## TABLE OF CONTENTS

**INTRODUCTION** .................................................................................................................... 3
- Access to EPES Web Accounting .................................................................................. 3
- Exit from EPES Web Accounting ............................................................................... 3

**SETTING UP ACCOUNTS AND VENDORS** ........................................................................... 5
- Activity Accounts ......................................................................................................... 5
  - Adding Activity Accounts ..................................................................................... 5
- General Ledger Accounts ............................................................................................. 5
  - Adding General Ledger Accounts ...................................................................... 5
- Vendors ......................................................................................................................... 6
  - Adding Vendors ..................................................................................................... 6

**BANK ACCOUNTS** ................................................................................................................. 8
- Opening Savings/Investment Accounts ........................................................................ 8
- Opening a New Checking Account ........................................................................... 9
- Closing the Old Checking Account .......................................................................... 10

**RECEIPTING AND COLLECTING MONEY** ............................................................................ 11
- Receipt Books .............................................................................................................. 11
- Issuing Receipt Books ................................................................................................ 11
- Return of Receipt Books ............................................................................................ 11
- Writing Receipts .......................................................................................................... 12
- Receipt Distribution ........................................................................................................ 12
- Receiving Money From Staff Members and Posting Master Receipts .................. 12

**POSTING MASTER RECEIPTS** ........................................................................................... 15
- Posting and Printing Master Receipts .......................................................................... 15
- Reversing and Correcting Entries for Master Receipts ............................................. 16
  - Master Receipt Posted To An Incorrect Account ................................................ 16
  - Master Receipt Posted With An Incorrect Master Receipt Number .................... 17
- Voiding Master Receipts ............................................................................................... 18
- Posting Damaged Master Receipts ............................................................................. 18

**PREPARING AND POSTING THE DAILY DEPOSIT** .............................................................. 20
- Preparing the Deposit Package .................................................................................. 20
- Posting Daily Deposits ............................................................................................... 21

**ISSUING CHECKS/PAYING BILLS** ...................................................................................... 22
- Entering and Printing Checks ................................................................................... 22
- Posting Manual (Handwritten or Typed) Checks ...................................................... 24
- Reversing and Correcting Checks .............................................................................. 25
  - Check Posted To An Incorrect Account Number ................................................ 25
DOUGLAS COUNTY SCHOOL SYSTEM
LOCAL SCHOOL FUNDS INSTRUCTION MANUAL

Check Posted With An Incorrect Check Number .................................................. 26
VOIDING CHECKS ......................................................................................... 27
VOIDING OUTSTANDING CHECKS OVER 6 MONTHS OLD ................................ 28
POSTING DAMAGED CHECKS ........................................................................ 28

RETURNED CHECKS ...................................................................................... 30
POSTING A RETURNED CHECK .................................................................... 30
POSTING THE REDEPOSIT OF A RETURNED CHECK ................................. 30
WRITING OFF OF A RETURNED CHECK ..................................................... 31
VOIDING A GENERAL LEDGER TRANSFER ............................................... 32
COMPLETING THE LIST OF OUTSTANDING RETURNED CHECKS ............. 32

TRANSFERS BETWEEN ACTIVITY ACCOUNTS .......................................... 33
POSTING ACTIVITY ACCOUNT TRANSFERS ............................................. 33
VOIDING AN ACTIVITY ACCOUNT TRANSFER ......................................... 33

MONTHLY REPORTING ................................................................................. 34
POSTING INTEREST INCOME ...................................................................... 34
POSTING BANK CHARGES .......................................................................... 34
POSTING OTHER RECONCILING ITEMS .................................................... 35
CANCELING CHECKS .................................................................................. 35
MONTH END REVIEW OF MASTER RECEIPT NUMBERS ............................. 36
MONTH END REVIEW OF CHECK NUMBERS ............................................. 36
BANK RECONCILIATION ........................................................................... 36
LIST OF OUTSTANDING CHECKS ............................................................... 36
ACTIVITY LEDGER REPORT – FINANCIAL REPORT ................................... 38
SEQUENTIAL LISTS OF CHECKS ................................................................. 39
SEQUENTIAL LISTS OF RECEIPTS ............................................................ 39
SEQUENTIAL LISTS OF GENERAL LEDGER TRANSFERS ......................... 40
SEQUENTIAL LIST OF ACTIVITY TRANSFERS ........................................ 40
JOURNAL ADJUSTMENTS REPORT ............................................................ 41

OTHER REPORTS .......................................................................................... 42
RECONCILIATION REPORT ......................................................................... 42
VENDOR LIST ............................................................................................... 42

MONTH END REQUIREMENTS ..................................................................... 43

GENERAL INFORMATION .......................................................................... 44
FILES NEEDED FOR LOCAL SCHOOL FUNDS ........................................... 44
INTRODUCTION

This manual, the Local School Funds Instruction Manual, will direct office managers and bookkeepers in day-to-day posting activities and the correct use of the EPES Web Accounting software. Its companion manual, the Douglas County School System Accounting and Procedures Manual, should be referred to for all procedural questions regarding school financial operations. It is the official guide for procedures regarding receiving and disbursing school funds.

For questions regarding the Douglas County School System Accounting and Procedures Manual, the Local School Funds Instruction Manual or other local school finance related questions, please contact the Finance Office Assistant Accountant, School Accounting Manager, Assistant Director of Accounting or Chief Financial Officer.

Access to EPES Web Accounting

1. Double click on the EPES Web Accounting icon on the desktop. The following screen will appear:

2. At District ID: enter 79. Press Tab.
3. At Customer ID: enter your school ID number. *(This number was sent via email from EPES.)*
4. At User Name: enter BK. Press Tab.
5. At Password: enter your password. *(At temporary password was sent via email from EPES.)* Press Tab.
6. At Security Code: enter the number displayed in the image on the screen. *(Entering this code is not required at every login.)*
7. Click Login.

Exit from EPES Web Accounting

1. Click Exit in the program menu (blue bar at top of screen - Accounting, Reports, Utilities, Help, Exit). *(CAUTION: Don’t use “Exit” to close out of screens. “Exit”*
closes the program.)
SETTING UP ACCOUNTS AND VENDORS

The Chart of Accounts located in the Douglas County School System Accounting and Procedures Manual is to be used as a guide to set up new school accounts. Review the account numbers and descriptions assigned in the Chart of Accounts as a guide when setting up accounts. Additional accounts may be added as needed by the school according to the instructions found in the Chart of Accounts and by following the steps below:

Activity Accounts

Activity accounts record the school’s activities in the financial records. The school’s activities are separated into categories so their financial transactions can be easily tracked. *The total of the activity accounts must always equal the total of the general ledger accounts.*

**Adding Activity Accounts**

1. Click Accounting.
2. Click Accounting.
3. Click Accounts.
4. Click Activity Accounts.
5. Click Add.
6. At Activity Account/Club #: enter account number. Press Tab.
7. At Account Name: enter account name. Press Tab.
8. At Advisor: enter the staff member in charge of this account. Press Tab.
9. At Beginning Balance: leave the amount as zero. Press Tab.
10. Leave Activity Group blank.
11. To add additional accounts, click Save – Add Another and return to step 6.
12. When finished entering activity accounts, click Save.
13. Click Close.

General Ledger Accounts

General ledger accounts record the bank activity in the school’s financial records. *The total of the general ledger accounts must always equal the total of the activity accounts.*

The program has some general ledger accounts already set up. Other general ledger accounts may be added. See the Chart of Accounts for acceptable use of general ledger accounts.

**Adding General Ledger Accounts**

1. Click Accounting.
2. Click Accounting.
3. Click Accounts.
4. Click General Ledger. (The first General Ledger Account entered will appear on the
screen.)
5. Click Add.
6. At GL Account #: enter the GL account number to be added. Press Tab.
7. At Account Name: add the bank name and last 4 digits of account number. Press Tab.
8. At Checking: check the box, only if the account is a checking account; otherwise, press Tab.
9. At Beginning Balance: do not add a balance, leave this field blank. Press Tab.
10. To add another GL account, click Save – Add Another and return to step 6 above.
11. When finished entering general ledger accounts, click Save.
12. Click Close.

After entering accounts, verify that the names and information are correct by viewing or printing an Activity Ledger Report. See the Monthly Reporting section in this manual (page 37) for instructions to print an Activity Ledger Report.

Vendors

Every receipt and disbursement entry must have a vendor code and vendor name. The vendors have a vendor code that:

- Is assigned to quickly identify the vendor name
- Can be up to nine characters (It is recommended to use less than nine characters)

**Note:** There is a BLANK (Miscellaneous Vendor) code setup within the accounting program. This code should only be used when issuing checks to one-time vendors. DO NOT USE the Miscellaneous Vendor for vendors that will be paid multiple times throughout the school year. Additionally, the BLANK (Miscellaneous Vendor) should not be used when posting Master Receipts.

