

district/charter: \_\_\_\_\_

**SONOMA COUNTY SCHOOLS**  
**CLOSING CHECK-OFF LIST-- District/Charter Responsibilities**  
**DUE August 3, 2018**

Step PRE- Closing Steps

- TL 1 Fiscal Year-End in Escape
  - Clear all Prior Year Payables and Receivables (9510/9210)
  - Clear Outstanding Journal Entries
  - Verify all Assets Acquired in 15-16 have been entered
  - Clear All Pending Status Fixed Assets
  
- SL 2 **Prior year receivables** (July 1, 2017 balances) in ALL funds have been cleared, adjusted or determined valid.
  - 9211/9212 - Accts receivable
  - 9218/9219 - Due from Charter/District
  - 9290/9299 - A/R from other Govt (prior yr)
  - 9310- Due from Other Funds (set up in prior year)
  
- SL 3 **Prior year payables** (July 1, 2017 balances) in ALL funds have been cleared, adjusted or determined valid.
  - 9518/9519- Due to Charter/District
  - 9590/9599 - A/P to other Govt (prior yr)
  - 9610- Due to Other Funds (set up in prior year)
  - 9650- Unearned Revenue

YEAR-END CLOSE PROCEDURES

- TL 4 Blank Resource-Payroll Cleanup
  - Journal miscellaneous blank resource payroll related balances
  
- CG 5 The LEA has completed the emailed county-wide accrual entries in 2017-18
  - a. District & Charter In Lieu of Property Tax - July 2018 entries made (Packet #1)
  - b. Special Education Entries have been made (Packet #2). Reverse in 2018-19.
  - c. District costs for COE served students (Packet #3).
  
- NL 6 Education Protection Account (EPA)
  - Post on your web site what funds were received in 2017-18 and how they were spent.
  - 2018-19 spending determinations approved by Board
  
- LD 7 Federal and State Resources Closing
  - Clear any outstanding balances in closed or closing resources, re-run Fiscal13 to verify *Complete by*
  - In Escape Setup/Chart of Accounts: expire account strings and close resource codes *June 30, 2018*
  
- EG 8 Use Tax - CONTINUING - Districts filing separately
  - a. 9580 - Use Tax liabilities have been transferred from special funds to general fund by **June 25, 2018** -
  - b. Use Tax for 2017-18 filed and paid by July 31, 2018
  
- EG 9a  Commercial warrant cancellations sent to Scott Greenwood by June 15, 2018
  
- EG 9b **Adjust to actual** the following balance sheet accounts (9xxx objects) in ALL funds.
  - 9213 - Accounts Receivable - payroll
  - 9515- Stale Dated Warrants, unless it will be cleared in next fiscal year
  - 9530- Payroll Clearing
  - 9531- Vendor Clearing
  - 9538- Property Insurance liability
  - 9540-9511 - Voluntary Deductions
  - 9557- SDI withholding (if applicable)
  - 955x- Payroll liability accounts
  - 957x- Health Benefits liability accounts

