-ALL, 5/19/2026 Posted MVIGIL-ALL, 5/19/2026 Originating Org
Requisition # R27-00001 (Req) Purchase Order # P27-00001 Department BUSINESS Batch # AP05192026
Vendor Invoice # CASBOBUSJULY26 Check # 2160994 Pay To (Vend) 028103 - California Association Of School Business Officials
Comment Bus Driver Conference July 2026

Account #	Comments	Line Seq (Tran Type)	Debits	Credits
01-0000-0- - -9330- -	Bus Driver Conference July 2026	1 ( )	500.00	
01-0000-0- - -9110- -	Bus Driver Conference July 2026	2 ( )		500.00
		JE # EX26-04030 Totals	500.00	500.00

Journal Entry # **EX27-00001** Status **Posted** Type **Expense** Fiscal Year **2027** Transaction Date **07/01/2026**

Created MVIGIL-ALL, 5/19/2026 Posted MVIGIL-ALL, 5/19/2026 Originating Org
Requisition # R27-00001 (Req) Purchase Order # P27-00001 Department BUSINESS Batch # AP05192026
Vendor Invoice # CASBOBUSJULY26 Check # 2160994 Pay To (Vend) 028103 - California Association Of School Business Officials
Comment Bus Driver Conference July 2026

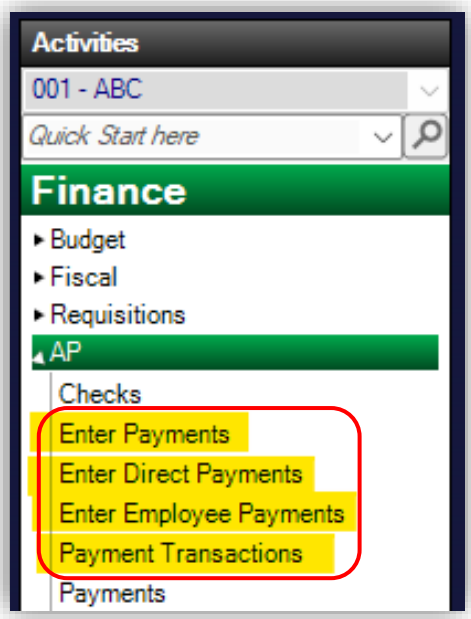
Account #	Comments	Line Seq (Tran Type)	Debits	Credits
01-0000-0-0000-7150-5200-690-0000	Bus Driver Conference July 2026	1 (X)	500.00	
01-0000-0- - -9330- -	Bus Driver Conference July 2026	2 ( )		500.00
		JE # EX27-00001 Totals	500.00	500.00

FY26 AP Payments After July 1, 2026

Starting July 1, 2026 the system will default to 2027 {2026/2027}, must change the Fiscal Year to 2026 {2025/2026} to create a payment for prior year. The system will automatically do the necessary journal entries between the fiscal years.

- System will automatically create the Journal Entries for each year
  - FY26: 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
  - FY26: 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



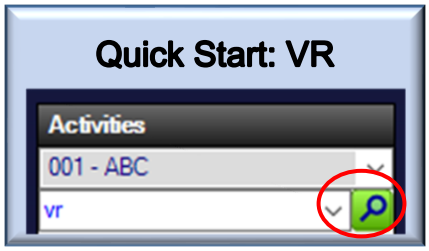
Starting July 1, 2026 AP Payments can be processed by Payment Types as usual using the 2026 {2025/2026} Fiscal Year:

- **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 Outstanding Vendor Requisitions – Option 1

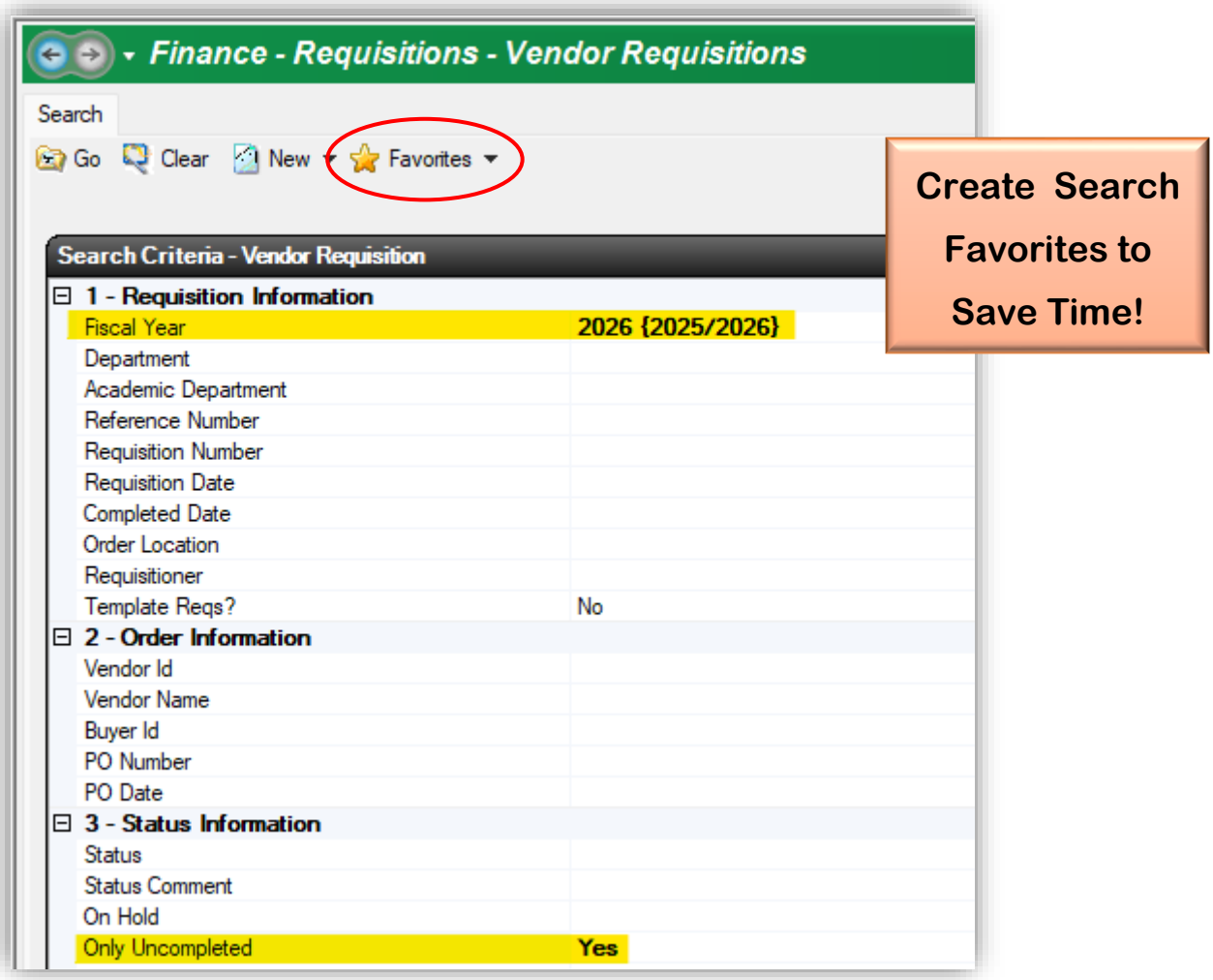
There are a few different options to review outstanding Vendor Requisitions prior to using the Year End Closing activity. Review in Vendor Requisitions activities or the ReqPay02 Requisition Listing Report. If not receiving items prior to June 30, then the requisition would need to be canceled if no 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 2026 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**: 2026 {2025/2026}
- **Only Uncompleted:** Yes
- Click **Go** to generate the list to review

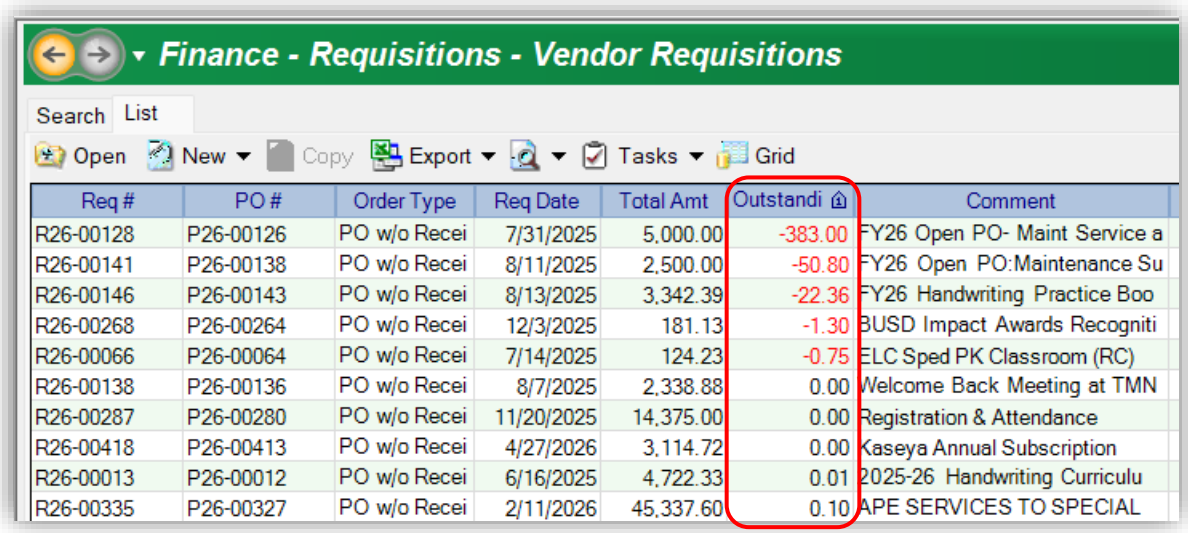


Review List of Outstanding Vendor Requisitions

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

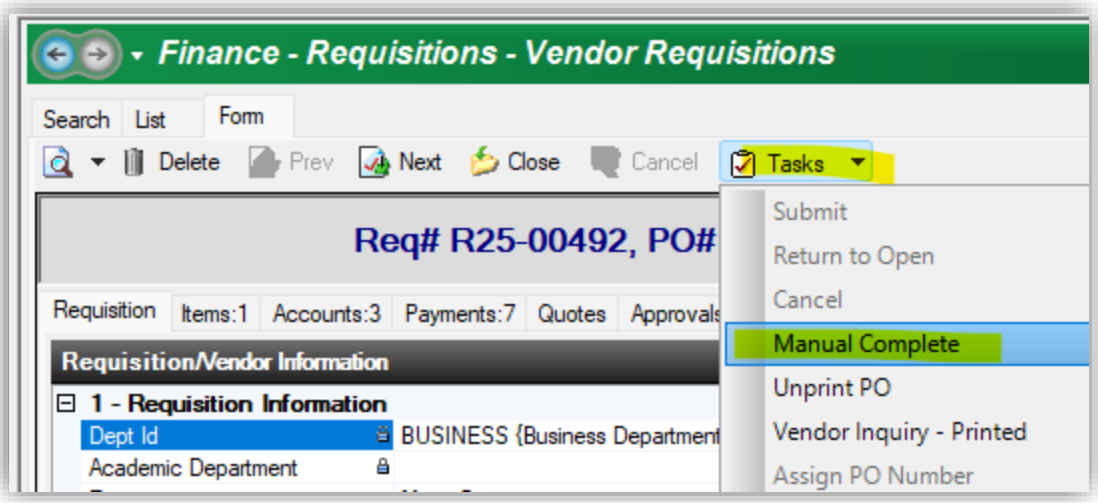
- Open Requisitions to review
  - Small amounts remaining most likely did not have the last payment flagged as Final; therefore, would need to be manually completed in the vendor requisition.
  - Negative amounts can not be processed through Year End Closing

Example list of outstanding vendor requisitions:



Req #	PO #	Order Type	Req Date	Total Amt	Outstandi	Comment
R26-00128	P26-00126	PO w/o Recei	7/31/2025	5,000.00	-383.00	FY26 Open PO- Maint Service a
R26-00141	P26-00138	PO w/o Recei	8/11/2025	2,500.00	-50.80	FY26 Open PO:Maintenance Su
R26-00146	P26-00143	PO w/o Recei	8/13/2025	3,342.39	-22.36	FY26 Handwriting Practice Boo
R26-00268	P26-00264	PO w/o Recei	12/3/2025	181.13	-1.30	BUSD Impact Awards Recogniti
R26-00066	P26-00064	PO w/o Recei	7/14/2025	124.23	-0.75	ELC Sped PK Classroom (RC)
R26-00138	P26-00136	PO w/o Recei	8/7/2025	2,338.88	0.00	Welcome Back Meeting at TMN
R26-00287	P26-00280	PO w/o Recei	11/20/2025	14,375.00	0.00	Registration & Attendance
R26-00418	P26-00413	PO w/o Recei	4/27/2026	3,114.72	0.00	Kaseya Annual Subscription
R26-00013	P26-00012	PO w/o Recei	6/16/2025	4,722.33	0.01	2025-26 Handwriting Curriculu
R26-00335	P26-00327	PO w/o Recei	2/11/2026	45,337.60	0.10	APE SERVICES TO SPECIAL