Vendor Setup

Vendors can be setup in advance or added while posting. If a vendor’s name changes after initial setup, add the vendor under a new vendor code. Then, use the new vendor code the remainder of the school year. **VENDOR CODES CANNOT BE CHANGED OR DELETED DURING THE YEAR.** All changes to vendor names must be made during the year-end rollover process.

Adding Vendors

1. Click Accounting.
2. Click Accounting.
3. Click Vendors.
4. Click Add.
5. At Vendor Code: type a code which will identify the vendor. Press Tab.
6. At Vendor Name: type the vendor name (Last Name, First Name is the preferred way to enter the name). Press Tab.
7. Continue to enter the address and phone number information. This information should be
entered for all vendors except the Blank-Miscellaneous Vendor.

8. At **Tax ID:** enter the vendor’s taxpayer identification number (social security number or federal identification number) *only* if this is an individual, non-incorporated or LLC vendor who performs a service for the school.

9. When all information is complete for this vendor and additional vendors are to be added, click **Save – Add Another** and continue with step 5 above.

10. When finished entering vendors, click **Save**.

11. Click **Close**.

A list of vendors can be printed for reference when posting checks and receipts. Refer to the Other Reports section of this manual for the instructions to print a Vendor List (page 41).
BANK ACCOUNTS

The Chief Financial Officer must approve all bank related activities. This includes opening new accounts (such as: checking, savings, investments) and changes in authorized check signers. All requests must be in writing and sent from the principal to the Chief Financial Officer. These requests may be sent via email.

Refer to the instructions below to open and close bank or investment accounts. Please contact the Assistant Accountant in the Finance Office if further assistance is required.

Opening Savings/Investment Accounts

When opening a savings or investment account, you add a new activity account (167 – 199 Other Operational Accounts) to account for the interest income earned from the investment or savings account and a new general ledger account (993 Savings, 994 Investment) to account for the principal investment or savings. Refer to the Setting Up Accounts and Vendors section (pages 4-5) in this manual for instructions on adding these accounts.

After setting up the activity account and the general ledger account for the savings or investment account, complete the following steps:

Step One:
Enter a check made payable to the financial institution where the savings or investment account is to be opened (refer to the Entering and Printing Checks section [pages 21-22] of this manual). When entering the check into Accounts Payable, you will need to know the activity account or accounts that the money will be taken from to open the savings or investment account.

Step Two:
When the check has been taken to the financial institution and the savings or investment account has been opened, post a Journal Adjustment as instructed below:

Posting the Journal Adjustment

1. Click Accounting.
2. Click Accounting.
3. Click Journal Adjustments.
4. Click Add.
5. At Adj No: enter the next available number from the Miscellaneous Entry Number Log. Press Tab.
6. At Date: enter the date the deposit was posted to open the savings or investment account. Press Tab.
7. At GL Account: enter the general ledger account number for the savings or investment account. Press Tab.
8. At Type: select I for Income.
9. Click Add Line Item.
10. At Acct.: select the activity account number for the savings or investment account. Tab through Sub Acct.
11. At Amount: enter the amount of the check. Press Tab.
12. At Notes: enter “Open Savings/Investment account (whichever is appropriate) - Refer to check # _______.
13. Click Save in middle of screen.
14. Click Save at top of screen.
15. Click Close.

Opening a New Checking Account

Step One: Obtain approval from the Chief Financial Officer. Look at the Ending Balance of the current checking account to determine the amount that can be used to open the new account. Be sure to leave enough funds in the old account to cover the outstanding checks and any unexpected bank charges until the old account is closed.

Step Two: Add a general ledger account with the new bank name and account number. Click on the box to indicate this is a checking account. Refer to the Setting Up Accounts and Vendors section (pages 4-5) of this manual for instructions on setting up the general ledger account.

Step Three: After obtaining approval from the Chief Financial Officer, handwriting a check for the amount determined in step one above.

Step Four: Post a General Ledger Transfer to transfer the amount of the typed or handwritten check from the old checking account into the new checking account:

1. Click Accounting.
2. Click Accounting.
3. Click Transfers and Deposits.
4. Click Transfer GL.
5. Click Add.
6. Tab through Transfer #. (Don’t change this number. This number should be automatically assigned by the accounting program.)
7. At Date: enter the current date. Press Tab.
8. At From GL Account: enter the old checking GL account. Press Tab.
9. At To GL Account: enter the new checking GL account. Press Tab.
10. At Transfer Amt: enter the amount of the handwritten check. Press Tab.
11. At Document #: enter the check number of the handwritten check. Press Tab.
12. At Transfer Note: enter “To open new checking account”. Press Tab.
13. Click Save.
14. Click Close.
DOUGLAS COUNTY SCHOOL SYSTEM
LOCAL SCHOOL FUNDS INSTRUCTION MANUAL

Step Five: Prepare a deposit for the new checking account with the handwritten check and designate on the deposit slip “To open new checking account”.

Step Six: Preview an Activity Ledger Report of the General Ledger accounts. (Refer to the Monthly Reporting section (page 37) of the manual for instructions on printing an Activity Ledger Report.) The balance in the new checking general ledger account must be the same as the amount of the handwritten check.

Closing the Old Checking Account

1. All checks must be cleared or voided due to the length of time outstanding.
2. Obtain a current bank account printout through online access to determine the amount of funds remaining in the bank account.
3. The principal must request a cashier’s check from the bank made payable to the school for the balance of the account.
4. The principal must give the check to the office manager/bookkeeper.
5. Post any interest or bank charges shown on the bank account printout to the school’s financial records. Refer to the Monthly Reporting section (page 33) of this manual for the instructions on posting interest and bank charges.
6. Agree the balance of the old bank’s General Ledger account to the bank check. These amounts must agree.
7. Prepare a deposit to the new checking account for the amount of the check received from the old bank. Note on the deposit slip “To deposit old checking account balance”.
8. Post a general ledger transfer from the old bank’s General Ledger account to the new bank’s General Ledger account. Refer to Step Four under Opening a New Checking Account for the instructions to post this transfer.
9. Remove the check mark indicating “checking account” from the old bank’s general ledger account. Refer to the Setting Up Accounts and Vendors, General Ledger Accounts section (pages 4-5) of this manual for the instructions to complete this step.
10. Return all unused checks, unused deposit slips and deposit stamp(s) for the old bank account to the Finance Office.
RECEIPTING AND COLLECTING MONEY

Receipt Books

All money received at the school must be receipted using an official Douglas County School System Receipt (Receipt Book-Warehouse Item # 010072 or Report of Money Collected book-Warehouse Item # 010073). Both types of books must be ordered from the Douglas County School System Warehouse.

All receipt books assigned to the school must be listed on a Receipt Book Control Log when received from the Warehouse. The Control Logs serve as the official record of receipt books issued to the school and should accurately reflect their status at all times. The Receipt Book Control Logs must be maintained with the school financial records for audit purposes. Only employees of the Douglas County School System can receive and receipt money on behalf of the school. Refer to the Douglas County School System Accounting and Procedures Manual for additional information regarding receipt books.

Issuing Receipt Books

When receipt books are issued, the control log must be completed as follows:

- List the beginning and ending receipt number for each book. (These numbers should be listed on the log when the receipt books are received from the Warehouse.)
- List the date the book is issued.
- Print the name of the individual to whom the receipt book is assigned (receipt books cannot be issued to functions).
- The individual to whom the receipt book is assigned must sign the control log in the space provided as acceptance of and responsibility for the book. This individual will be held personally responsible for the accountability of all money collected using their receipt book.

Return of Receipt Books

Upon return of the receipt book to the office manager/bookkeeper, the following should be completed:

- The person returning the book should enter the date in the Date Returned column on the control log.
- An adding machine tape must be run of the total of all receipts used in the book and of the total of all Master Receipts. The totals must agree for the receipt book to be “in balance”.
- The adding machine tape should be initialed, dated, and the range of receipt numbers balanced listed. Then, attach the tape to the book as proof of verification.
- If the totals agree, the office manager/bookkeeper should enter the date balanced in the
Date Balanced column on the control log.

- If the totals do not agree, refer to the Douglas County School System Accounting and Procedures Manual for instructions on how the situation should be resolved.

**Writing Receipts**

- Never give change for a check. If a check is written for too much, write the receipt for the entire amount of the check. A refund check can be issued later, if requested.
- Never write a receipt to an inanimate object. (For example: Money received from the vending machines; receipt the person who turns in the money, not "Vending").
- The person to whom the receipt book is issued should not write a receipt to himself/herself.
- Only the person to whom the receipt book is issued should write receipts in that book.
- Yellow copies of student receipts on the same page and written on the same day should be left intact (do not separate) when removed from the receipt book.

