1.0 Developmental Chart of Accounts

1.01 Accounting Manager and/or Accountant identifies new chartfields (e.g., new resources for new grants, new goal for Career Technology Education) during the budget development process or throughout the fiscal year.

1.02 Accounting Manager and/or Accountant enters new chartfields into PSFS. New chartfields must be entered prior to budget upload.

2.0 Chargeback/Allocations (e.g., Direct/Indirect Charges)

2.01A Chargebacks (e.g., Printing, Reprographic, Transportation, Catering, Substitute Teachers, Facility Work Order, Fuel, and Indirect Costs) Reports from Departments are provided to Fiscal Services.

2.01B District Reprographic Services Provides Job Lists by Job that shows the Total Cost and Resource Number by Site to Fiscal Services.

2.01C Allocation (e.g., Copier Charges) Vendors

2.02 Prepare Journal Entries (Direct Input or Upload) to Record Charges for Each Site in PSFS.

2.03 SFS Approvals Required for Certain Journals Fiscal Services/SFS

Symbols

PSFS
Form
On/Off Page Connector
Potential Improvement Opportunity
Decision Box
Potential Improvement Opportunity
Straight Connector
Bendable Connector
### 3.0 Journal Entry
(Regular and Adjustment Journals)

**3.01 Periodically Review Account Activities and Prepare Needed Journal Entries**
Fiscal Services

**3.02 Fiscal Services Prepares JEs as Needed: Cash Collection; Payroll Error; Expenditure Transfer; Expense Reclass; Sales Tax; Revenue Posting; Chargeback; Prior Year Adjustment; Year-End Accrual**
Fiscal Services

**3.03 SFS Approvals Required for Certain Journals**
Fiscal Services/SFS

**3.04 SFS Approvals Required for Certain Journals**
Fiscal Services

**3.05 SFS Approvals Required for Certain Journals**
Fiscal Services

### 4.0 Interim Reporting
(Including Cash Flow Statement)

**4.01 District Accounting Manager Creates Monthly Custom Cash Flow Statement and Transfer the Amounts to the SACS Cash Flow Template (Current Year + 1 Years)**
Fiscal Services

**4.02 District CBO and Director of Fiscal Services Review and Approves SACS Cash Flow Statement**
Fiscal Services

**4.03 Submit Approved SACS Cash Flow Statement to LACOE During Budget Development, First Interim and Second Interim**
Fiscal Services

**4.04 Submit Approved SACS Cash Flow Statement to LACOE During Budget Development, First Interim, Second Interim, and Third Interim (Only if Negative or Qualified Budget Certification from BAS on Second Interim)**
Fiscal Services

**4.05 BAS Reviews and Works with District Until Final Approval on SACS Cash Flow Statement is Granted**
Fiscal Services

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**Symbols**
- PSFS
- Form
- Off Page Connector
- On Page Connector
- Decision Box
- Potential Improvement Opportunity
5.01 Prepare Monthly Payroll Clearing Account Reconciliations, Receivable Write-offs (e.g., Grants, General Fund, Special Programs, and Developer Fee Collection), Bank Fees (e.g., NFS) Fiscal Services

5.02 Accounting Manager and Director of Fiscal Services Reviews and Approves Reconciliations Fiscal Services

5.03 Prepare Necessary Journal Entries in PSFS Fiscal Services

5.04 SFS Approvals Required for Certain Journals Fiscal Services/SFS

Note: Payroll Liabilities and Volunteering Deductions are Reconciled by Payroll Services Payroll