- MW 10 Establish all 2017-18 accounts receivables in ESCAPE.  
 Please provide a signed Ledger02 -Receivables/Liabilities Activity report to your accountant. This report must equal object 9229 in FY18.
- MW 11 Establish all 2017-18 accounts payable in ESCAPE.  
 Please provide a signed Ledger02 -Receivables/Liabilities Activity report to your accountant. This report must equal object 9529 in FY18.  
 Clear Fiscal Year-End Checklist Report, Fiscal 15
- SL 12 Due To/From and Loans (Inter Fund and TRANS)  
 Temporary Loans (9315=9615) have been set-up, paid or restated, as necessary.  
 All Due To's and Due From's (9310=9610) have been set-up, paid or restated, as necessary.  
 Temporary Loans and Due To/Due From's are re-evaluated to determine if they are permanent and thus, should be restated as transfers.  
 TRANS adjusting entry has been done to object 9641 (must be zero by 6/30, other than cross-year TRANS).
- SL 13 Revolving Cash and Stores Inventory (Asset = Reserve)  
 Verify accuracy of balance in asset accounts 9130 and 9320.  
 Set-up or adjust corresponding reserve balance in 9711 and 9712.  
 Revolving Cash: object 9130 = object 9711  
 Stores: object 9320 = object 9712
- DM 14 Special Education: IDEA Federal Revenue  
 Update budget to reflect the current amount and expend money prior to year end as no carryover is allowed.
- CG 15 Federal Time Accounting - *Optional* Substitute System for employees with *multiple costs objectives* on *predetermined* schedules. Approval of the Predetermined Schedule Substitute System  
 Administered through the Consolidated Application and Reporting System beginning in 2014-15. Certified yearly.
- SS 16  Record interest income in applicable resources or funds (federal programs and applicable state programs).
- LD 17 Sub-agreements and Multi-District Service Agreements have been reviewed and coded appropriately.  
 NOTE: Distinction in coding relates to whether the service is for YOUR students or another districts' students.  
 Review objects 5100 & 5800 for sub-agreements.  
 Up to \$25,000 of an individual agreement can be coded to object 5800 - the balance to object 5100  
 Determine if you are a 'Participating School District' or a 'Local Operating Agency'.  
 Post service transactions accordingly.
- DM 18a Special Education Maintenance of Effort (MOE)  
 MOE has been reviewed for (1) 17-18 actual vs 16-17 actual (2) 17-18 actual vs 18-19 budget  
 SYT Form
- DM 18b  Excess Cost Calculation
- NL 19  Review Resource 8150 Restricted Maintenance and Fund 14 Deferred Maintenance
- CG 20 Review of coding ~ Form CEA  
 Form CEA has been reviewed for passing required percentages.
- LD 21 Record Direct Costs  
 5710-5749- net to zero by object within fund  
 5750-5799- net to zero by object between funds.
- LD 22 Record Indirect Costs to applicable categorical programs. Review Function coding for "Common Issues".  
 7310-7349- net to zero by object & function within a fund.  
 7350-7399- net to zero by object & function between funds.  
 Use Function 7190 for External audit if total expenditures of federal funds more than \$750k  
 Use Function 7191 for External audit if total expenditures of federal funds less than \$750k

- NL 23 Contributions between programs (8980-8990) have been booked.  
 Each of these accounts must net to zero at the fund level.
- NL 24  For all resources, determine if the ending Fund Balance should be Unearned Revenue or Fund Balance.  
 Optional - Form CAT (Tool to determine year-end accruals for Restricted Categorical Programs).
- LD 25 Review ALL resources and funds to determine:  
 No resources have negative ending fund balance  
 Any resource with a positive ending fund balance is allowable  
 All funds show positive fund balance at June 30, 2018.  
 All funds show positive **cash** balance at June 30, 2018.
- NL 26  Expense budget by major object has been reviewed and updated as necessary
- SS 27 GASBs ~ Fixed Assets & Pension Accounting  
 27a  GASB 34: Beginning balances of Fixed Asset Report agrees with 6-30-15 audit report ending balances.  
 27a  GASB 34: Amounts coded to object 6XXX and function 85XX equal the 'additions' in the Fixed Asset report.  
 27b  GASB 68: Record STRS on-Behalf revenue and expenditures in Resource 7690.
- SS 28 Account Coding and Audit Reminders  
 Supplemental & Concentration funding ~ Coding reminders  
 E-Rate Reimbursement coding is reported at gross.  
 Donated Food Commodities are recored at fair market value  
 2017-18 Audit Reminders: Educator Effectiveness and LCAP  
 Educator Effectiveness Report filed by 7/1/2018  
 Review 2017-18 audit guide as deemed applicable
- 29 After all of the above steps are completed, re-run Fiscal 15 to assure no open or pending transactions exist.  
 This is a double check measure!
- 30 Download to SACS 2018ALL and Run TRC. Correct any fatal errors. Submit w/this checklist.  
 No detail is provided in this workbook.
- 31 Run ICR report (in SACS2018ALL) to review indirect cost rate.  
 No detail is provided in this workbook.

**PROVIDE the following Year End Close documents to SCOE staff as indicated**

- 1 Signature Authorization Form has been completed for FY 2018-19. Send to SCOE accountant.
- 2 Signed Ledger 02-Receiveable/Liabilities Activity report in step #10 and #11. Send to SCOE Accountant.
- 3 SACS 2018All TRC check ran in step #30. Send to SCOE accountant.
- 4 Signed Fiscal 03a for object codes 9530 and 9531. Send to Erin Graves in Business Services.
- 5 If not yet provided, please submit Reserve Transparency Excel spreadsheet along with Agenda or minutes noting EC 42127 (a)(2)(B) public review and discussion took place.
- 6 This checklist! Please sign and date that you have completed the above 31 steps. Send to SCOE accountant.
7. Please specify the date your Unaudited Actuals will be presented to the Board  
 Date of Unaudited Actual presentation \_\_\_\_\_

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CBO/Business Manager

Date