**Receipt Distribution**

*Receipts from the Receipt Book (Warehouse Item # 010072)*

These receipts may be used for all money collected.

- White copy - student.
- Yellow copy - submitted to office manager/bookkeeper with a Money Tally Form and the money for use in posting and preparing the deposit.
- Pink copy - remains in the receipt book.

If a receipt needs to be voided, all copies of the receipt should be left intact or stapled together in the receipt book. “VOID” should be written on the white copy of each receipt.

*Receipts from the Report of Money Collected books (Warehouse Item # 010073):*

The receipts in these books may be used for amounts of $20.00 or less. The use of this type of receipt is optional.

- White copy - submitted to office manager/bookkeeper with a Money Tally Form and the money for use in posting and preparing the deposit.

**Receiving Money From Staff Members and Posting Master Receipts**

The following list provides a summary of procedures to follow when receiving money from staff members and posting Master Receipts:

1. Receive money, Money Tally Forms and yellow copies of receipts or white copies of
Report of Money Collected receipts from staff member. Students must not transport money from a staff member to the office manager/bookkeeper.

2. Prepare each staff member’s receipts for posting:
   - Agree the receipts:
     - Verify that the total of the receipts or Report of Money Collected receipts agree to the total money listed on the Money Tally Form.
     - Determine and resolve any discrepancies with the person who receipted the money.
   - Agree the money:
     - Verify that the total of all currency, coin and checks agrees to the total of the receipts or Report of Money Collected receipts and the Money Tally Form.
     - Determine and resolve any discrepancies with the person receipting.
     - As an aid when posting, if receipts are for more than one account, list separately the account numbers, the receipt numbers, and amounts to be used when posting.

3. Post each group of receipts to a Master Receipt. Refer to the Posting Master Receipts section (page 14) in this manual for instructions on entering and printing in Master Receipts.
   - A Master Receipt must be issued for all money received by the office manager/bookkeeper after the total money received has been agreed to the total receipts or Report of Money Collected receipts.
   - Master Receipts must be posted within one business day after the office manager/bookkeeper receives the money. The Master Receipt should be posted with the current date. However, if a deposit is taken to the bank on the last working day of the month and the Master Receipt cannot be posted on that day, the Master Receipt date may be changed to reflect the bank validation date.
   - If the staff member has collected money for two separate activities in the same receipt book, (ex: field trip fees and club dues), both activities may be posted on the same Master Receipt. Receipts received the same day and issued from the same receipt book for multiple accounts may be posted to one Master Receipt. Note: Up to five entries may be posted on one Master Receipt.
   - If a staff member submits receipts from more than one receipt book, post a separate Master Receipt for each receipt book.
   - If a staff member submits receipts from a receipt book and a Report of Money Collected book, post one Master Receipt for the receipts written in the receipt book and one Master Receipt for the receipts written on the Report of Money Collected receipt.
   - The receipt number(s) and a brief description of the money collected must be referenced in the Notes section of the receipt entry screen.
   - The top section of the Master Receipt should be signed (or initialed) by the office manager/bookkeeper and returned to the staff member who remitted the money. The staff member who wrote the receipts must attach the Master Receipt to the pink copy.

- The middle section of the Master Receipt (Deposit Pkg.Copy) is attached to the yellow copy of the receipt(s) or the original (white) copy of the Report of Money Collected receipt and filed with the deposit package.
- The bottom section of the Master Receipt (Numeric File Copy) should be filed in a Master Receipt Numeric File.

4. Photocopy the checks. **Photocopies are required.** Attach copies of the checks to the deposit package as described in the Preparing the Deposit Package section (page 19) of this manual.
POSTING MASTER RECEIPTS

Posting and Printing Master Receipts

1. Click Accounting.
2. Click Accounting.
3. Click Receipts.
4. Click Add.
5. At Receipt #: verify the Master Receipt number is the same number as the next unused pre-printed Master Receipt form. Change Master Receipt number, if needed. Press Tab.
6. At Date: verify the date is current. Note: The only exception to this procedure is if a deposit is taken to the bank on the last working day of the month and the Master Receipt cannot be posted on that day, the Master Receipt date may be changed to reflect the bank validation date. Master Receipts should be posted within one business day after the office manager/bookkeeper receives the money. Press Tab.
7. At GL Account: account 991-Cash on Hand should be selected. Press Tab. Tab through Posted From.
8. At Rcvd From: enter the vendor code (must be staff member who collected the money). Press Tab. (Note: The BLANK vendor code should not be used when posting Master Receipts.) If the vendor code does not exist, a pop-up message will appear asking if you would like to add the vendor. To add the vendor, answer “Yes”. The vendor screen will appear.
   a. At Vendor Name: type the vendor name (Last Name, First Name is the preferred way to enter the name). Press Tab.
   b. Continue to enter the address and phone number information. This information should be entered for all vendors except the Blank-Miscellaneous Vendor.
   c. At Tax ID: enter the vendor’s taxpayer identification number (social security number or federal identification number) only if this is an individual, non-incorporated or LLC vendor who performs a service for the school.
   d. When all information is complete for this vendor click Save. The Receipts screen will reappear with the new Vendor Code and Vendor Name.
9. Click Add Line Item.
10. At Acct: select the account number being posted to from the drop-down list. Press Tab and Tab through Sub Acct.
11. At Amount: enter the amount being posted. Press Tab. Tab through Tax Amt.
12. At Notes: enter the receipt number(s) (sequence of receipt numbers turned in by staff member) being posted and a brief description of the money collected. Press Tab.
13. At Pay Type: select C for cash. (Do not select any of the other options.)
14. If additional accounts are to be posted from the same vendor and receipt book, return to step 10 above. (NOTE: Up to five entries are allowed.)
15. Verify all information that has been posted for this Master Receipt is correct; click Save. Make sure that the Master Receipt form is loaded into the printer properly. Click Print This Receipt.
16. To add additional Master Receipts for other vendors, continue beginning with step 4.
above.
17. When all Master Receipts for one deposit have been posted, click on Close.

Refer to pages 12-13 of this manual for the proper distribution of Master Receipt copies.

When Master Receipts are posted, they are posted to the Cash on Hand (991) general ledger account. After all Master Receipts for a single deposit are posted, the funds in the Cash on Hand general ledger account must be transferred to the appropriate Checking general ledger account (usually 992 or 996). Follow the instructions in the Posting Daily Deposits section (page 20) of this manual to finalize the deposit posting.

Reversing and Correcting Entries for Master Receipts

If a Master Receipt is posted to an incorrect account number or the Master Receipt number is incorrect (the Master Receipt number on the computer records is different from the pre-printed Master Receipt number), reversing and correcting entries should be posted.

Master Receipt Posted To An Incorrect Account

Follow the directions below to reverse the entry from the wrong account number and correct the entry to the proper account number. Make sure plain paper is in the printer.

Posting the reversing entry

1. Click Accounting.
2. Click Accounting.
3. Click Receipts.
4. Click Add.
5. At Receipt #: enter Master Receipt number to be reversed. Press Tab.
6. At Date: enter current date, unless instructed differently by the Finance Office. Press Tab.
7. At GL Acct: account 991 should be selected.
8. At Rcvd From: enter the vendor code. Press Tab.
9. Click Add Line Item.
10. At Acct: enter the incorrect account number. Press Tab. Tab through Sub Acct.
11. At Amount: enter the amount as a negative amount. Tab through Tax Amt.
12. At Notes: enter a reason for the reversing entry, such as “R/E-Wrong acct#”. Press Tab.

Posting the correcting entry (On the same receipt screen as the reversing entry)

13. At Acct: enter the correct account number. Press Tab. Tab through Sub Acct.
14. At Amount: enter the amount as a positive amount. Tab through Tax Amt.
15. At Notes: enter a reason for the correcting entry, such as “C/E-Wrong acct#”. Press Tab.
16. Verify that the total amount of the receipt is zero. Make sure plain paper is loaded into
17. Click **Print This Receipt**. The reversing and correcting entry will print on the plain paper.
18. Click **Close**.

Attach the plain paper Master Receipt to the original Master Receipt copies in the deposit package, receipt book and Master Receipt Numeric File.