- If goods or services are **NOT** received prior to June 30, then complete the req
  - Go to Tasks to select Manual Complete this will release the encumbrance and complete the requisition

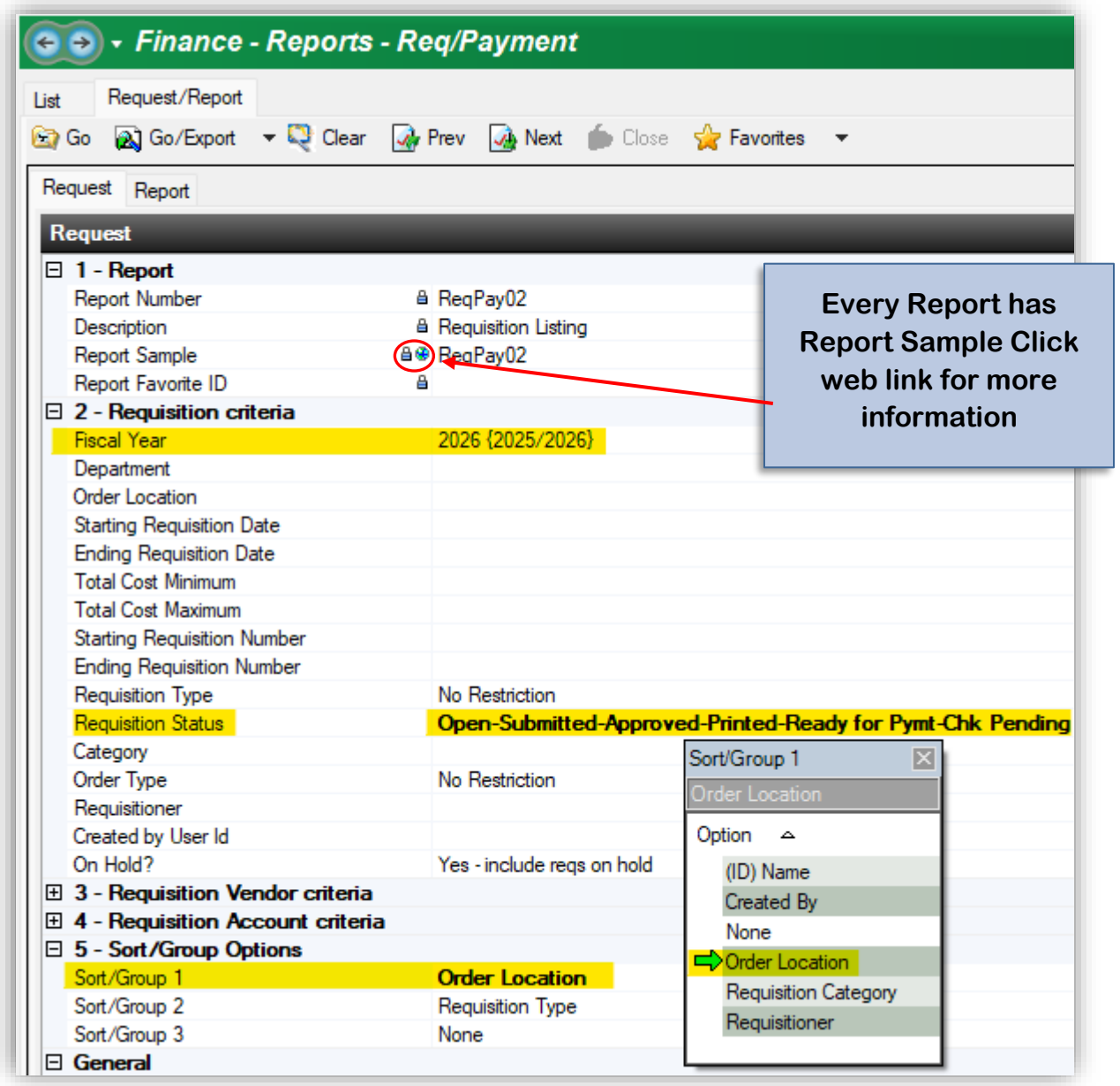


Review Closing Year Outstanding Vendor Requisition Report – Option 2

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 – ReqPay02 Requisition Listing

- **Fiscal Year:** 2026 {2025/2026}
- **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 BELL - Bellevue Elementary **Fiscal Year 2026**

	(ID) Name	Req # (PO #)	Req Amount	Requisitioner (Created By)	Loc	Status Completed	Comment		
06/16/25	(008159) Learning Without Tears	R26-00011 (P26-00010)	3,461.78	Marie White (MWHITE05)	BELL	Ready for Payn	2025-26 Handwriting Curriculum		
							Ordered	Exp	Enc
	(2026) 01-3010-0-4850-1000-4310-690-0000						3,461.78	3,361.27	100.51
07/08/25	(015220) Office Depot Inc	R26-00052 (P26-00050)	9,457.46	Karina Martinez (MWHITE05)	BELL	Ready for Payn	25-26 Office Supply Orders- Bellevue KM		
							Ordered	Exp	Enc
	(2026) 01-0000-0-1110-1000-4310-121-0000						9,201.61	9,543.24	
	(2026) 01-6300-0-1110-1000-4310-121-0000						255.85	1,109.16	
					Total for R26-00052		9,457.46	10,652.40	.00

- 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 Between Government Entities:

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.

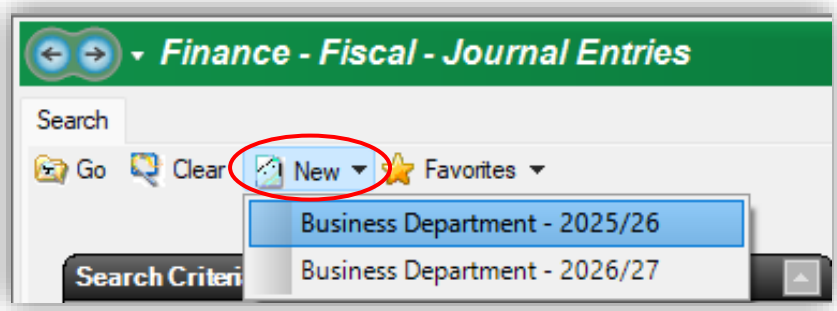
******Manual Accruals Between Government Entities******

- 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
- 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 Closing Year:

Go to Finance – Fiscal – Journal Entries

- Click New to Create a Journal Entry
- Select 2025/26 closing year

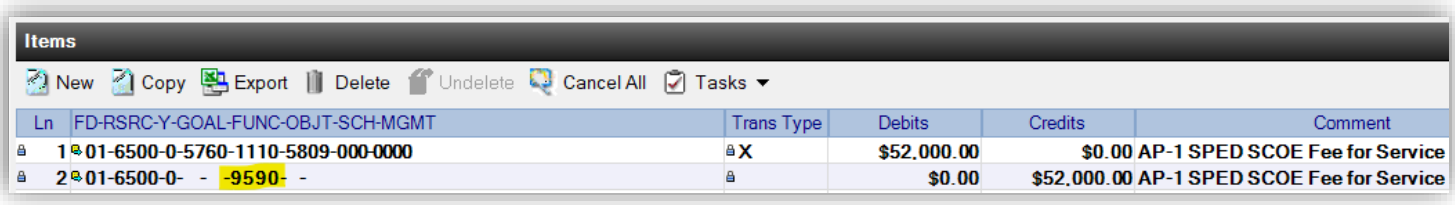


Hint: Be sure ***Department Record*** Section 7 has Next Year Start Month populated with date earlier than creation of JE's

- Enter a comment
- Enter accounts
  - Debit Expense
  - Credit 9590

Example: Manual JE to setup Payable 9590 Object Code for Special Education Fees in current fiscal year and must be manually reversed in next fiscal year.

Manual setup in 2025/2026, submit and post



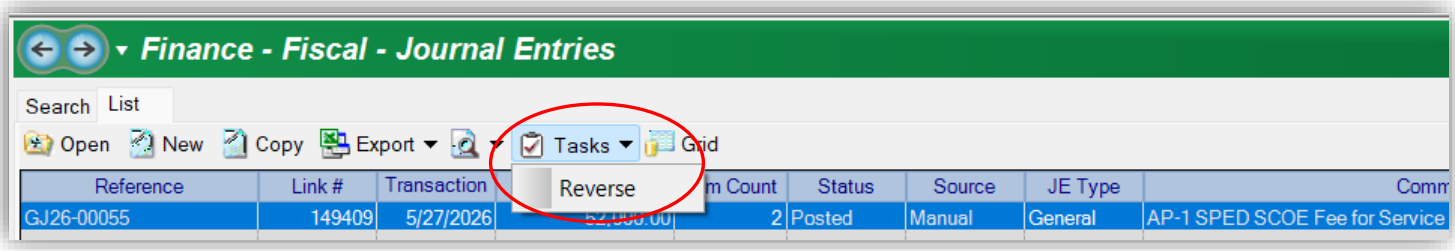
Reverse in Next Fiscal Year:

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

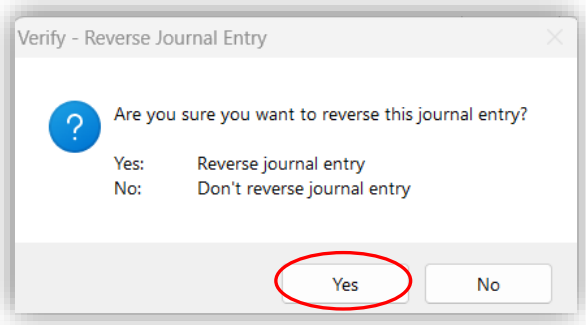
Example: Reverse Manual JE that was setup to Payables 9590 Object Code for Special Ed Services.

Go to Finance – Fiscal – Journal Entries

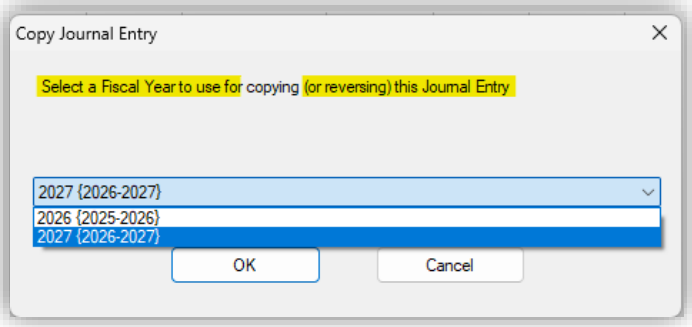
- Enter GJ Journal Entry number from FY26
- Click Go



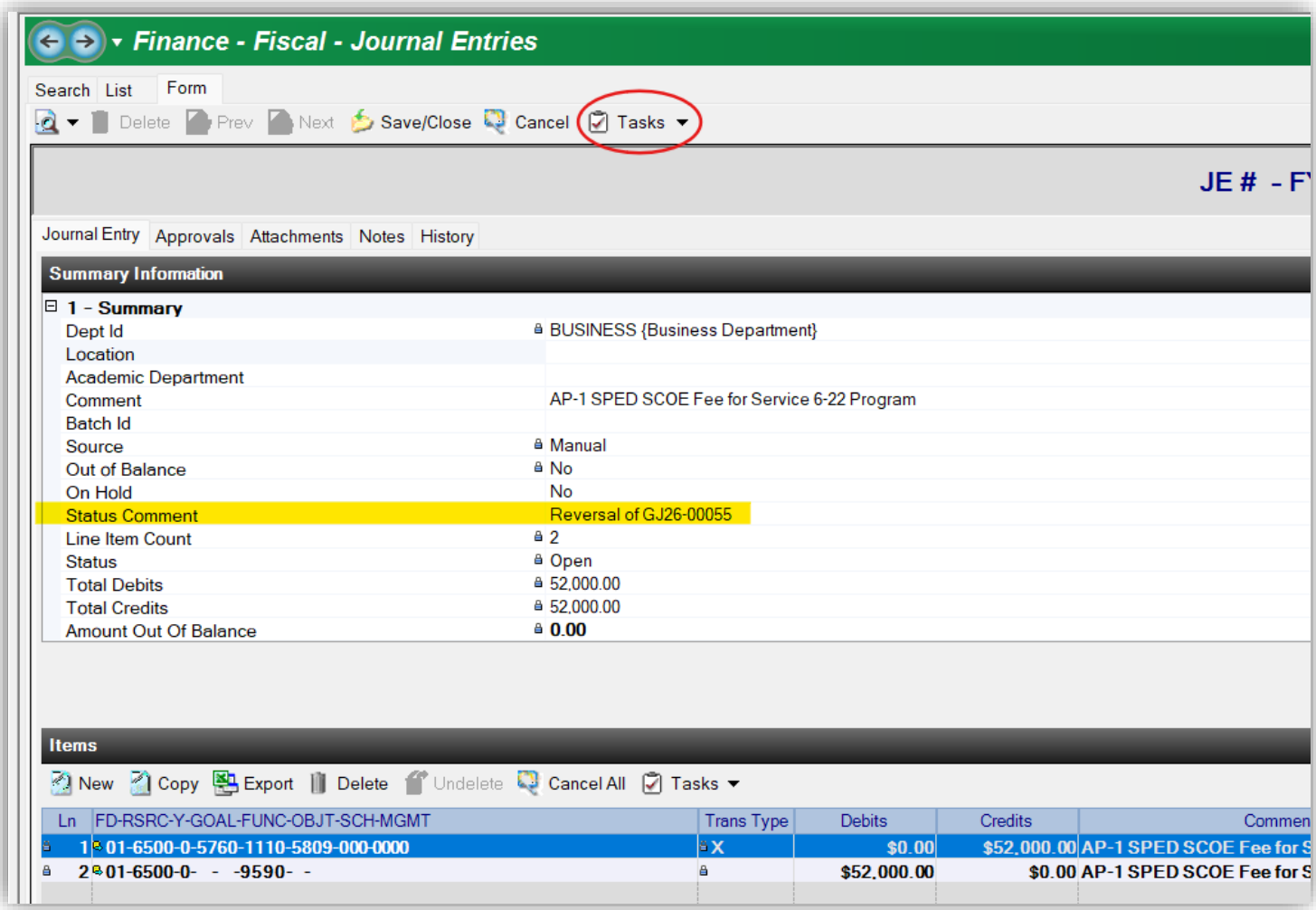
- From List Tab go to Tasks to Reverse
- Click Yes to reverse the journal entry



