

SPECIAL PROJECTS WORKSHEET TIPS

The “Special Projects Worksheet,” (SPW), is a vital report generated by WVEIS. It helps CSBOs keep track of receipts, expenditures, encumbrances, earmarks, and receivables for each individual project within the county. The SPW also serves as the basis for all Special Revenue Fund carryover budget revisions. Furthermore, it is currently the go-to report used to support requests for the drawdown of state and federal funds.

Overview of SPW information/line items:

- **Revenues** – Three (3) separate amounts are provided in the revenues section of the report for each project maintained by the LEA: (1) Prior years’ revenue, (2) current year revenue, to-date, and (3) total revenues. These amounts are generated through the accumulation of amounts received by the LEA throughout the current and prior fiscal years. If you’ve received revenue but not yet receipted it, the amounts will not be included in the SPW.
- **Expenditures** – Three (3) separate amounts are also provided in the expenditures section: (1) Prior years’ expenditures, (2) current year expenditures, to-date, and (3) total expenditures. These amounts are generated through the accumulation of amounts expended by the LEA throughout the current and prior fiscal years. Year-end accruals for additional Accounts Payable balances will be included in the SPW only when the accrual entries have been made AND the fiscal year has been closed again.
- **Encumbrances** – This field reports the total of all open purchase orders for a given project. Encumbrances have no effect on any of the other amounts within the SPW.
- **Receivables** – This field is actually a calculated field within WVEIS. It is calculated as the excess of total expenditures over total revenues. The SPW assumes that grants are reimbursement basis; therefore, if you have already spent more funding than you have received, a receivable is calculated and reported on the SPW.
- **Earmarks** – This field is also a calculated field. It is calculated as the excess of total revenues over total expenditures. The SPW assumes that the funding was received upfront and is currently “earmarked” for the project’s specified purpose. Please note that the earmarks balance is not affected by the encumbrance field.
- **Current Budget** – This line of the SPW feeds from the grant’s budget within WVEIS. Budget revisions posted within WVEIS will have a direct impact on this line for a given project.
- **Grant Amount** – This line of the SPW is currently populated from grant awards once they are accepted by an LEA. However, errors or inconsistencies in this field can be corrected by updating the grant information in the “Maintain Grant Information” screen in the WV Financial Data Reports section of WVEIS. This amount should agree to the total amount of the grant award.

- **OED** – This line item indicates the obligation period ending date for a specific project. It also pulls from grant awards and can be updated through the “Maintain Grant Information” in the WV Financial Data Reports section of WVEIS.
- **LD** - This line item indicates the ending liquidation date for a specific project. It also pulls from grant awards and can be updated through the “Maintain Grant Information” in the WV Financial Data Reports section of WVEIS.
- **C#** - This line item indicates the WVOASIS grant award number for a specific project (or FIMS commitment numbers for older projects). This identification number also pulls from grant awards and can be updated through the “Maintain Grant Information” in the WV Financial Data Reports section of WVEIS.

Periodically, and at least annually before carryover entries are prepared, CSBOs should review the SPW to ensure:

- All open/active grant awards are included on the report.
- Grant amounts agree back to the underlying grant award documents/notice of awards.
- Total expenditures plus encumbrances do not exceed the total grant award amount. When total expenditures exceed total revenues, the SPW generates a receivable balance for the difference. **However, such a receivable balance may not be valid if total expenditures exceeds the grant award amount.** The same is true for encumbrances. If a grant award is over spent or over obligated, the LEA must transfer the over spent or over obligated amount into a different project (where allowable) or cover the overages with county funds.
- Earmarked balances do not exist beyond the OED (obligation period ending date). For state grants, if earmarks remain after the end of the obligation period and expenditures cannot be transferred from a newer project, CSBOs must either request an extension from WVDE or return the funds. Federal grants are reimbursement basis, so they usually do not carry an earmarked balance.
- The sum of the current year revenue budget and prior year revenues received does not exceed the total grant award. This could indicate that the current year budget is overstated, which creates the risk of overspending the project.
- The sum of the current year expenditures budget and prior year expenditures does not exceed the total grant award. This could also indicate that the current year budget is overstated, which creates the risk of overspending the project.

BUDGET CARRYOVER ENTRIES

Instructions & Tips

The budget carryover should be submitted for approval by the end of October. Each county must submit a carryover supplement for each fund maintained by the Board during the prior fiscal year. Information on the carryover supplement must agree to the figures presented in the annual financial statements (WVDE 11-10-10).

For ease of receiving approval from the WVDE, it is recommended that separate journal entries be prepared for encumbrances, earmarks, receivables, and restatements of budget amounts.