**Master Receipt Posted With An Incorrect Master Receipt Number**

(The Master Receipt number on the computer records is different from the pre-printed Master Receipt number)

Follow the directions below to change the Master Receipt number on the computer records to the number on the preprinted form. The Master Receipt number that posts to the computer records must agree to the physical preprinted form. *Make sure plain paper is in the printer.*

**Posting the reversing entry**

1. Click **Accounting**.
2. Click **Accounting**.
3. Click **Receipts**.
4. Click **Add**.
5. At **Receipt #**: enter the *incorrect Master Receipt number*. This is the receipt number that posted to the computer records which does not agree to the physical preprinted form. Press **Tab**.
6. At **Date**: enter current date, unless instructed differently by the Finance Office. Press **Tab**.
7. At **GL Acct**: account 991 should be selected.
8. At **Rcvd From**: enter the vendor code. Press **Tab**.
9. Click **Add Line Item**.
10. At **Acct**: enter the *account number*. Press **Tab**. Tab through **Sub Acct**.
11. At **Amount**: enter the *amount* as a negative amount. Tab through **Tax Amt**.
12. At **Notes**: enter a reason for the reversing entry, such as “R/E 9/13/04, Wrong M/R #”. Press **Tab**.
13. Make sure plain paper is loaded into the printer. Click on **Save**.
14. Click on **Print This Receipt**. The reversing entry will print on the plain paper.
15. Click on **Close**.

**Posting the correcting entry**

1. Click **Add**.
2. At **Receipt #**: enter the *correct Master Receipt number*. This is the receipt number on the physical preprinted form. Press **Tab**.
3. At **Date**: enter current date, unless instructed differently by the Finance Office. Press
Tab.
4. At GL Acct: account 991 should be selected.
5. At Rcvd From: enter the vendor code. Press Tab.
6. Click Add Line Item.
7. At Acct: enter the account number. Press Tab. Tab through Sub Acct.
8. At Amount: enter the amount as a positive amount. Tab through Tax Amt.
9. At Notes: enter a reason for the correcting entry, such as “C/E-Wrong M/R rcpt#”. Press Tab.
10. Make sure plain paper is loaded into the printer. Click Save.
11. Click Print This Receipt. The correcting entry will print on the plain paper.
12. Click Close.

Verify the Master Receipt number posted on the plain paper receipt (reversing entry) is the incorrect Master Receipt number. Verify the Master Receipt number posted on the plain paper (correcting entry) agrees to the actual Master Receipt number on the pre-printed form. Attach both plain paper receipts to the original Master Receipts copies in the deposit package, receipt book and Master Receipt Numeric File.

**Voiding Master Receipts**

If the vendor code or amount is incorrect, the Master Receipt must be voided.

1. Click Accounting.
2. Click Accounting.
3. Click Receipts.
4. Click List. (Find the Master Receipt to be voided.)
5. Click on the Master Receipt to be voided.
6. Click Void this Receipt.
7. At Reason for Void: enter a reason for the voiding entry, such as “Void-Wrong amt”. (NOTE: The date the Master Receipt was originally posted and the date the Master Receipt is voided must be in the same month, unless instructed differently by the Finance Office.) Press Continue.
8. Click Close.

Indicate on the actual Master Receipt the reason for voiding. All three copies must be physically defaced with the word “VOID” written on them. File the top two copies of the Master Receipt in the Voided/Damaged Master Receipts File in numeric order. File the bottom copy (Numeric File Copy) of the Master Receipt in the Master Receipt Numeric File.

**Posting Damaged Master Receipts**

All Master Receipts must be recorded in the EPES Web Accounting program in sequential order. Master Receipts that have been damaged must be posted into Account 165 – Damaged Master Receipts and Checks. Make sure plain paper is in printer.
1. Click Accounting.
2. Click Accounting.
3. Click Receipts.
4. Click Add.
5. At Receipt #: enter the damaged Master Receipt number. Press Tab.
6. At Date: enter current date. Press Tab.
7. At GL Acct: account 991 should be selected.
9. Click Add Line Item.
10. At Acct: enter 165 – Damaged Master Receipt/Check account. Press Tab. Tab through Sub Acct.
11. At Amount: enter “0.00”.
12. At Notes: enter “Damaged Master Receipt and reason (ie: email printed on form, etc.)”. Press Tab
13. Verify all information that has been posted for this Master Receipt is correct; click Save.
14. Click Print This Receipt. The information for the damage Master Receipt will print on plain paper.
15. Click Close.

Attach the plain paper Master Receipt to the actual damaged Master Receipt. File the top two copies of the Master Receipt in the Voided/Damaged Master Receipts File in numeric order. File the bottom copy (Numeric File Copy) of the Master Receipt in the Master Receipt Numeric File.
Preparing and Posting the Daily Deposit

Preparing the Deposit Package

- Run an adding machine tape of all the Master Receipts.
- Run an adding machine tape of all currency, coin, and checks. (This total should agree to the total of all the Master Receipts.)

**Note:** If the Master Receipts and the money do not agree, determine the reason and complete the necessary steps. **DO NOT ADD OR REMOVE ANY MONEY TO BALANCE.**

- Prepare the deposit slip. List the individual checks or include an adding machine tape of the check numbers and check amounts. The adding machine tape should be filed with the deposit package. If needed, a second tape should be prepared for the bank.
- Run an adding machine tape of the amounts on the deposit slip.
- Triplicate deposit slips are required.
  - The first two copies should be taken to the bank with the money and be validated by the bank.
  - The bank will retain one validated copy. The other validated copy must be returned to the school and attached to the daily deposit package.
  - The third copy of the deposit slip must remain intact in the deposit book and be filed with the school’s annual financial records.
- When preparing the deposit for the day, the total of the Master Receipts must equal the amount of money being deposited and the amount posted to 991 for that deposit. The amount posted from account 991 to the current checking account must equal the amount deposited to the bank. If you have more than one deposit for the day, you should have more than one posting.

Deposit packages should be assembled in the following order:

- Bank validated copy of deposit slip.
- Additional supporting documentation as needed or received such as debit or credit memo information related to specific deposit, etc.
- Master Receipts (in numerical order) each followed by:
  - Money Talley Form
  - Corresponding receipts or Report of Money Collected receipts. (Yellow copies of receipts from the same page and written on the same day should not be torn apart at the perforation.)
- Copies of checks being deposited.

The daily deposit package is filed in date order in a Monthly Deposit File. There should be a Deposit File for each month.
**Posting Daily Deposits**

If you have more than one deposit, post each deposit separately. **Every bank deposit made must be posted separately.** You should always be able to trace each posted deposit to the deposits on the bank statement.

**Posting the Daily Deposit**

1. Click on Accounting.
2. Click on Accounting.
3. Click on Transfers & Deposits.
4. Click on Deposits.
5. At Deposit Date: verify the date is the current date. **Note:** The only exception to this procedure is if a deposit is taken to the bank on the last working day of the month and the Deposit Transfer cannot be posted on that day, the Deposit Transfer date may be changed to reflect the bank validation date. Press Tab.
6. At Deposit Into Account: verify that the correct general ledger for the checking account is selected. Press Tab.
7. At Deposit From Account: 991-Cash on Hand should be listed.
8. At Deposit Amount, verify the amount is the actual deposit amount being posted. Change if necessary. Press Tab.
9. At Description: enter the corresponding Master Receipt numbers for this deposit and any other deposit description (ex. MR’s 123456-123466; Deposit # 19).
11. Click Close.

After posting each day, review an Activity Ledger Report to check your work (can be either printed or viewed on the screen). The total receipts for the day must be the same amount as the total deposit to the bank. The total disbursements must be the total of the checks written. To print an Activity Ledger Report, refer to the steps in the Monthly Reporting section (page 37) of this manual.
DOUGLAS COUNTY SCHOOL SYSTEM
LOCAL SCHOOL FUNDS INSTRUCTION MANUAL

ISSUING CHECKS/PAYING BILLS

Entering and Printing Checks

A Local School Purchase /Check Request Form must be completed and signed by the principal before merchandise is ordered or services are requested. Detailed procedures regarding disbursements can be found in the Douglas County School System Accounting and Procedures Manual.

Issuing checks is a two-step process. Step One: The check information is entered in Accounts Payable. Step Two: The checks are printed and posted in Reports. (NOTE: It is recommended that only one Accounts Payable entry be entered at a time and only one check be printed at a time.)

Step One: Entering Accounts Payable Entries

1. Click Accounting.
2. Click Accounting.
3. Click Accounts Payable. The Accounts Payable Screen will appear.
4. Click Add.
5. At GL Acct: verify that the correct checking general ledger account is selected. Press Tab.
6. At Date: verify current date. Press Tab. Make sure a check mark is in “Pay This.”
7. At Vendor ID: enter the vendor code. If the vendor code does not exist, a pop-up message will appear asking if you would like to add the vendor. To add the vendor, answer “Yes”. The vendor screen will appear.
   a. At Vendor Name: type the vendor name (Last Name, First Name is the preferred way to enter the name). Press Tab.
   b. Continue to enter the address and phone number information. This information should be entered for all vendors.
   c. At Tax ID: enter the vendor’s taxpayer identification number (social security number or federal identification number) only if this is an individual, non-incorporated or LLC vendor who performs a service for the school.
   d. When all information is complete for this vendor click Save. The Receipts screen will reappear with the new Vendor Code and Vendor Name.
8. Click Add Line Item.
9. At Acct: enter the account number. Press Tab. Tab through Sub Acct.
10. At Amount: enter the amount to be posted.
11. At P.O.#: enter the purchase order number, if applicable. Press Tab.
12. At Invoice: enter the vendor’s invoice number, if applicable. Press Tab.
13. At Notes: Enter a reason for the check. Keep in mind that this note will print on the check. Press Tab. Tab through Tax Amt.
14. If this is a payment to an individual or non-incorporated vendor for a service, a check mark should be in the 1099 box. (Note: The vendor must be set up with a tax ID.)
number.)
15. If more than one entry is to be posted to the same vendor on one check, begin again at
   Step 9). (NOTE: Up to fourteen entries are allowed.)
16. When finished entering all lines for this Accounts Payable entry, click Save.
17. Click Close.