- In dialog box choose 2027 {2026-2027}
- Click Ok to create the reversing JE

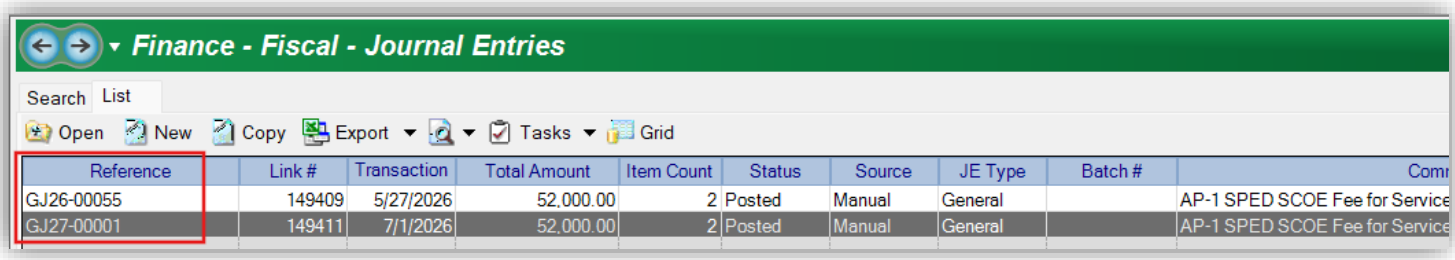


- System will auto populate Status Comment field as “Reversal of GJ26-XXXXX”



- The system will reverse the Debits and the Credits in FY27
- Go to Tasks to Submit as usual for approval and post

Example: Special Ed Fees in closing year and reversed in next fiscal year.



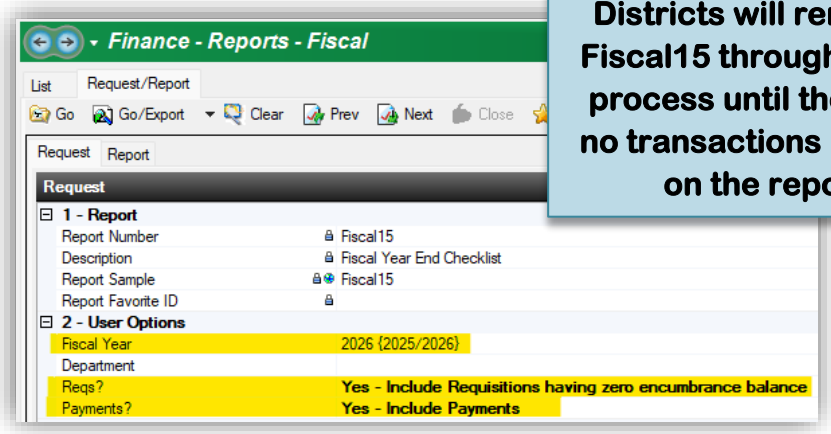
Review Fiscal15 - Fiscal Year End Checklist

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:** 2026 (System will default to 2027 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 2025/26

Requisition/ Invoice #	Comment	Vendor or Customer	Status	Accrual	Outstanding
Vendor Requisitions					
PO without Receiving					
R25-00492	Nurse Restroom & Office	Wilson Architecture Inc	Ready for Payment		22,240.00
R25-00529	Construction Mgmt Services	Cumming Mgmt Group Inc	Ready for Payment		
R25-00530	Classroom Modernization		Ready for Payment		230,075.50

If there are Payment Batches that were created between 6/17/26-6/30/26 and are in *Open, Submitted, or Audit* status they will need to be deleted and reentered AFTER 7/1/26.

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 – Requisitions*** 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

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
- Enter 0.00 for the carryover amount
- 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
R26-00430	**Yes**		26,976.00	**26,976.00**	**0.00**	0.00	No	Character Strong
R26-00429	No		546.25	0.00	546.25	0.00	No	Sonoma County

- If you need more information, highlight the requisition, and click the Preview icon. This will run a requisition snapshot with payments
- Go to Tasks to Post 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 fiscal year and the next fiscal year.

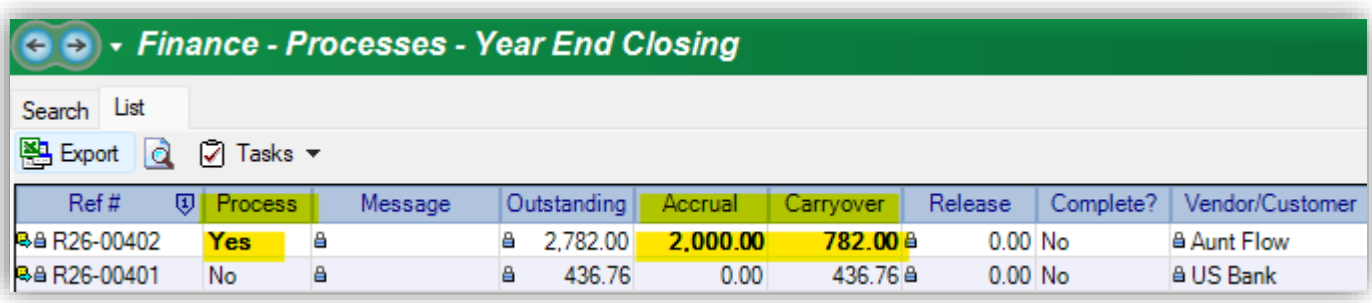


- Setting up an accrual in the next fiscal year allows the system to setup the liability out of the account and the remaining balance will go to the expense account. The expense account is always brought into the next year along with the liability account.
- Reverses the encumbrance in current fiscal year
- Adds liability account in the next fiscal year
- If more is paid than the liability, the system will Debit the expense account in the next fiscal year
- If less is paid than the liability, will Debit the liability and credits the expense account in the next fiscal year

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**
    - 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



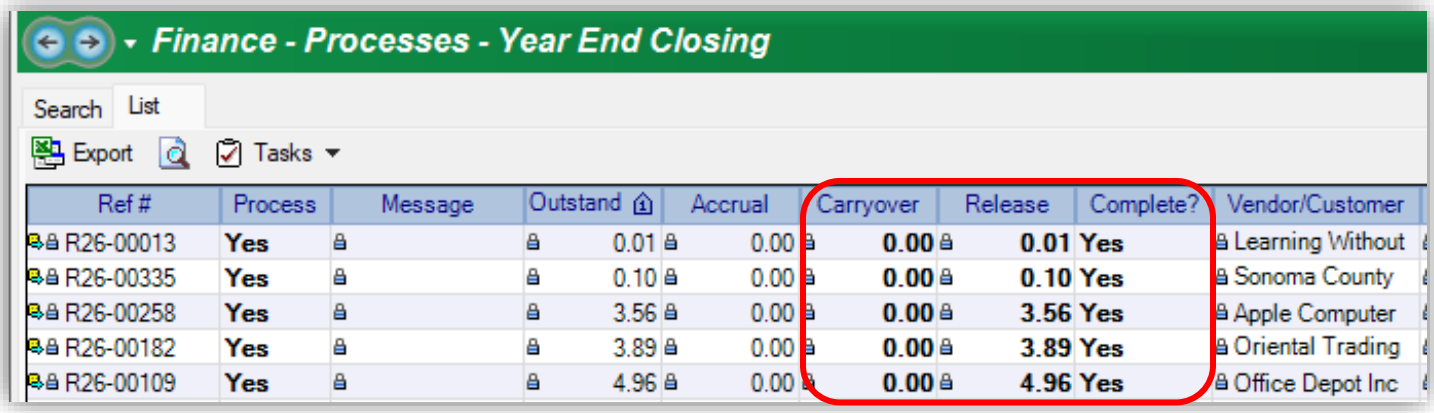
- The system will automatically create a journal entry in the closing year to release the encumburance
- Add expense accounts in the next year
- Encumber the accrual amount in the next fiscal year
- Always verify that all your entries processed
- If there are errors, the posting will fail and you will 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
R26-00013	Yes		0.01	0.00	0.00	0.01	Yes	Learning Without
R26-00335	Yes		0.10	0.00	0.00	0.10	Yes	Sonoma County
R26-00258	Yes		3.56	0.00	0.00	3.56	Yes	Apple Computer
R26-00182	Yes		3.89	0.00	0.00	3.89	Yes	Oriental Trading
R26-00109	Yes		4.96	0.00	0.00	4.96	Yes	Office Depot Inc

Requisition Release Process

- The system will automatically create a journal entry in the closing fiscal year
- Release encumbrance in current fiscal year
- Set the requisition to complete
- No transactions in the next fiscal year



Complete Option

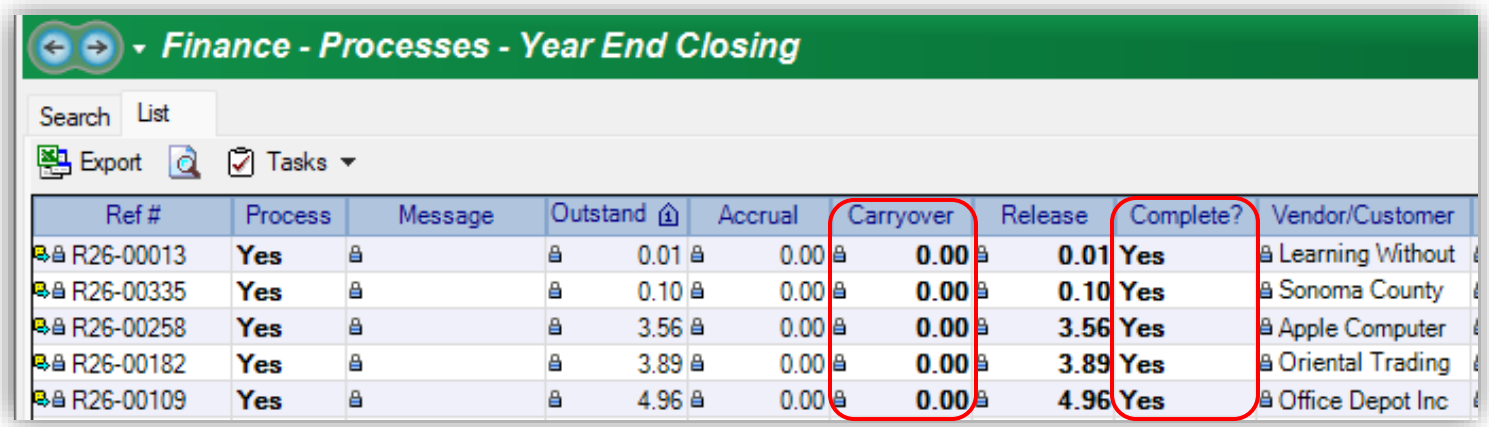
Sometimes a requisition will be listed on the Year End Closing list with all zeros or small amounts.

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 FY27. 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



Ref #	Process	Message	Outstand	Accrual	Carryover	Release	Complete?	Vendor/Customer
R26-00013	Yes		0.01	0.00	0.00	0.01	Yes	Learning Without
R26-00335	Yes		0.10	0.00	0.00	0.10	Yes	Sonoma County
R26-00258	Yes		3.56	0.00	0.00	3.56	Yes	Apple Computer
R26-00182	Yes		3.89	0.00	0.00	3.89	Yes	Oriental Trading
R26-00109	Yes		4.96	0.00	0.00	4.96	Yes	Office Depot Inc

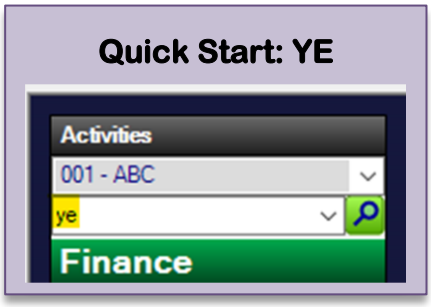


Year End Closing Activity

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.