Generally, only three types of accounts are used when preparing carryover entries: fund balance, expenditures, and revenues.

The figures in the fund balance section on the combined balance sheet are supplemented into the subsequent year's budget for each fund. The amount of estimated fund balance can be calculated as follows:

$$\text{Fund Balance} - \text{Proposed Budget Amount} = \text{Estimated Carryover}$$

The budget carryover entry shows the fund balance account balances are credited and the individual expenditure accounts are debited to offset these amounts. The unassigned fund balance may be offset by an entry to Reserved for Contingencies in part or in total.

On the Special Projects Worksheet (SPW), a receivable is defined as an excess of expenditures over revenues. Verify that each receivable is a true receivable and not a case of overspending. In addition to the fund balance section, the reimbursements receivable in the special revenue funds are re-budgeted in order to track incoming revenues in the subsequent year.

An earmark is defined as an excess of revenues over expenditures on the SPW. Encumbrances should be ignored when calculating totals for earmarks and receivables for **financial statement purposes only** (not for budgeting).

When preparing a carryover entry for a project that has both an earmark and an encumbrance, do not budget for each in total as this will result in an overstating of the budget. Either calculate the earmark amount by subtracting the encumbrance (as the Special Projects Worksheet did in prior years) or record the entire earmark amount and adjust applicable encumbrances accordingly.

Carryover Budget Journal Entries Jackson County

General Fund

Dr.	11.00000.76321.842.001	For Contingencies *	11,413,149.00
	Cr. 11.00000.007XX.007	Fund Equity	11,413,149.00

To re-establish fund balance.

Dr.	11.XXXXX.XXXXX.XXX.	Various Expenditures	234,650.00
	Cr. 11.XXXXX.007XX.007	Fund Equity	234,650.00

To budget for encumbrances.

	11,647,799.00 11,647,799.00
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Fund 11 Balance Sheet:

Fund Balance	12,147,799.00	A
Proposed Budget	500,000.00	B
Total Carryover:	11,647,799.00	

* - You also have the option of carrying funds over to sepecific expenditure accounts rather than only to the reserve for contingencies account.

JACKSON COUNTY BOARD OF EDUCATION

BALANCE SHEET - GOVERNMENTAL FUNDS

JUNE 30, 2020

	General Current Expense Fund	Special Revenue Fund	Stabilization Fund	Capital Projects Fund	Total Governmental
ASSETS AND DEFERRED OUTFLOWS					
Assets:					
Cash and cash equivalents	\$ 14,258,427	\$ -	\$ -	\$ 985,435	\$ 15,243,862
Investments	-	123,925	-	-	123,925
Prepaid expenses	72,318	-	-	-	72,318
Inventory of Consumable Supplies	182,332	49,422	-	-	231,754
Taxes receivable, net	1,915,719	-	-	-	1,915,719
Food service receivable, net	-	11,153	-	-	11,153
Other receivables	438,883	-	-	-	438,883
Due from other governments:					
State aid receivable	228,921	-	-	-	228,921
PEIA allocation receivable	637,726	-	-	-	637,726
Reimbursements receivable	-	754,579	148,092	-	900,671
Due from other funds	161,654	-	-	-	161,654
Deferred outflows:					
Deferred outflows	-	-	-	-	-
Total assets and deferred outflows	\$ 17,875,982	\$ 939,079	\$ 148,092	\$ 985,435	\$ 19,948,588
LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES					
Liabilities:					
Salaries payable and related payroll liabilities	\$ 3,140,053	\$ 418,282	\$ -	\$ -	\$ 3,558,315
Workers' compensation payable	-	-	-	-	-
PEIA premiums payable	521,445	89,179	-	-	610,624
OPEB payable - pay go portion	109,280	15,360	-	-	124,640
Accounts payable	300,887	16,492	3,838	-	321,217
Deferred revenue	-	-	-	-	-
Other current liability	30,000	-	-	-	30,000
Due to other funds	-	18,400	142,254	-	160,654
Deferred inflows:					
Deferred inflows	1,628,518	11,153	-	-	1,639,671
Total liabilities and deferred inflows	5,728,163	549,846	148,092	-	6,426,101
Fund Balances:					
Nonspendable	234,650	49,422	-	-	284,072
Restricted	-	339,811	-	-	339,811
Committed	1,051,990	-	-	985,435	2,037,425
Assigned	979,242	-	-	-	979,242
Unassigned	9,881,917	-	-	-	9,881,917
Total fund balances	12,147,799	389,233	-	985,435	13,522,467
TOTAL LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES	\$ 17,875,982	\$ 939,079	\$ 148,092	\$ 985,435	\$ 19,948,588

The notes are an integral part of the financial statements.