Step Two: Printing and Posting Checks

1. Click Reports.
2. Click Accounting.
3. Click Print Checks.
4. Verify Print Checks with Payable Dates Through: is current date. Press Tab.
5. Verify Checking Acct: is correct.
6. Verify Next Check #: is correct. (Note: Compare the check number on the screen to the
   next available physical check number in your printer. If the check number does not
   agree, enter the correct number.) Press Tab.
7. Verify Date to Print on Checks: is current date. Press Tab. Do not check any of the
   boxes at the bottom of the screen.
8. Click Preview. If the check is correct and is ready to print, close the Preview screen and
   proceed to step 9. If the check is incorrect, call the Finance Office Assistant Accountant
   for assistance before printing the checks.
9. Click Print & Post.
10. A Print Confirmation screen will appear “Did the first check print correctly?” Do Not
    Click On Yes Until The Check Has Finished Printing. If You Click Too Soon, The Check
    Will Not Post To The Accounts Or To Checks Paid. Click Yes.

NOTE: If the checks do not print correctly, call the Assistant Accountant in the Finance
Office if you need assistance in making corrections.

After checks are printed and signed by the principal, staple check information together in the
following order and file this information sequentially in the Monthly Disbursement File:

1. Check Stub (Bottom third of check.) (Send the top check stub with the check.)
2. Local School Purchase/Check Request
3. Original invoice and/or signed original receipt
4. Other supporting documentation
Posting Manual (Handwritten or Typed) Checks

Occasionally, a handwritten or typed check may need to be written. All manual checks (checks not printed through the EPES Web Accounting program) must be pre-approved by the Finance Office.

Posting Manual Checks

1. Click **Accounting**.
2. Click **Accounting**.
3. Click **Checks Paid**.
4. Click **Add**.
5. At **Check #**: enter the check number. Press **Tab**.
6. At **Date**: enter date the check was written. Press **Tab**.
7. At **GL Acct**: verify that the correct checking general ledger account is selected. Press **Tab**.
8. At **Vendor ID**: enter the vendor code. Press **Tab**.
9. Click **Add Line Item**.
10. At **Acct.**: enter the account number. Press **Tab**. **Tab** through **Sub Acct**.
11. At **Amount**: enter the amount. Press **Tab**. **Tab** through **Tax Amt**.
12. At **P.O. #**: enter the purchase order number, if applicable. Press **Tab**.
13. At **Invoice**: enter the vendor’s invoice number, if applicable. Press **Tab**.
14. At **Notes**: enter a reason for the check.
15. If more than one entry is to be posted to the same vendor on one check, begin again at Step 10 above.
16. When finished entering the information for this check, click **Save** (in the middle of screen).
17. If another manual check is to be entered, click on **Save - Add Another**. If this is the only manual check to be entered, click **Save** (at top of screen).
18. When you are finished entering manual checks, click **Close**.
Reversing and Correcting Checks

After a check is printed, if the account number or check number is incorrect, reversing and correcting entries must be posted. Always use the current date, unless instructed differently by the Finance Office.

Note: All reversing and correcting entries on checks must be made through Checks Paid.

Check Posted To An Incorrect Account Number

To correct the account number, follow the directions listed below. The reversing and correcting entries are posted on the same Checks Paid screen.

Posting the reversing entry

1. Click Accounting.
2. Click Accounting.
3. Click Checks Paid.
4. Click Add.
5. At Check #: enter the check number. Press Tab.
6. At Date: enter current date, unless instructed differently by the Finance Office. Press Tab.
7. At GL Acct: verify that the correct checking general ledger account is selected. Press Tab.
8. At Vendor ID: enter the vendor code. Press Tab.
9. Click Add Line Item.
10. At Acct.: enter the incorrect account number. Press Tab. Tab through Sub Acct.
11. At Amount: enter the amount as a negative amount. Press Tab.
12. At Notes: enter reason such as “R/E - Wrong Account”. Press Tab.

Posting the correcting entry (on the same Checks Paid screen as the reversing entry)

13. At Acct.: enter the correct account number. Press Tab. Tab through Sub Acct.
14. At Amount: enter amount as a positive amount. Press Tab.
15. At Note: enter reason such as “C/E - Wrong Account”. Press Tab.
16. Click Save (in the middle of the screen).
17. Click Save (at top of screen). Verify that the total check amount is zero. *(A message may appear, “The check number: XXXX, is already in use. This message will only appear once. Click OK and Save at top of screen.)*
18. Click Close.

Canceling the zero amount check entry

1. Click Accounting.
2. Click Accounting.
3. Click Cancel Checks.
4. At Checking Account: Agree correct Checking general ledger account is listed.
5. At Cancellation Date: Enter the current date. Click OK. At the “Warning-The date selected is not a month end date,” message, select Continue. (This message will not appear if a month end date is entered.)
6. Click on the white box under Cancel for the check entry with the zero amount. Don’t cancel the check entry that has an amount.
7. Click OK.

Check Posted With An Incorrect Check Number (the computer generated check number is different from the physical preprinted check number)

To correct the check number, follow the directions listed below. The reversing and correcting entries are posted on two different Checks Paid screens.

Posting the reversing entry – (Checks Paid screen 1)

1. Click Accounting.
2. Click Accounting.
3. Click Checks Paid.
4. Click Add.
5. At Check #: enter the check number posted to the computer. Press Tab.
6. At Date: enter current date, unless instructed differently by the Finance Office. Press Tab.
7. At GL Acct: verify that the correct checking general ledger account is selected. Press Tab.
8. At Vendor ID: enter the vendor code. Press Tab.
9. Click Add Line Item.
10. At Acct.: enter the account number. Press Tab. Tab through Sub Acct.
11. At Amount: enter amount as a negative amount. Press Tab.
12. At Notes: enter reason such as “R/E Wrong Check #”. Press Tab.
13. Click Save (in middle of the screen).
14. Click Save (at top of screen). (A message may appear, “The check number: XXXX, is already in use. This message will only appear once. Click OK and Save at top of screen.)

Posting the correcting entry – (Checks Paid screen 2)

1. Click Add (at top of screen).
2. At Check #: enter the preprinted check number. Press Tab.
3. At Date: enter current date, unless instructed differently by the Finance Office. Press Tab.
4. At Vendor ID: enter the vendor code. Press Tab.
5. Click Add Line Item.
6. At Acct.: enter the account number. Press Tab. Tab through Sub Acct.
7. At **Amount**: enter amount as a positive amount. Press Tab.
8. At **Notes**: enter reason such as “C/E Wrong Check #”. Press Tab.
9. Click **Save** (in the middle of screen).
10. Click **Save** (at top of screen). *(A message may appear, “The check number: XXXX, is already in use. This message will only appear once. Click OK and Save at top of screen.”)*
11. Click **Close**.

**Canceling the zero amount check entry**

1. Click **Accounting**.
2. Click **Accounting**.
3. Click **Cancel Checks**.
4. At **Checking Account**: Agree correct Checking general ledger account is listed.
5. At **Cancellation Date**: Enter the current date. Click OK. At the “Warning-The date selected is not a month end date.” message, select Continue. *(This message will not appear if a month end date is entered.)*
6. Click on the white box under **Cancel** for the check entry with the zero amount. **Don’t cancel the check entry that has an amount.**
7. Click **OK**.

**Voiding Checks**

After a check is printed, if the **vendor or the amount is incorrect**, the check must be voided and another check issued. Complete the steps below and return to Entering and Printing Checks to issue the corrected check.

1. Click **Accounting**.
2. Click **Accounting**.
3. Click **Checks Paid**.
4. Click **List**. *(Find the check number to be voided.)*
5. Click on the check number to select the check to be voided.
6. Click **Void this Check** (on bottom of screen).
7. At **Void Reason**: enter a reason for the voiding entry, such as “Void Wrong Amount”. The date the check is voided must be the current date, unless instructed differently by the Finance Office. Press **Continue**.
8. Click **Close** (at top of screen).