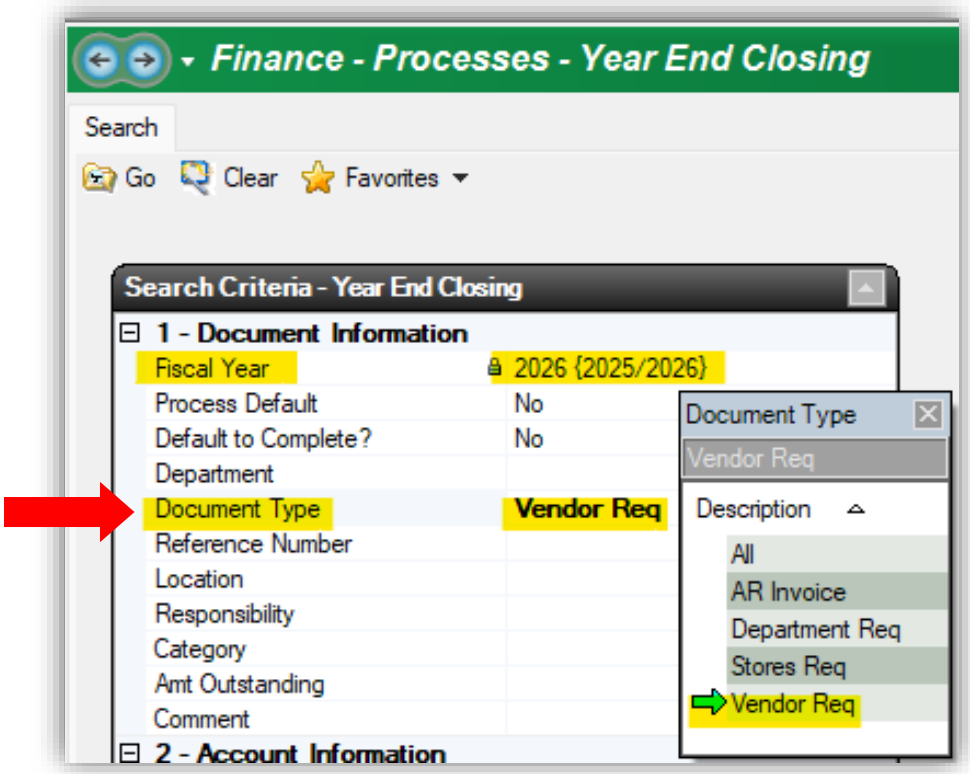
REMINDER: Vendor Requisitions that are associated with **Federal** and **State** funds cannot be processed through the Year End Closing activity. These accruals must be set up with a manual Journal Entry using **9590** object code, see previous steps.

Go to Finance – Processes – Year End Closing



Enter search criteria:

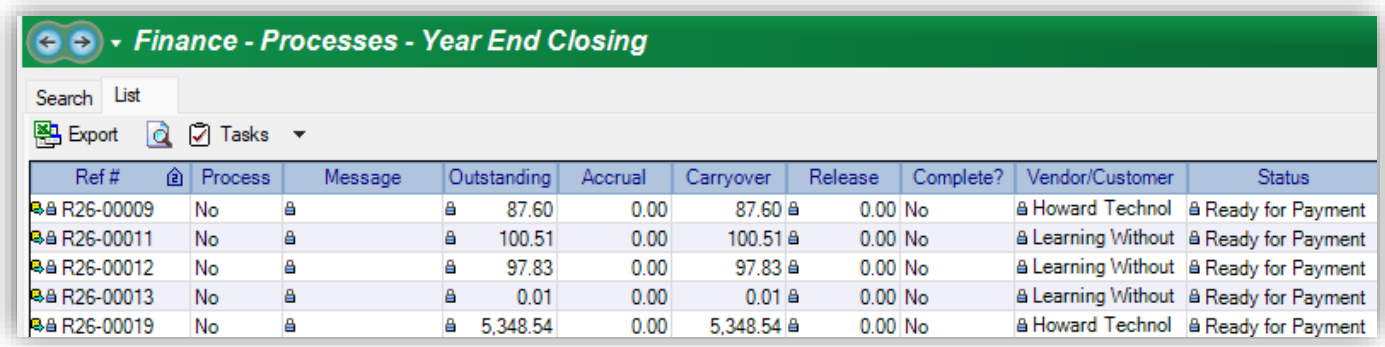
- **Fiscal Year:** 2026 (After July 1, System will default to 2027)
- **Document Type:** Vendor Req or use drop down menu to select
- Review other fields to narrow search
- Click **Go** to generate the list



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:



Ref #	Process	Message	Outstanding	Accrual	Carryover	Release	Complete?	Vendor/Customer	Status
R26-00009	No		87.60	0.00	87.60	0.00	No	Howard Technol	Ready for Payment
R26-00011	No		100.51	0.00	100.51	0.00	No	Learning Without	Ready for Payment
R26-00012	No		97.83	0.00	97.83	0.00	No	Learning Without	Ready for Payment
R26-00013	No		0.01	0.00	0.01	0.00	No	Learning Without	Ready for Payment
R26-00019	No		5,348.54	0.00	5,348.54	0.00	No	Howard Technol	Ready for Payment

Review the Status Column

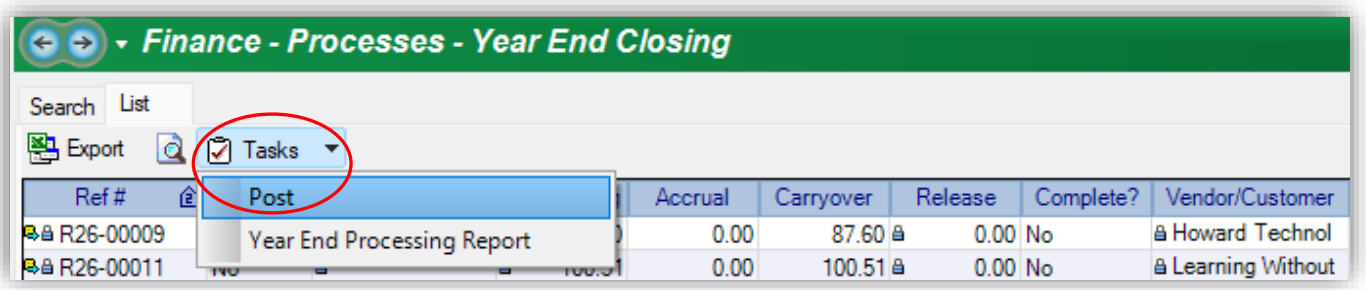
- Consider the status of each item; cannot be in Open or Submitted Status
- Are the items listed ready to be processed or need to review further?

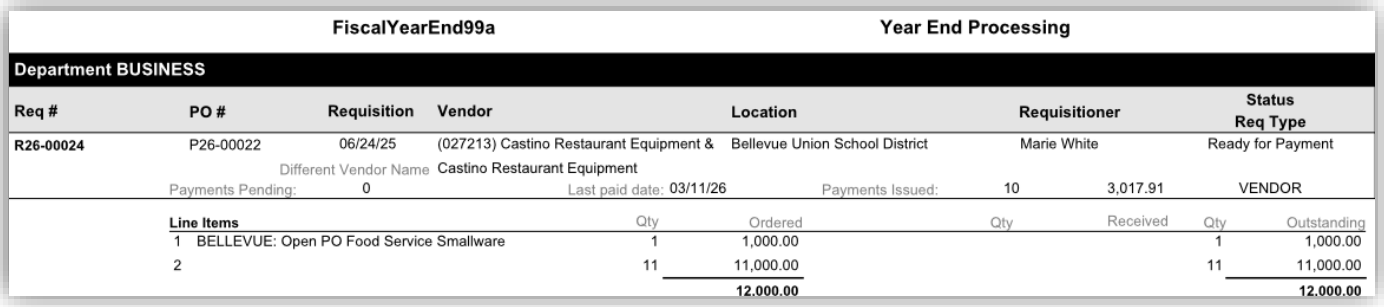
Begin working and processing

- 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





FiscalYearEnd99a — Year End Processing

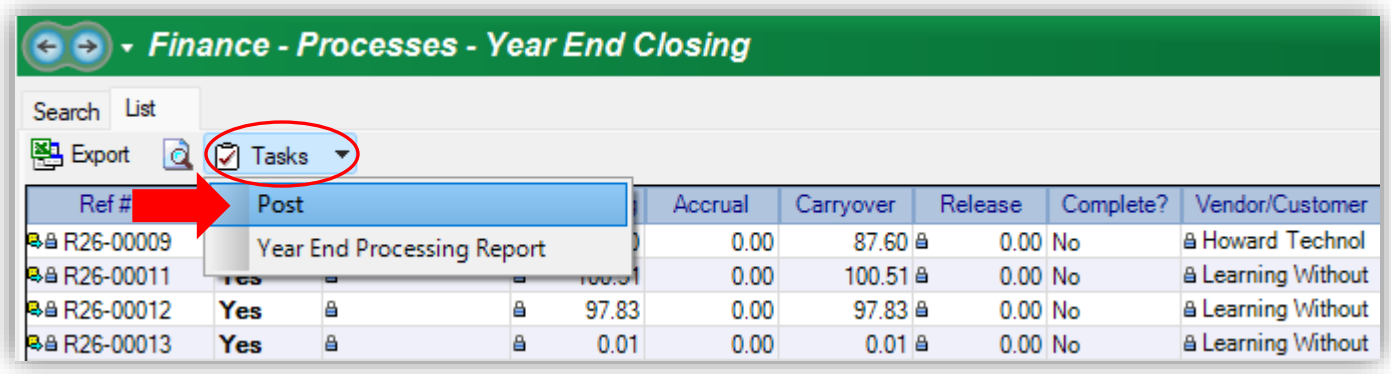
Department BUSINESS

Req #	PO #	Requisition	Vendor	Location	Requisitioner	Status / Req Type
R26-00024	P26-00022	06/24/25	(027213) Castino Restaurant Equipment &	Bellevue Union School District	Marie White	Ready for Payment
	Different Vendor Name		Castino Restaurant Equipment			
	Payments Pending:	0	Last paid date: 03/11/26	Payments Issued:	10	3,017.91 VENDOR

Line Items	Qty	Ordered	Qty	Received	Qty	Outstanding
1 BELLEVUE: Open PO Food Service Smallware	1	1,000.00			1	1,000.00
2	11	11,000.00			11	11,000.00
		12,000.00				12,000.00

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



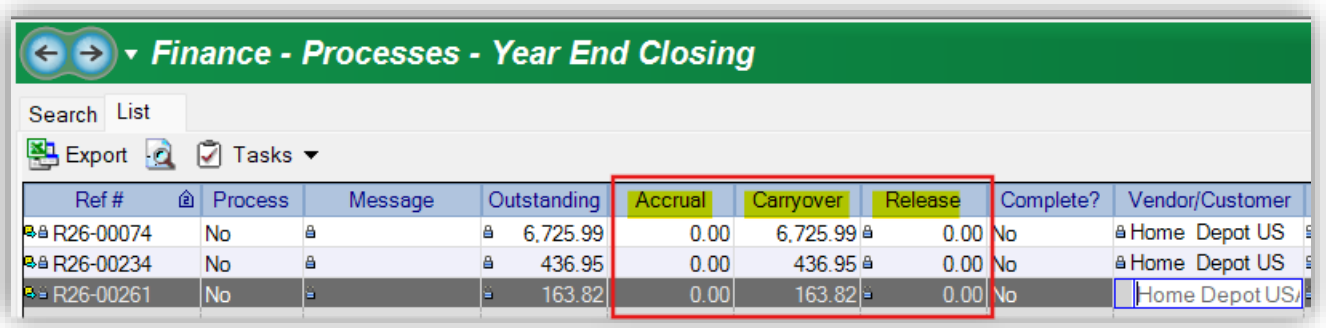
Important: Use the Enter Key instead of the Tab key to validate the data or the list cannot be posted!

Example Accrual Option

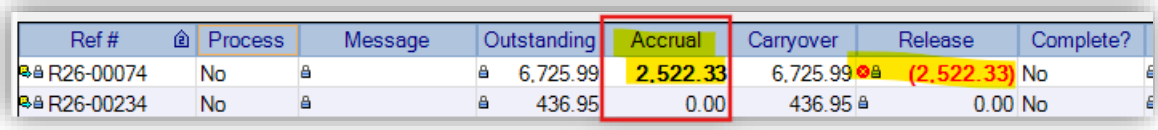
This is used when goods or services have been received on or before June 30 and will be paid for in next fiscal year because the invoice was received after the last AP run June 16, 2026.