To physically void the check, write or stamp “VOID” across the face of the check and include a short explanation of why the check was voided. The signature line should be cut out and destroyed. File the voided check in the **Voided/Damaged Check File** in numerical sequence.
Voiding Outstanding Checks Over 6 Months Old

It is at the principal’s discretion whether a stop payment should be put on a check that has been outstanding for over six months and reissued (Do not put a stop payment on the check for unclaimed funds. The finance department will put the stop payment on the final unclaimed funds check before submitting the check to the Georgia Department of Revenue).

Follow the same instructions for Voiding Checks and complete the following additional steps:
- On the check stub filed with the disbursement package, make a note of the reason the check is being voided, such as “Check outstanding more than 6 months”.
- Since the physical check will not be present to void, make a copy of the check stub from the disbursement package.
- File the check stub copy in the Voided/Damaged Check File in numerical sequence.
- If a check clears the bank, that has been voided because it was outstanding over 6 months, a Journal Adjustment must be posted to deduct this check from the financial records again.

Posting Damaged Checks

All checks must be recorded in the EPES Web Accounting program in sequential order. Checks that have been damaged must be posted to Account 165 – Damaged Master Receipt/Check.

Entering the damaged check

1. Click Accounting.
2. Click Accounting.
3. Click Checks Paid.
4. Click Add.
5. At Check #: enter the damaged check number. Press Tab.
6. At Date: enter current date, unless instructed differently by the Finance Office. Press Tab.
7. At GL Acct.: verify that the correct checking general ledger account is selected. Press Tab.
9. Click Add Line Item.
10. At Acct.: enter 165-Damaged Master Receipt/Check. Press Tab. Tab through Sub Acct.
11. At Amount: enter 0.00 amount. Tab through Tax Amt., P.O. # and Invoice.
12. At Notes: enter the reason the check is damaged (ie: printer error, email printed on check, etc). Press Tab.
13. Click Save (at the top of screen only – Do not click Save in the middle of the screen).
14. Click Close (at top of screen).
**Canceling the zero amount check entry**

1. Click Accounting.
2. Click Accounting.
3. Click Cancel Checks.
4. At **Checking Account**: Agree correct Checking general ledger account is listed.
5. At **Cancellation Date**: Enter the current date. Click OK. At the “Warning-The date selected is not a month end date.” message, select **Continue**. (This message will not appear if a month end date is entered.)
6. Click on the white box under **Cancel** for the check entry with the zero amount. **Don’t cancel the check entry that has an amount.**
7. Click OK.

To physically void the check, write or stamp “VOID” across the face of the check. The signature line should be cut out and destroyed. File in the **Voided/Damaged Check File** in numeric order.
RETURNED CHECKS

Checks are usually returned for insufficient funds (“NSF”), closed account or stop payment. Each returned check must be recorded when received, even if the check will be re-deposited within the month.

A separate bank deposit must be made for the redeposit of returned checks (whether the same check or cash/money order is deposited). Several checks may be on one deposit slip if they are all re-deposits. List each check separately by name of person and amount. Refer to the Douglas County School System Accounting and Procedures Manual for detailed information on handling returned checks.

Do not write or post a Master Receipt for funds received to replace a returned check. This is not considered new money. Be sure that any staff member with a receipt book is aware that a receipt must not be written for replacement funds for a returned check. However, if you collect a returned check fee, a receipt should be written and a Master Receipt should be posted for the fee only. The fee should be posted following the instructions in the Receipting Money and Posting Master Receipts section of this manual.

Posting a Returned Check

To properly record a returned check, you must transfer the check amount from the checking general ledger account to the Returned Checks general ledger account (995).

1. Click Accounting.
2. Click Accounting.
3. Click Transfers & Deposits.
4. Click Transfer GL.
5. Click Add.
6. Tab through Transfer #. (Do not change this number. The Transfer # should be automatically assigned by the accounting system.)
7. At Date: enter the date reflected on bank advice. Press Tab.
8. At From GL Acct: enter the checking general ledger account number. Press Tab.
9. At To GL Acct: enter 995 (Returned Check general ledger account). Press Tab.
10. At Amount: enter the amount of returned check. Press Tab.
11. At Document #: enter the next available number from the Miscellaneous Entry Number Log. Press Tab.
12. At Transfer Note: enter the name of person who wrote the check and the check number. Press Tab.
13. To post additional returned checks, click Save – Add Another and continue with step 6 above.
14. If finished entering returned checks, click Save. Click OK to the Warning Message, “Account Balance would be negative.”
15. Click Close.
Postage the Redeposit of a Returned Check

When a returned check, or the funds to replace the returned check, is re-deposited, the following entry must be made. This entry will return the check amount to the checking general ledger account.

1. Click Accounting.
2. Click Accounting.
3. Click Transfers & Deposits.
4. Click Transfer GL.
5. Click Add.
6. Tab through Transfer #. (Do not change this number. The Transfer # should be automatically assigned by the accounting system.)
7. At Date: enter the date the funds were re-deposited, which should be current date. Press Tab.
8. At From GL Acct: enter 995 (Returned Check general ledger account). Press Tab.
9. At To GL Acct: enter the checking general ledger account. Press Tab.
10. At Amount: enter the amount being re-deposited. Press Tab.
11. At Document: enter the next available number from the Miscellaneous Entry Number Log. Press Tab.
12. At Transfer Note: enter “Redep”, Name of person on check and check number. Press Tab.
13. To post additional re-deposits, click Save – Add Another and continue with step 6 above.
14. If finished entering re-deposits, click Save. Click OK to the Warning Message, “Account Balance would be negative.”
15. Click Close.

Writing Off of a Returned Check

Returned checks may only be written off with the approval of the Finance Office. Requests to write off returned checks must be sent to the Finance Office on a Returned Checks form. The actual check and any collection letters must be sent with the form.

1. Click Accounting.
2. Click Accounting.
3. Click Journal Adjustments.
4. Click Add.
5. At Adj No.: enter the next available number from the Miscellaneous Entry Number Log.
6. At Date: verify the date is the current date.
7. At GL Acct: enter the Returned Checks general ledger account number (995).
8. At Type: select E for expense.
9. Click Add Line Item.
10. At **Acct:** enter the activity account number where the check was originally posted. Tab through **Sub Acct.**

11. At **Amount:** enter the amount of the returned check.

12. At **Notes:** enter a description. (Ex: Write Off, J. Doe, ck # 1234)

13. Click **Save** (in the middle of the screen).

14. Click **Save** (at the top of the screen).

15. Click **Close**.

**Voiding a General Ledger Transfer**

Occasionally, a General Ledger Transfer may need to be voided. Follow the steps below to void a General Ledger Transfer.

1. Click **Accounting.**
2. Click **Accounting.**
3. Click **Transfers & Deposits.**
4. Click **Transfer GL.**
5. Click **List.** (Find the GL Transfer to be voided.)
6. Click on the GL Transfer to be voided.
7. Click **Void this GL Transfer** (on bottom of screen).
8. At **Reason for Voiding This GL Transfer:** enter a reason for the voiding entry, such as “Void Duplicate GL Transfer”. The date the GL Transfer is voided must be the current date, unless instructed differently by the Finance Office. Press **Continue.**

9. Click **Close** (at top of screen).

**Completing the List of Outstanding Returned Checks**

A List of Outstanding Returned Checks must be submitted with the monthly bank reconciliation and corresponding reports.

The balance on the List of Outstanding Returned Checks should agree to the balance in the Returned Checks general ledger account (995) at month end. The list should include only the returned checks that were outstanding at the end of the month being reported.
TRANSACTIONS BETWEEN ACTIVITY ACCOUNTS

Occasionally, money needs to be transferred between activity accounts. Refer to the descriptive Chart of Accounts in the Douglas County School Accounting and Procedures Manual to determine accounts that allow transfers.

**Posting Activity Account Transfers**

1. Click Accounting.
2. Click Accounting.
3. Click Transfers & Deposits.
4. Click Transfer Activity.
5. Click Add.
6. Tab through Transfer #. *(Do not change this number. The Transfer # should be automatically assigned by the accounting system.)*
7. At Date: verify the date is the current date. Press Tab.
8. At From Activity Acct: enter the activity account from which the funds are being transferred. Press Tab. Tab through Sub Acct.
9. At To Activity Acct: enter the activity account to which the funds are being transferred. Press Tab. Tab through Sub Acct.
10. At Transfer Amount: enter amount to be transferred. Press Tab.
11. At Document #: enter the next available number from the Miscellaneous Entry Number Log. Press Tab.
12. At Transfer Note: enter an explanation of the transfer. *Do not enter the account numbers as part of the explanation.* Press Tab.
13. To post more transfers, click Save – Add Another.
14. After all transfers have been posted, click Save.
15. Click Close.

**Voiding an Activity Account Transfer**

Occasionally, an Activity Account Transfer may need to be voided. Follow the steps below to void an Activity Account Transfer.

1. Click Accounting.
2. Click Accounting.
3. Click Transfers & Deposits.
4. Click Transfer Activity.
5. Click List. *(Find the Activity Account Transfer to be voided.)*
6. Click on the Activity Account Transfer to be voided.
7. Click Void this Activity Transfer (on bottom of screen).
8. At Reason for Voiding This Activity Transfer: enter a reason for the voiding entry, such as “Void Duplicate Activity Transfer”. The date the Activity Transfer is voided must be the current date, unless instructed differently by the Finance Office. Press Continue.
9. Click Close.
MONTHLY REPORTING

The Monthly Bank Reconciliation and corresponding reports (see the Month End Requirement section of this manual for other corresponding reports) are due to the Finance Office by the 15th of the following month, unless instructed differently by the Finance Office. (See the Monthly Reporting Schedule for actual due dates. This schedule is sent to the Office Manager/Bookkeeper at the beginning of each school year via email or school mail.)

**Step One** - post interest income, bank charges and other reconciling items.

**Posting Interest Income**

1. Click Accounting.
2. Click Accounting.
3. Click Journal Adjustments.
4. Click Add.
5. At Adj No: enter the next available number from the Miscellaneous Entry Number Log.
6. At Date: enter the closing date of the bank statement.
7. At GL Acct: select the checking account general ledger number.
8. At Type: select I for income.
9. Click Add Line Item.
10. At Acct: enter the Interest Income account number (# 158). Tab through Sub Acct.
11. At Amount: enter the amount of the interest income.
12. At Notes: enter a description. (Ex: July 15 interest income)
13. Click Save (in the middle of the screen).
14. Click Save (at the top of the screen).
15. Click Close.

**Posting Bank Charges and Credit Card fees.**

1. Click Accounting.
2. Click Accounting.
3. Click Journal Adjustments.
4. Click Add.
5. At Adj No: enter the next available number from the Miscellaneous Entry Number Log.
6. At Date: enter the date the charge was posted to the bank account.
7. At GL Acct: select the checking account general ledger number
8. At Type: select E for expense.
9. Click Add Line Item.
10. At Acct: enter the Bank Charges account number (# 164). Credit Card Fees (199) ASP Credit Card Fees (198). Tab through Sub Acct.
11. At Amount: enter the amount of the bank charge.
12. At Note: enter a description. (Ex: Dep Slip Chgs, Rtn Ck Fee-Johnson ck #1234, etc.)
13. Click **Save** (in the middle of the screen).
14. Click **Save** (at the top of the screen).
15. Click **Close**.

**Posting Other Reconciling Items**
*Other reconciling items should be posted only when directed by the Finance Office.*

1. Click **Accounting**.
2. Click **Accounting**.
3. Click **Journal Adjustments**.
4. Click **Add**.
5. At **Adj No:** enter the next available number from the Miscellaneous Entry Number Log.
6. At **Date:** enter the last working day of the month.
7. At **GL Acct:** select the checking account general ledger number.
8. At **Type:** select **I** to add the reconciling item or select **E** to subtract the reconciling item.
9. Click **Add Line Item**.
10. At **Acct:** enter the Reconciling Items account number (# 166). Tab through **Sub Acct**.
11. At **Amount:** enter the amount of the reconciling item.
12. At **Note:** enter a description. (Ex: Deposit error 7/1/15 to be corrected by bank.)
13. Click **Save** (in the middle of the screen).
14. Click **Save** (at the top of the screen).
15. Click **Close**.

**Step Two** – Cancel checks in the EPES Web Accounting records that cleared on the bank statement.

**Canceling Checks**

1. Click **Accounting**.
2. Click **Accounting**.
3. Click **Cancel Checks**.
4. At **Checking Account:** Agree Correct Checking Account GL Account is listed.
5. At **Cancellation Date:** Enter the last day of the month (Ex: 07/31/2015).
6. Click on the white box under **Cancel** for each check that cleared the bank. *If there are any checks with zero amounts, cancel those checks, also.* When finished, the Total Cancelled amount should agree to the total of the checks that cleared on the bank statement.
7. Click **OK**.

**Step Three** – Agree the deposits on the bank statement to the deposits posted in the EPES Web Accounting records.
1. Print a Sequential List of General Ledger Transfers. (Refer to the Monthly Reporting section of this manual for instructions to print this report.)
2. Agree the deposit amounts from the bank statement to the deposit amounts on the Sequential List of General Ledger Transfers. (Keep in mind that general ledger transfers for returned checks entries will also print on this report.)
3. Deposits listed on the sequential list but not listed on the bank statement should be listed as Deposits Not on Bank Statement (Deposits in Transit) on the Bank Reconciliation Report.

**Step Four – Review of Sequential List of Receipts and Sequential List of Checks**

**Month End Review of Master Receipt Numbers**

At the end of the month, review a Sequential List of Receipts to determine if any Master Receipt numbers have been omitted. If any have been omitted, make necessary entries before submitting month-end reports. Refer to the Reports section of this manual for instructions on viewing or printing a Sequential List of Receipts.

**Month End Review of Check Numbers**

At the end of the month, review a Sequential List of Checks to determine if any checks numbers have been omitted. If any have been omitted, make necessary entries before submitting month-end reports. Refer to the Reports section of this manual for instructions on viewing or printing a Sequential List of Checks.

**Step Five - Reconcile bank statement to the EPES Web Accounting records by completing a Bank Reconciliation report.**

**Bank Reconciliation**

The Bank Reconciliation report reconciles the balance per the bank statement to the cash balance per the EPES Web Accounting records.

1. Click Reports.
2. Click Accounting.
3. Click Bank Reconciliation.
4. At Bank Account: Agree correct Checking Account GL Account is listed.
5. At Statement Date Range: enter the first day of the month at From; enter the last day of the month at To.
6. Enter the ending balance from the bank statement.
7. Enter the total Deposits Not on Bank Statement (deposits posted to the EPES Web Accounting records but not on the bank statement).
8. Click **Preview** or **Print**. *(If the report is out of balance, a “Warning, Out of Balance” message will appear on the screen.)*

9. Click **Close**.

The bank statement is in balance with the EPES Web Accounting records if all of the amounts noted with asterisks (****) agree.

If the Bank Reconciliation does not balance, complete the following steps:

1. Under the Utilities Menu, run “Update Cash Balances”.
2. Check the ending balance from the bank statement and make sure that it has been entered correctly on the Bank Reconciliation Report.
3. The cancelled date on the checks should be the ending date on the bank statement.
4. Do you have any Deposits In Transit (deposit posted to the EPES Web Accounting records, but not posted on the bank statement)? If so, did you list them on the Bank Reconciliation Report?
5. Run an “Outstanding Checks Report” (the thru date must be same as ending bank statement date). Did any of the checks listed on this report clear the bank but did not get canceled during the Cancel Checks step?
6. Dates are one of the main items that make financial records out of balance. Check the dates used for posting interest income, bank charges, etc.
7. Recheck the prior month. Make sure it is still in balance.
8. Do the deposits in the EPES Web Accounting program match the bank statement? Run the “Sequential List of GL Transfers and compare the list to the deposits on the bank statement. Remember GL Transfers for returned checks are also on this report. These entries will not be listed as a deposit on the bank statement. They will be listed as a debit entry on the bank statement.
9. Does the 991 Cash on Hand account have an ending balance? If so, run a “Sequential List of Receipts and Sequential List of GL Transfers”. Match the receipts to the deposits.
10. Run a “Sequential List of Checks by Check #”. In the Fields box, click Date Canceled. In the Operators box, click Equal to. In the Compare To box, enter the date that was used to cancel the checks (Ex. 07/31/2015). Click on Add Condition. Click on Preview or Print. The total amount of these checks should match the total amount of checks that cleared the bank for that month.
11. After completing the steps above, if you found a problem and do not know how to correct it or if you did not find a problem, call the Assistant Accountant in the Finance Office for assistance.
Note: All reports submitted to the Finance Office with the Monthly Bank Reconciliation should be for the month that is being reconciled. (Ex.: 07/01/2015-07/31/2015 or Month is 07, Year is 2015)

List of Outstanding Checks

The List of Outstanding Checks must be **submitted with the Monthly Bank Reconciliation**.

1. Click Reports.
2. Click Accounting.
3. Click Outstanding Checks.
4. **Tab** through Report Title. *(No Report Title required.)*
5. At Thru What Date; enter the ending date to be listed (Ex. 07/31/2015)
6. At Checking Account: Agree Correct Checking Account GL Account is listed.
7. Click Print.
8. Click Close.