Example: $900.00 of items have been received by June 30, invoice to be paid in the next fiscal year.

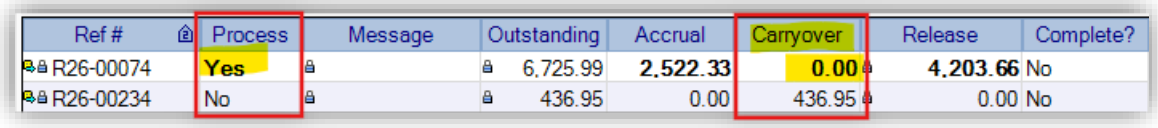
- The payable accrual amount is expensed to the closing year account and next year's liability account is brought into the requisition for payment next year



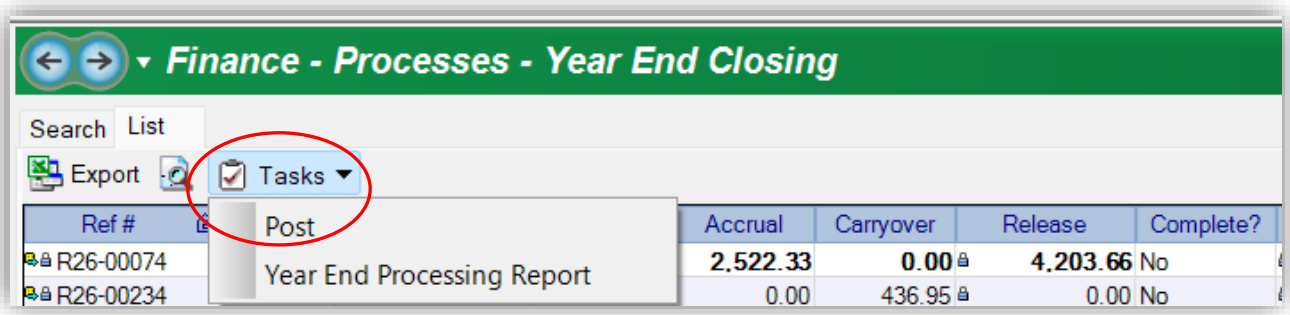
- Enter the amount of the Requisition invoice (or a partial amount) in the **Accrual** field
- Notice the Release amount is negative with red x



- 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



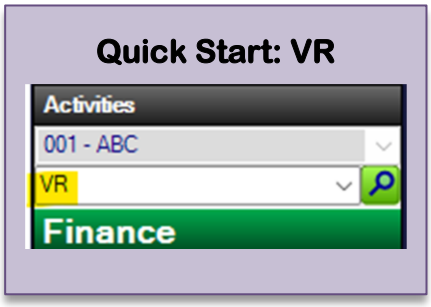
- Go Tasks to Post the accrual or continue to work the list

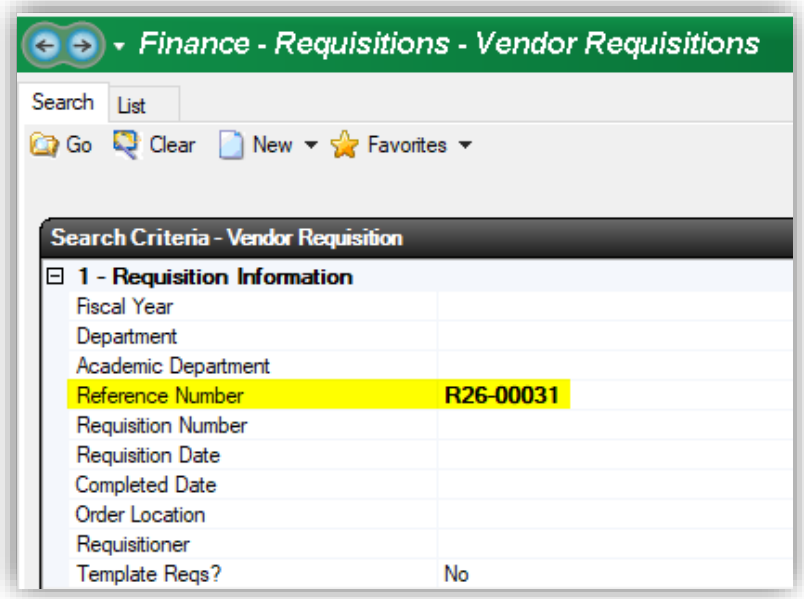


Review Posted Accrual in Vendor Requistions

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

Go to Finance – Requisitions – Vendor Requisitions

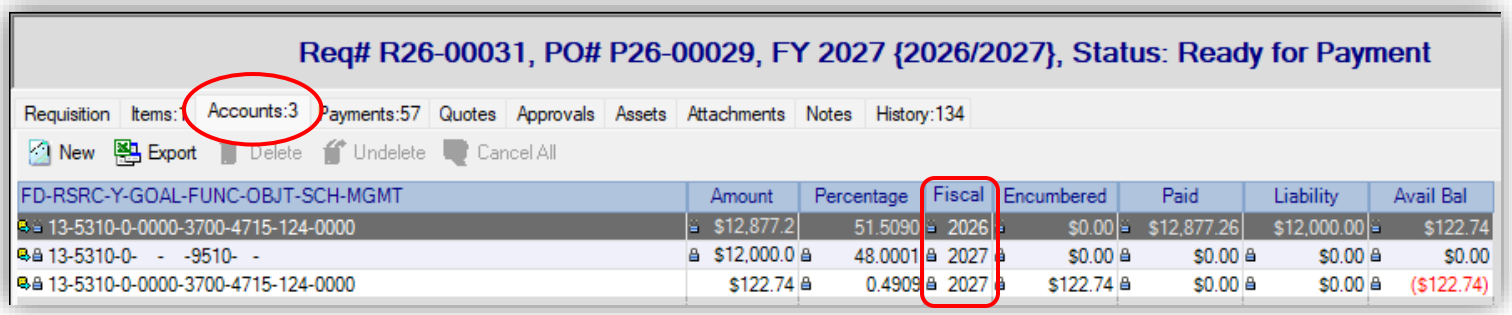




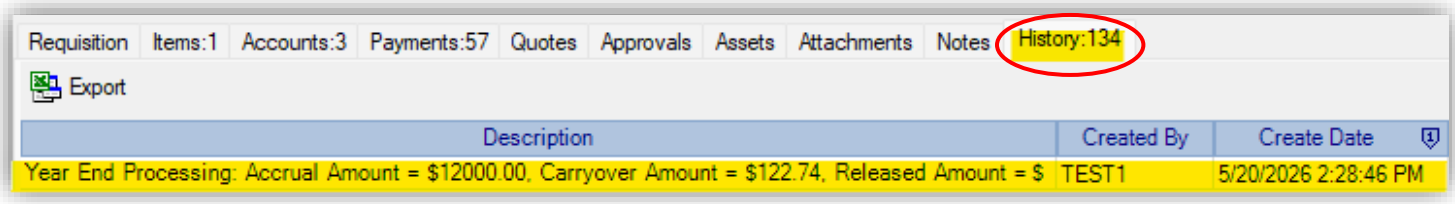
- **Fiscal Year:** Blank
- **Reference Number:** Enter the Requisition or PO Number

Example: The final account line for next fiscal year 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.

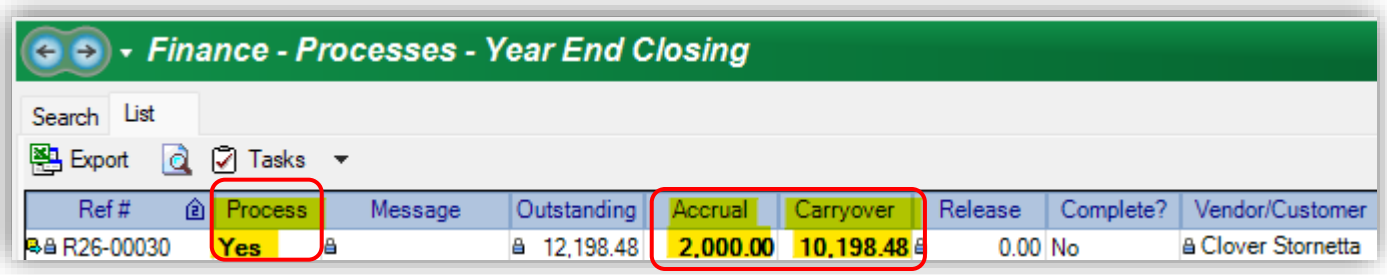


Example Carryover Option

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 **R26 or P26**. The fiscal year of the requisition will change to the next fiscal year, but the status will remain the same.

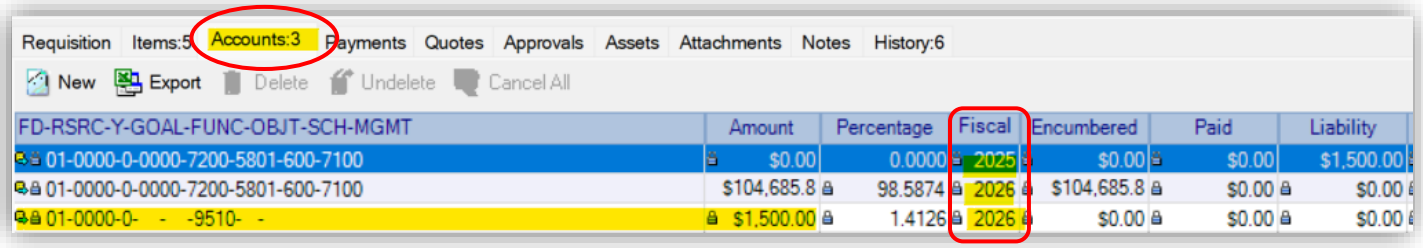
- Verify the amount of the requisition (or partial amount) in the **Carryover** field
  - Carryover field is the default balance for requisitions
  - If you do not change the carry over amount, you will need to make sure to **Change the Process Field from No to Yes**
  - The system will not automatically 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.

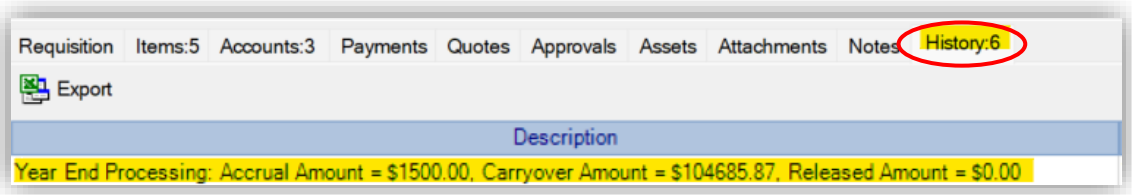


- Use Tasks to post
- Always verify that all your entries processed

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

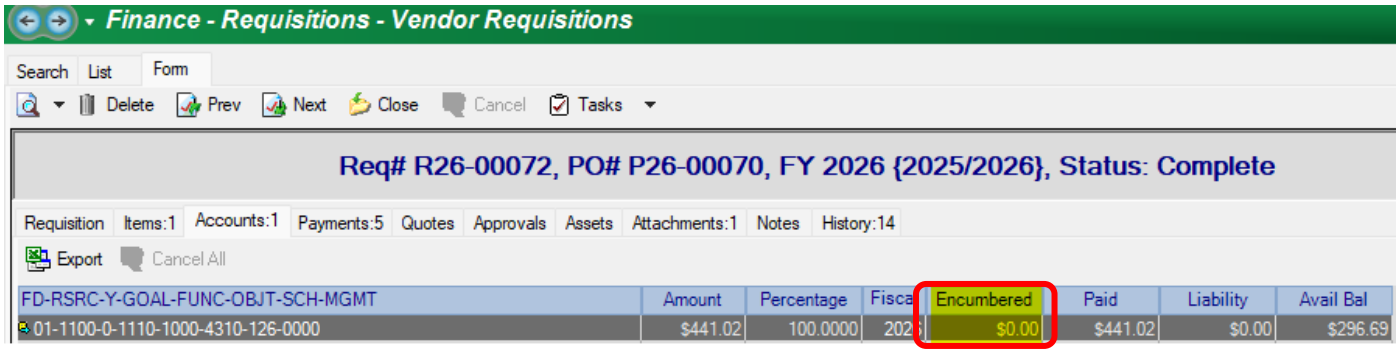


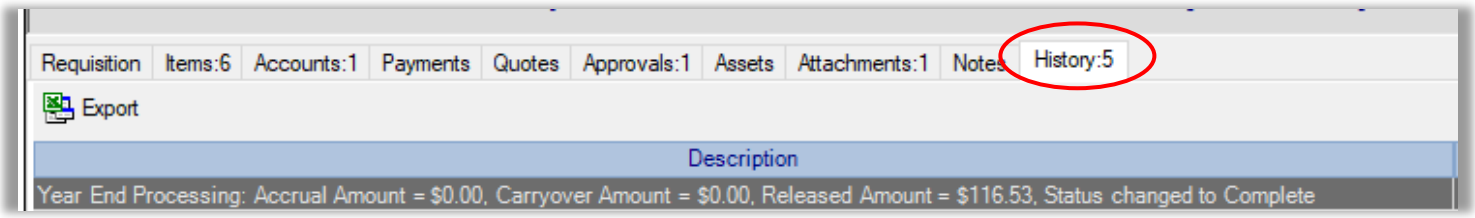
Ref #	Process	Message	Outstanding	Accrual	Carryover	Release	Complete?	Vendor/Customer
R26-00059	Yes		2,023.31	0.00	0.00	2,023.31	No	Pace Supply Corp Cust#0
R26-00060	Yes		1,060.00	0.00	0.00	1,060.00	No	Environmental Pump Serv
R26-00061	Yes		5,000.00	0.00	0.00	5,000.00	No	Advanced Reproduction C
R26-00062	Yes		13,273.13	0.00	0.00	13,273.13	No	Bartley Pump PM, LLC
R26-00063	Yes		3,633.95	0.00	0.00	3,633.95	No	WEX Fleet Universal
R26-00064	Yes		10,077.70	0.00	0.00	10,077.70	No	Vestis