An Activity Ledger Report for the month must be **submitted with the Monthly Bank Reconciliation**. *The Activity Accounts Grand Total and the General Ledger Grand Total on the Activity Ledger Report must agree. Additionally, these two totals must agree to the Grand Total of the General Ledger accounts on the Bank Reconciliation Report.*

An Activity Ledger Report will print the beginning balance, receipts, disbursements, transfers, and ending balance for the selected date range and account numbers. The total balance of the Activity Accounts must equal the total balance of the General Ledger accounts.

As a tool for balancing daily, after posting is complete, review an Activity Ledger Report for that day. Check the total receipts on the ledger report against your bank deposit and check the total disbursements for the day against the total checks written. Any discrepancies should be corrected immediately.

1. Click Reports.
2. Click Accounting.
3. Click Activity Ledger.
4. **Tab** through Report Title. *(No Report Title required.)*
5. At Period Begin: enter the beginning date.
6. At Period End: enter the ending date.
7. At From Account: enter the beginning account number or leave at 1.
8. At Thru Account: enter the ending account number or leave at 999999 to include accounts.
Sequential Lists of Checks

The Sequential List of Checks provides a list in sequential order of checks that have been posted based on specified criteria. A Sequential List of Checks for the month must be submitted with the Monthly Bank Reconciliation.

1. Click Reports.
2. Click Accounting.
3. Click Sequential List.
4. Click List of Checks.
5. Click By Check Num.  (Note: For month-end report, select Check Number – Do Not Select By Account and Check Number.)
6. Tab through Report Title and Report Saved Name.  (Neither required.)
7. In the Fields box, select Date.
8. In the Operators box, select Month Is.
9. Click in the box at Compare To and enter the month in numerals (Ex: 07 for July, 12 for December).
10. Click on Add Condition.
11. In the Operators box, select Year Is.
12. Click in the box at Compare To and enter the year in numerals (Ex. 2015 or 2016).
13. Click on Add Condition.
14. Click Print.
15. Click Close.

Sequential Lists of Receipts

The Sequential List of Receipts provides a list in sequential order of receipts that have been posted based on specified criteria. A Sequential List of Receipts for the month must be submitted with the Monthly Bank Reconciliation.

1. Click Reports.
2. Click Accounting.
3. Click Sequential List.
4. Click List of Receipts.
5. Click By Receipt #.
6. Tab through Report Title and Report Saved Name.  (Neither required.)
7. In the Fields box, select Date.
8. In the Operators box, select Month Is.
9. Click in the box at Compare To and enter the month in numerals (Ex: 07 for July, 12 for December).
10. Click on Add Condition.
11. In the Operators box, select Year Is.
12. Click in the box at Compare To and enter the year in numerals (Ex. 2015 or 2016).
13. Click on Add Condition.
14. Click Print.
15. Click Close.

Sequential Lists of General Ledger Transfers

The Sequential List of General Ledger Transfers provides a list in sequential order of general ledger transfers that have been posted based on specified criteria. A Sequential List of General Ledger Transfers for the month must be submitted with the Monthly Bank Reconciliation.

1. Click Reports.
2. Click Accounting.
3. Click Sequential List.
4. Click List of GL Transfers.
5. Tab through Report Title and Report Saved Name. (Neither required.)
6. In the Fields box, select Date.
7. In the Operators box, select Month Is.
8. Click in the box at Compare To and enter the month in numerals (Ex: 07 for July, 12 for December).
9. Click on Add Condition.
10. In the Operators box, select Year Is.
11. Click in the box at Compare To and enter the year in numerals (Ex. 2015 or 2016).
12. Click on Add Condition.
13. Click Print.
14. Click Close.

Sequential List of Activity Transfers

The Sequential List of Activity Transfers provides a list in sequential order of activity transfers that have been posted based on specified criteria. A Sequential List of Activity Transfers for the month must be submitted with the Monthly Bank Reconciliation.

1. Click Reports.
2. Click Accounting.
3. Click Sequential List.
4. Click List of Activity Transfers.
5. Tab through Report Title. (No Title required.)
6. At Date Range (From): enter the beginning date. (Ex. 07/01/2015)
7. At Date Range (To): enter the ending date. (Ex. 07/31/2015)
8. At Account Range (From – To): enter the beginning account number or leave at 1 and enter the ending account number or leave at 999999 to include all accounts.
9. Click Print.
DOUGLAS COUNTY SCHOOL SYSTEM  
LOCAL SCHOOL FUNDS INSTRUCTION MANUAL

10. Click Close.

**Journal Adjustments Report**

The Journal Adjustments Report provides a list of journal adjustments that have been posted based on specified criteria. A Journal Adjustments Report for the month must be submitted with the Monthly Bank Reconciliation.

1. Click Reports.
2. Click Accounting.
3. Click Journal Adjustments.
4. Click By Account.
5. **Tab** through Report Title and Report Saved Name. *(Neither required.)*
6. In the Fields box, select Adj. Date.
7. In the Operators box, select Month Is.
8. Click in the box at Compare To and enter the month in numerals (Ex: 07 for July, 12 for December).
9. Click on Add Condition.
10. In the Operators box, select Year Is.
11. Click in the box at Compare To and enter the year in numerals (Ex. 2015 or 2016).
12. Click on Add Condition.
13. Click Print.
14. Click Close.

*The Journal Adjustments Report is the last report that must be submitted with the Monthly Bank Reconciliation. The other reports listed in this manual may be printed on an as-needed basis.*
OTHER REPORTS

Reconciliation Report

The Reconciliation Report includes detailed transaction information for the selected date range and accounts. The Reconciliation Report can be run for one account or a range of accounts.

1. Click Reports.
2. Click Accounting.
3. Click Reconciliation.
4. Tab through Report Title. *(No Report Title required.)*
5. At Account Range: enter the beginning account number at From; enter the ending account number at To.
6. At Date Range: enter the beginning date at From; enter the ending date at To.
7. Click Separate page for each account/advisor: if a range of accounts is selected and each account is to be on a separate page.
8. Click Preview or Print.
9. Click Close.

Vendor List

The Vendor List is a listing of all vendors that are set up in the EPES Web Accounting software program. See Setting Up Accounts and Vendors, Vendors section of this manual for more information on creating and editing vendors.

1. Click Reports.
2. Click Accounting.
3. Click Vendor List.
4. Select by Vendor Code or by Vendor Name. *(When printing this report at the end of the year for vendor deleting purposes, PLEASE print by Vendor Code.)*
5. Click Preview or Print.
6. Click Close.
MONTH END REQUIREMENTS

The following reports for the previous month’s financial activity must be submitted with a copy of the bank statement to the Finance Office by the 15th of each month, unless instructed differently by the Finance Office. (See the Monthly Reporting Schedule for actual due dates. This schedule is sent to the Office Manager/Bookkeeper at the beginning of each school year via email or school mail.)

- Bank Reconciliation Report (signed by principal and office manager/bookkeeper)
- Outstanding Checks Report
- Activity Ledger Report (signed by principal and office manager/bookkeeper)
- Sequential List of Checks
- Sequential List of Receipts
- Sequential List of Activity Transfers
- Sequential List of General Ledger Transfers
- Journal Adjustments Report
- List of Outstanding Returned Checks (signed by principal and office manager/bookkeeper)
- Month-End Checklist (signed by principal and office manager/bookkeeper)
GENERAL INFORMATION

Files Needed For Local School Funds

- **Deposits (file for each month)** – All deposit packages should be filed in date order.
- **Disbursements/Checks (file for each month)** – All disbursement/check packages should be filed in check number order.
- **Returned Checks – (one file for year)** – original returned check while trying to collect, original bank debit notice, copy of returned check when redeposited or written off, and any other correspondence pertaining to returned checks.
- **Voided/Damaged Checks – (one file for year)** – properly voided and/or damaged check and/or a copy of the Local School Purchase/Check Request Form marked void.
- **Voided/Damaged Master Receipts – (one file for year)** – properly voided and/or damaged Master Receipts.
- **Master Receipt Numeric File – (one file for year)** – bottom copy of all Master Receipts filed in numeric order.
- **Transfers - (one file for year)** – approved Activity Fund Transfer Forms.
- **Pictures – (one file for year)** – Contract with the picture company, commission statements and/or reports.
- **Vending – (one file for each vending company for year)** – If on commission basis, the following should be filed: contract with vending company and commission statements. If on non-commission basis the following should be filed: copies of receipts/invoices for the purchase of vending products with the number of products purchased listed on the receipt/invoice, documentation of any products given away, documentation of any refunds given and an end of year inventory.
- **Investments – (one file for year)** – copies of any CD’s and any other information regarding investments.
- **Vendor File – (one file for year)** - copies of all vendor forms completed for individuals or companies paid from local school funds.
- **Grants File (length of the grant – typically a year)** issuer and purpose of the grant
- **Donations (keep on file until the donation is expensed)** issuer and purpose of the donation.