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

Go to Finance – Requisitions – Vendor Requisitions

- The encumbered amount will be released in FY26



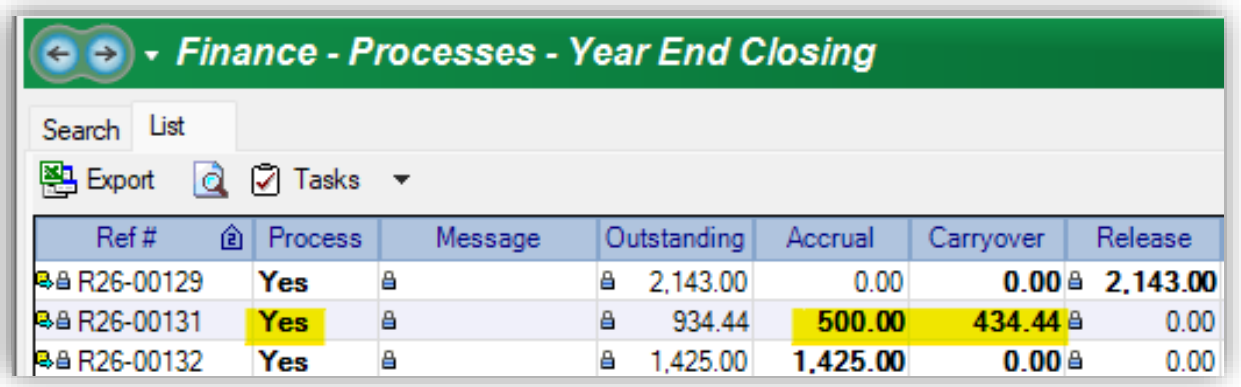


Partial Accrual and Partial Release

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.

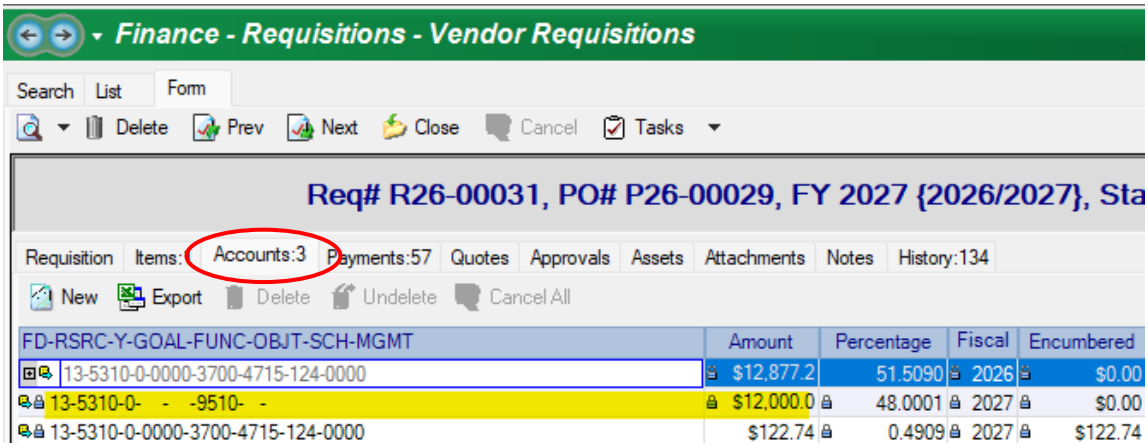
- Enter amount in the Accrual field
- Enter 0.00 in Carryover field
- Frontline ERP will automatically calculate the difference in Release field and change Process Flag to Yes

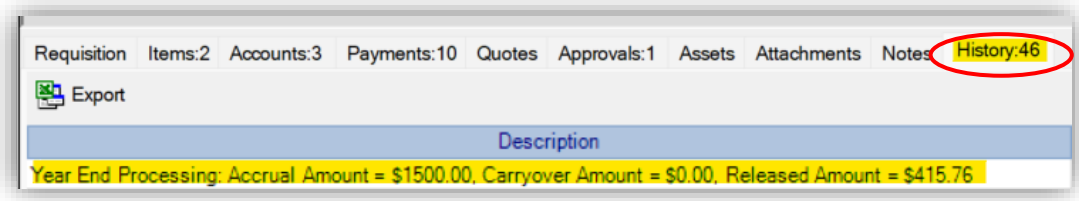


- Go to Tasks to Post

Detail can be reviewed in the Requisition History Tab.

Go to Finance – Requisitions – Vendor Requisitions

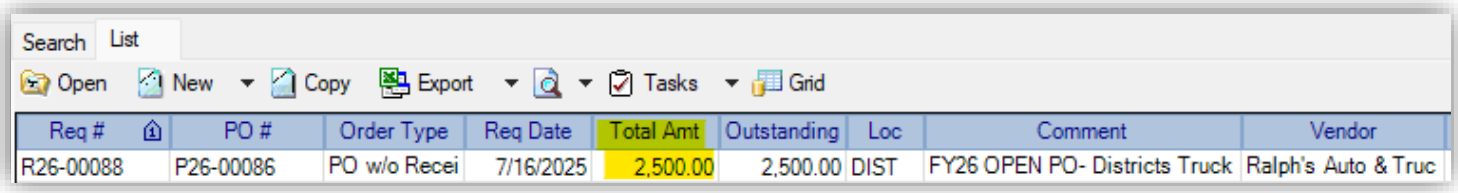




Positive Requisition – Negative Line Item

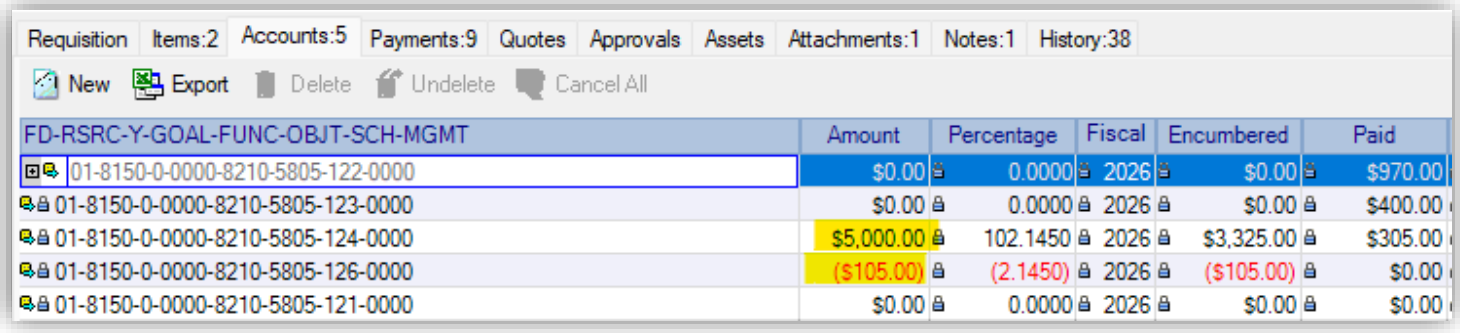
Be mindful of Requisitions with negative line items, such as a discount or credit, the total requisition is positive, and was **processed through the Year End Closing activity as an accrual**.
The system will not create an error since the total is positive; however, the accounts will redistribute the 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



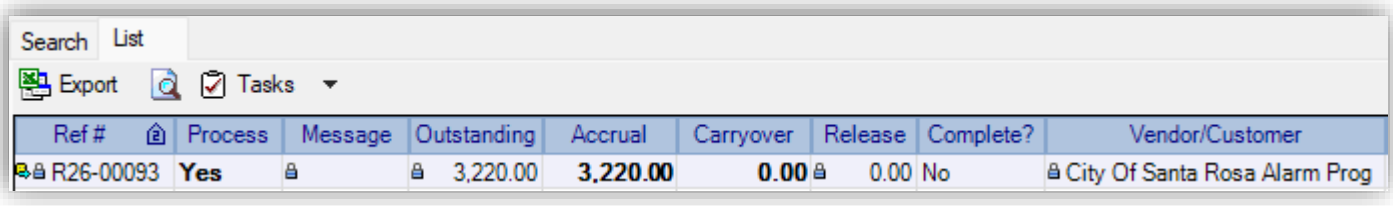
Req #	PO #	Order Type	Req Date	Total Amt	Outstanding	Loc	Comment	Vendor
R26-00088	P26-00086	PO w/o Recei	7/16/2025	2,500.00	2,500.00	DIST	FY26 OPEN PO- Districts Truck	Ralph's Auto & Truc

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

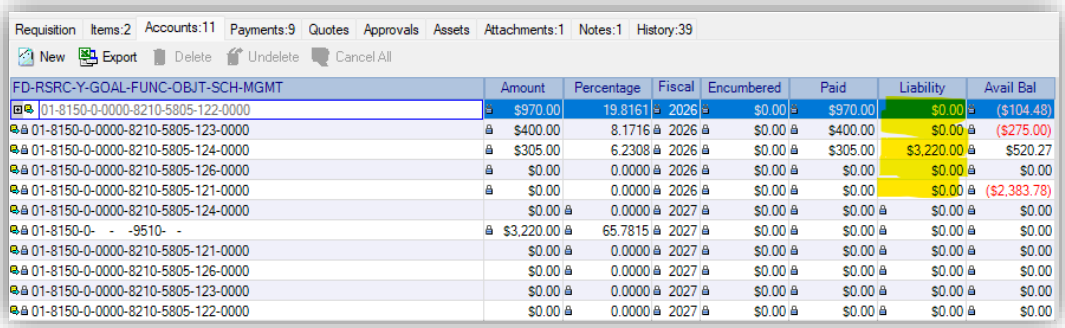


FD-RSRC-Y-GOAL-FUNC-OBJT-SCH-MGMT	Amount	Percentage	Fiscal	Encumbered	Paid
01-8150-0-0000-8210-5805-122-0000	$0.00	0.0000	2026	$0.00	$970.00
01-8150-0-0000-8210-5805-123-0000	$0.00	0.0000	2026	$0.00	$400.00
01-8150-0-0000-8210-5805-124-0000	$5,000.00	102.1450	2026	$3,325.00	$305.00
01-8150-0-0000-8210-5805-126-0000	($105.00)	(2.1450)	2026	($105.00)	$0.00
01-8150-0-0000-8210-5805-121-0000	$0.00	0.0000	2026	$0.00	$0.00

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.



Ref #	Process	Message	Outstanding	Accrual	Carryover	Release	Complete?	Vendor/Customer
R26-00093	**Yes**		3,220.00	**3,220.00**	**0.00**	0.00	No	City Of Santa Rosa Alarm Prog



FD-RSRC-Y-GOAL-FUNC-OBJT-SCH-MGMT	Amount	Percentage	Fiscal	Encumbered	Paid	Liability	Avail Bal
01-8150-0-0000-8210-5805-122-0000	$970.00	19.8161	2026	$0.00	$970.00	$0.00	($104.48)
01-8150-0-0000-8210-5805-123-0000	$400.00	8.1716	2026	$0.00	$400.00	$0.00	($275.00)
01-8150-0-0000-8210-5805-124-0000	$305.00	6.2308	2026	$0.00	$305.00	$3,220.00	$520.27
01-8150-0-0000-8210-5805-126-0000	$0.00	0.0000	2026	$0.00	$0.00	$0.00	$0.00
01-8150-0-0000-8210-5805-121-0000	$0.00	0.0000	2026	$0.00	$0.00	$0.00	($2,383.78)
01-8150-0-0000-8210-5805-124-0000	$0.00	0.0000	2027	$0.00	$0.00	$0.00	$0.00
01-8150-0- - -9510- -	$3,220.00	65.7815	2027	$0.00	$0.00	$0.00	$0.00
01-8150-0-0000-8210-5805-121-0000	$0.00	0.0000	2027	$0.00	$0.00	$0.00	$0.00
01-8150-0-0000-8210-5805-126-0000	$0.00	0.0000	2027	$0.00	$0.00	$0.00	$0.00
01-8150-0-0000-8210-5805-123-0000	$0.00	0.0000	2027	$0.00	$0.00	$0.00	$0.00
01-8150-0-0000-8210-5805-122-0000	$0.00	0.0000	2027	$0.00	$0.00	$0.00	$0.00

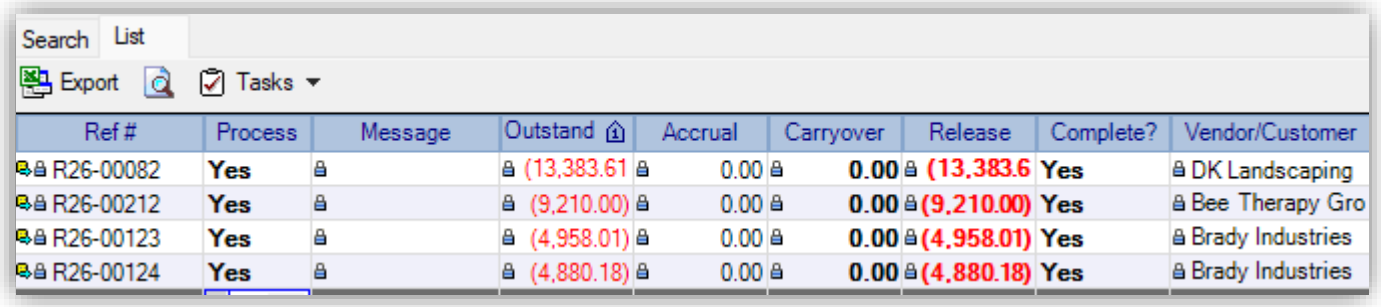
Review Errors

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.

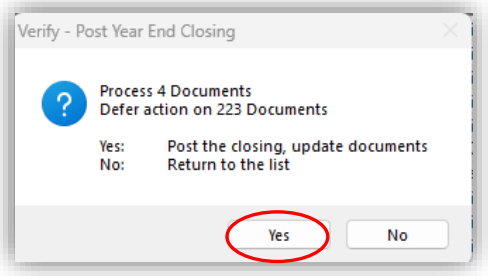
Review the Message Column for **"Post failed error"**. If you hover over the error or expand the column, you can see error message detail.

Example: Post failed, error = Amounts cannot be negative



Ref #	Process	Message	Outstand	Accrual	Carryover	Release	Complete?	Vendor/Customer
R26-00082	Yes		(13,383.61	0.00	0.00	(13,383.6	Yes	DK Landscaping
R26-00212	Yes		(9,210.00)	0.00	0.00	(9,210.00)	Yes	Bee Therapy Gro
R26-00123	Yes		(4,958.01)	0.00	0.00	(4,958.01)	Yes	Brady Industries
R26-00124	Yes		(4,880.18)	0.00	0.00	(4,880.18)	Yes	Brady Industries

- 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 FY26

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

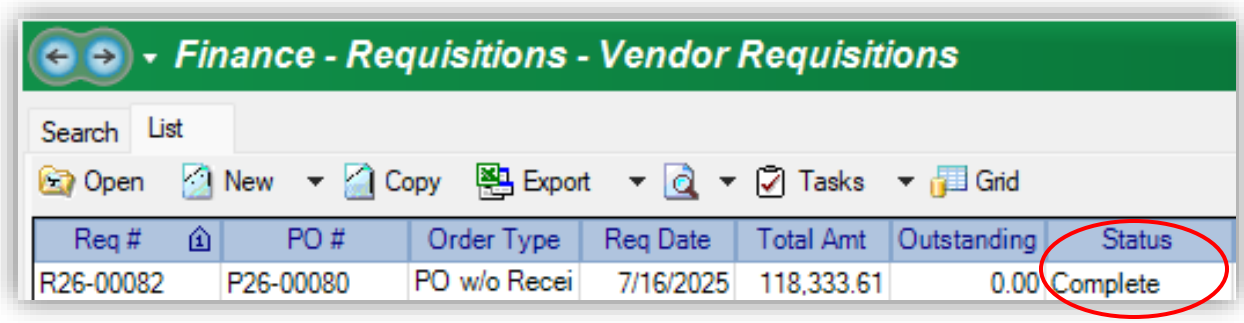
- Go to Tasks select Rollback Year End Processing
- Make updates in Vendor Requisition and process through Year End Closing activity again

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.

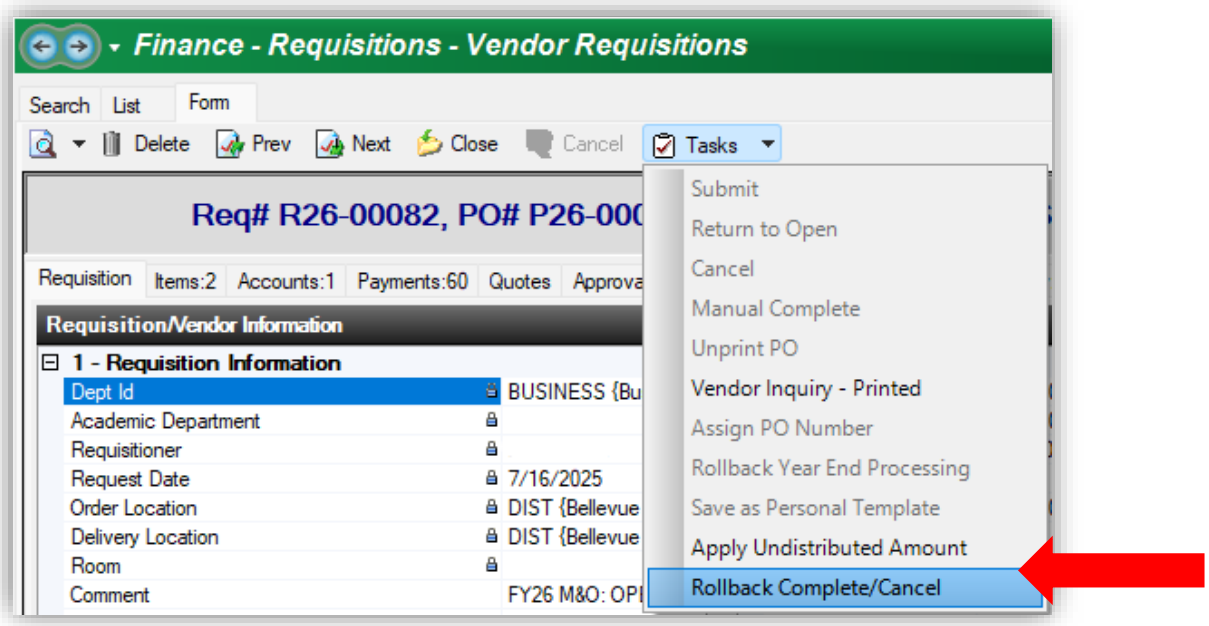
Go to Finance – Requisitions – Vendor Requisitions

- Fiscal Year: 2027 {2026-2027}
- Requisition Number: Enter Req #
  - Notice the Status is Complete



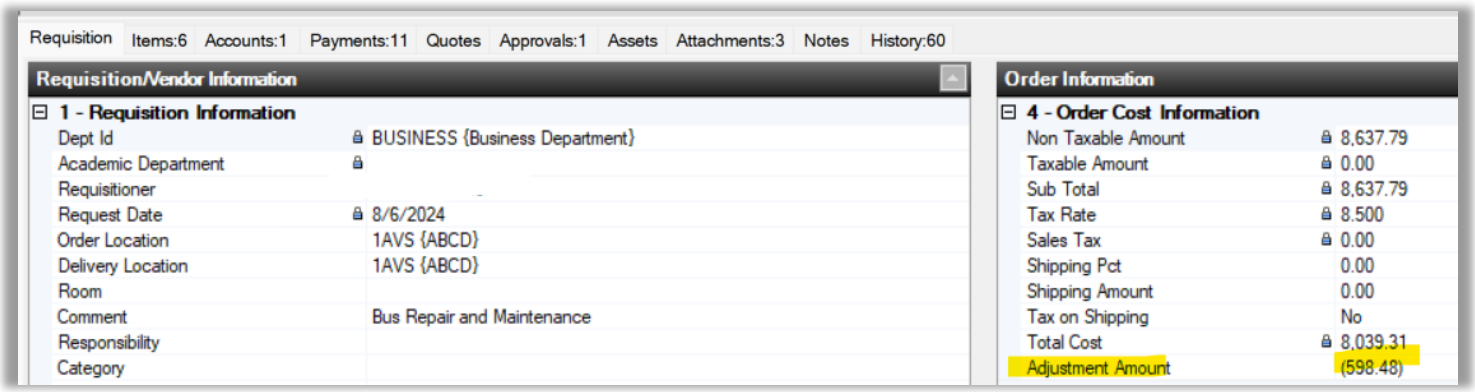
- Open the Requisition
- Go to Tasks to select Rollback Complete/Cancel
  - See example next page

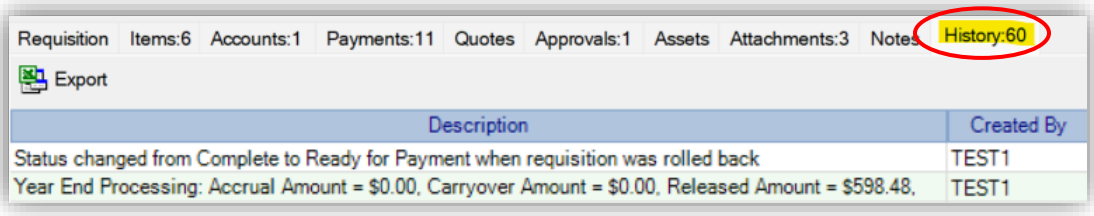
- Go to Tasks to select Rollback Complete/Cancel



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





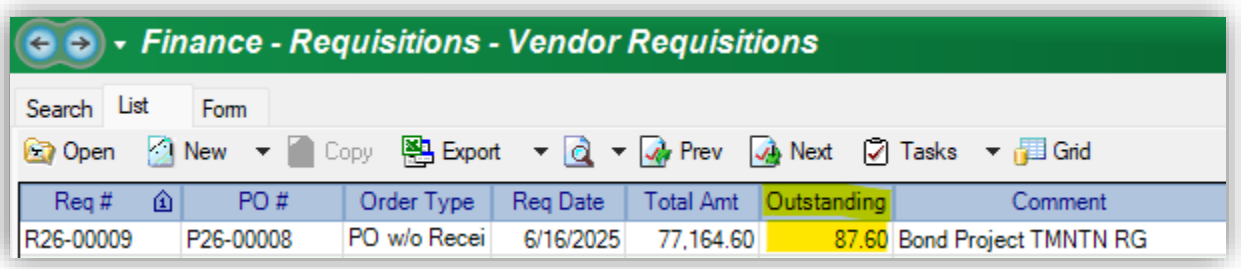
- The District can now process the requisition for the Final Payment, or update the Year End Closing list to reflect accordingly.

Example - Requisition was processed with an incorrect Accrual amount

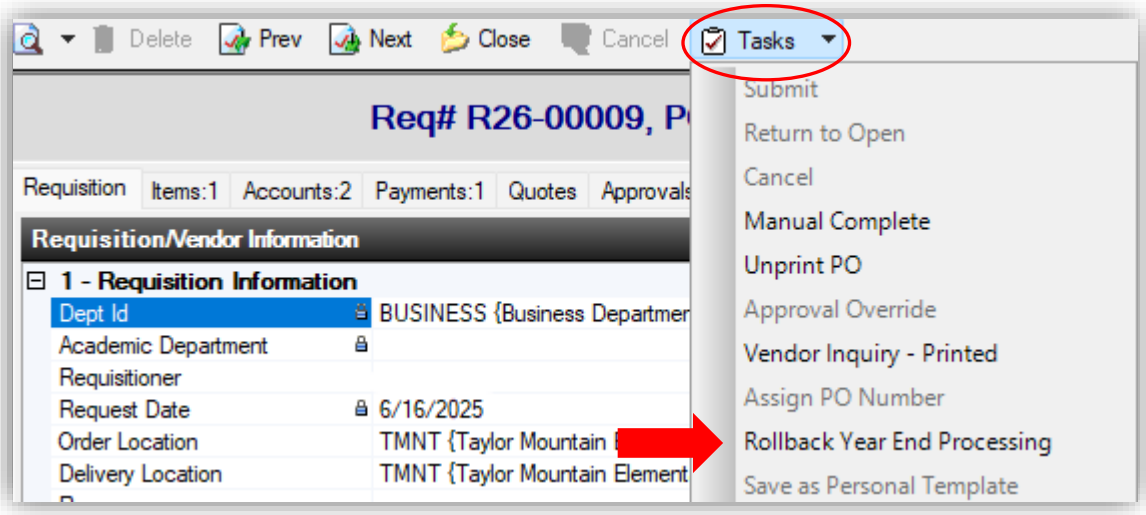
The District setup an Accrual with the incorrect amount**.** FY26 is still open and they would like to fix the requisition to reflect accurately in FY27.

Go to Finance – Requisitions – Vendor Requisitions

- Fiscal Year: 2027 {2026-2027}
- 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



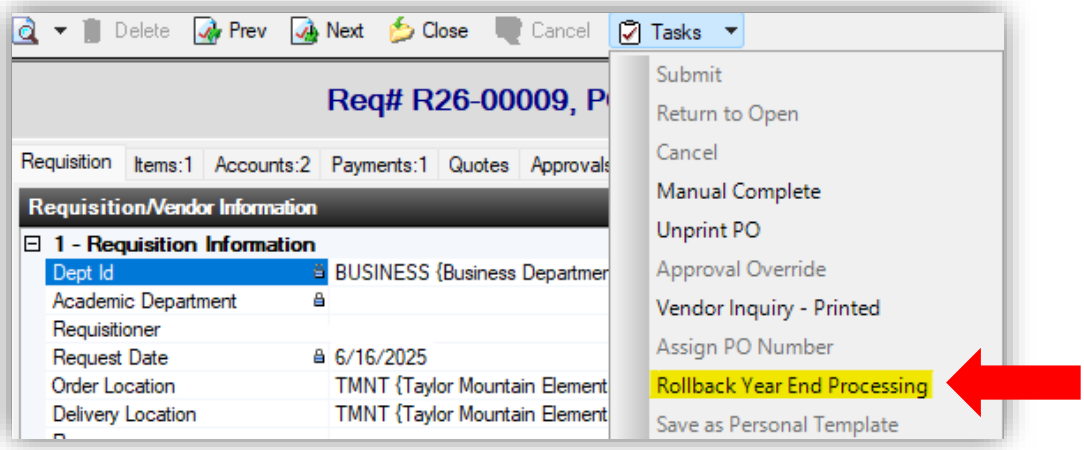
- Accrual Amount: Correct Accrual amount
- Carryover: 0.00
- Go to Tasks to Post

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

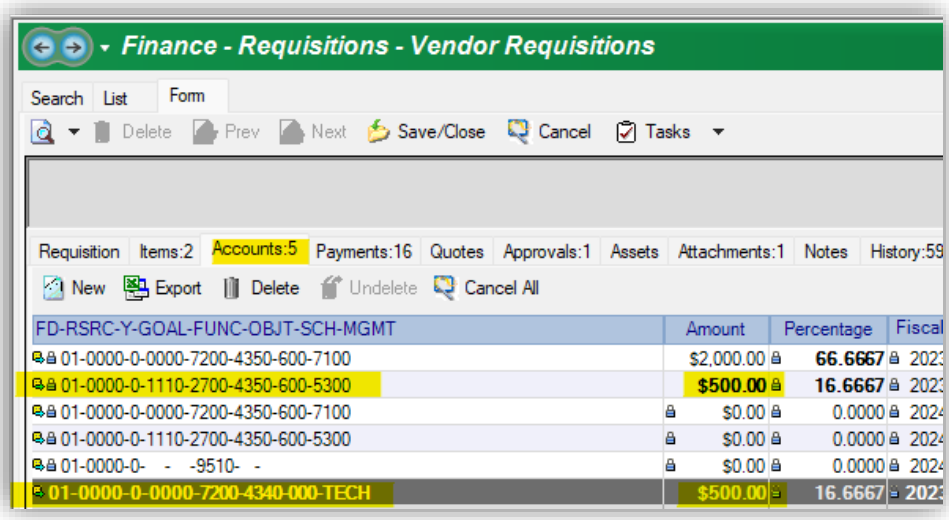
The District setup an Accrual with the incorrect amount and an incorrect Account codes. FY26 is still open and they would like to fix the requisition to reflect accurately in FY27.

Go to Finance – Requisitions – Vendor Requisitions

- Fiscal Year: 2027 {2026-2027}
- Requisition Number: Enter Req #
- Click Go



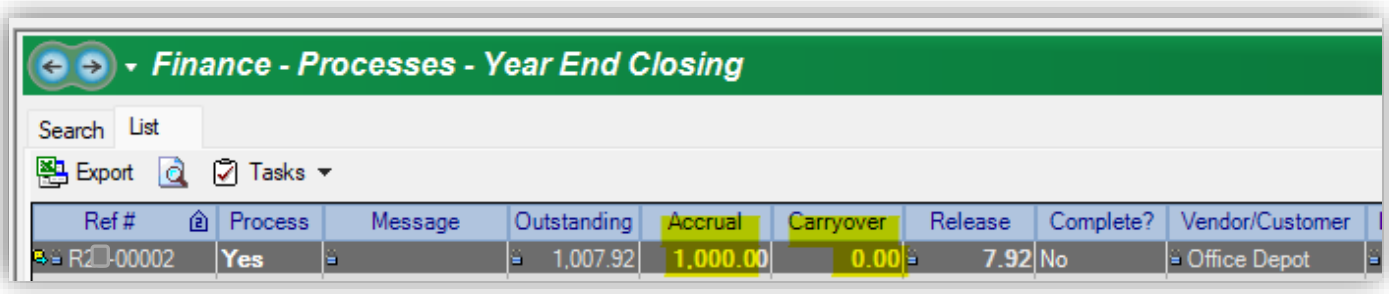
- Open the Requisition Line
- Go to Tasks to select Rollback Year End Processing
- Go to the Accounts Tab to update the Amounts and Account Code



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

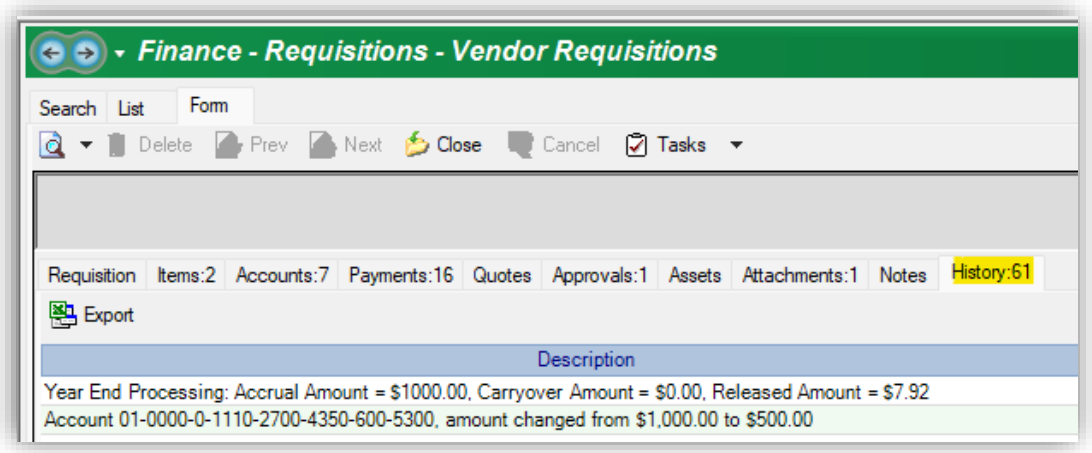
Go to Finance – Processes – Year End Closing

- 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 FY26AP Check Processing June 16, 2026 by 12:00 pm

DO NOT create AP batches between June 16 1:00 pm and June 30

Final FY26 Cash Deposit June 15, 2026 by 4:30 pm

DO NOT Create AR Receipts batches between June 23 and June 30

Final Reports to Review

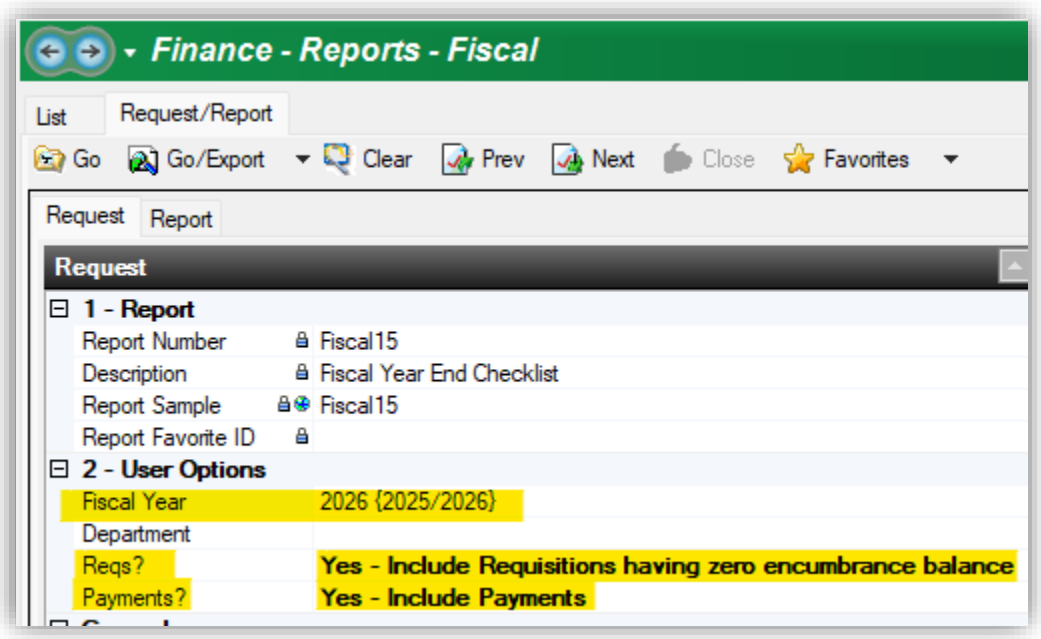
This report lists all outstanding requisitions, direct payments, employee payments, journal entry encumbrances, invoices and receipts that must be addressed to close the fiscal year.

This report must be clear of all transactions before year end can be closed.

Review Fiscal15 Fiscal Year End Checklist

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

- **Fiscal Year:** 2026 {2025/2027}
- **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

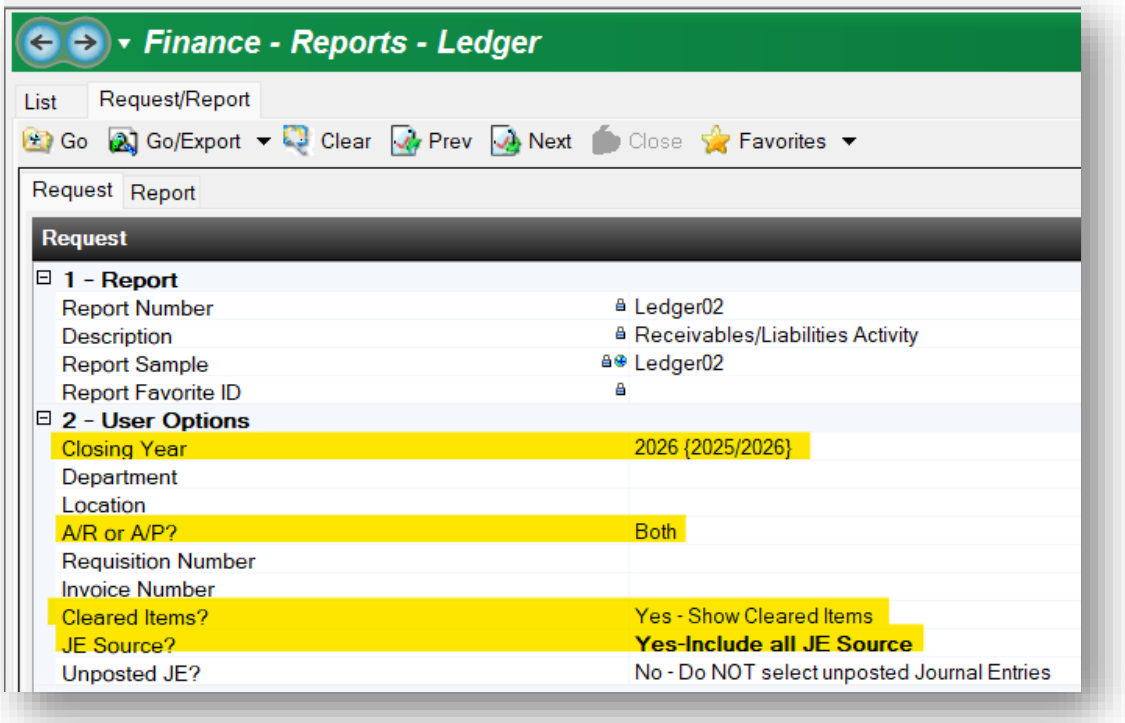
Review Ledger02 Receivables/Liabilities Activity

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.

The purpose of this report is to reconcile the liability and receivable accounts to ensure that amounts accrued during year end closing are cleared appropriately in the following year.

Go to Finance – Reports – Ledger – Ledger02

- **Closing Year:** 2026 {2025/2027)
- **A/R or A/P?** Both
- **Cleared Items:** Yes – Show Cleared Items
- **JE Source?:** Yes-Include all JE Source
- Click **Go** to generate



Final FY26 AP Check Processing June 16, 2026 by 12:00 pm

DO NOT Create AP batches between June 16 1:00 pm and June 30

Final FY26 Cash Deposit June 15, 2026 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