West Virginia DEPARTMENT OF
EDUCATION

Jackson County Schools Proposed Budget School Year 2021

SF000001

Funds 11 12 16 21 31 32 33 41 51 61 71

Revenues	County	Fund	Project	Revenue Source	Budget Amount
	35	11	000	0077	- 500,000.00 B
	35	11	000	0111	- 18,837,252.00
	35	11	000	0151	- 50,000.00
	35	11	000	0198	- 50,000.00
	35	11	000	0311	- 20,226,252.00
	35	11	000	0391	- 10,772,192.00
	35	11	000	0422	- 299,668.00
	35	11	000	0526	- 42,610.00
Total Revenues for Fund 11 Project 000					- 50,777,974.00 **

Expenses	County	Fund	Project	Program Function	Object	FTE	Budget Amount
	35	11	000	111	11 Professional Personnel	212.00	11,463,200.00
	35	11	000	111	12 Service Personnel	13.00	424,620.00
	35	11	000	111	13 Professional Personnel-Substitutes	0.00	450,000.00
	35	11	000	111	14 Service Personnel-Substitutes	0.00	35,000.00
	35	11	000	111	21 Group Insurance	0.00	1,788,937.00
	35	11	000	111	22 Social Security Contributions	0.00	926,848.00
	35	11	000	111	23 Retirement Contributions	0.00	3,224,463.00
	35	11	000	111	25 Unemployment Compensation	0.00	8,450.00
	35	11	000	111	26 Workers Compensation	0.00	50,222.00
	35	11	000	111	35 Technical Services	0.00	325,000.00
	35	11	000	111	53 Communications	0.00	5,000.00
	35	11	000	111	55 Printing/Binding	0.00	5,000.00
	35	11	000	111	58 Travel	0.00	15,000.00
	35	11	000	111	61 Supplies-General	0.00	237,000.00
	35	11	000	111	64 Books and Periodicals	0.00	210,000.00
	35	11	000	111	65 Supplies-Technology Related	0.00	235,000.00
	35	11	000	111	66 Vehicle Supplies	0.00	4,500.00
	35	11	000	111	69 Control Level Equipment	0.00	266,000.00
	35	11	000	121	11 Professional Personnel	18.50	1,069,566.00
	35	11	000	121	12 Service Personnel	1.06	29,128.00
	35	11	000	121	13 Professional Personnel-Substitutes	0.00	5,000.00
	35	11	000	121	14 Service Personnel-Substitutes	0.00	1,000.00
	35	11	000	121	21 Group Insurance	0.00	160,612.00
	35	11	000	121	22 Social Security Contributions	0.00	82,058.00
	35	11	000	121	23 Retirement Contributions	0.00	239,407.00
	35	11	000	121	25 Unemployment Compensation	0.00	1,300.00
	35	11	000	121	26 Workers Compensation	0.00	4,408.00
	35	11	000	121	32 Professional Educator Services	0.00	6,200.00
	35	11	000	121	34 Other Professional Services	0.00	30,000.00
	35	11	000	121	35 Technical Services	0.00	30,000.00
	35	11	000	121	58 Travel	0.00	2,000.00
	35	11	000	121	59 Intereducational, Interagency Purchased Services	0.00	31,000.00
	35	11	000	121	61 Supplies-General	0.00	28,000.00
	35	11	000	122	11 Professional Personnel	4.90	364,630.00
	35	11	000	122	12 Service Personnel	2.56	76,060.00
	35	11	000	122	13 Professional Personnel-Substitutes	0.00	2,000.00
	35	11	000	122	14 Service Personnel-Substitutes	0.00	2,000.00
	35	11	000	122	21 Group Insurance	0.00	66,890.00
	35	11	000	122	22 Social Security Contributions	0.00	32,800.00
	35	11	000	122	23 Retirement Contributions	0.00	111,083.00
	35	11	000	122	26 Workers Compensation	0.00	1,880.00
	35	11	000	122	33 Employee Training and Development Services	0.00	5,000.00
	35	11	000	122	35 Technical Services	0.00	22,000.00
	35	11	000	122	58 Travel	0.00	8,000.00

**Carryover Budget Journal Entries
Jackson County**

Special Revenue Fund

Dr.	61.XXYXX.XXXXX.XXX	Various Expenditures	22,332.20	
	Cr. 61.00000.007XX.007	Fund Equity		22,332.20 C

To budget for encumbrances.

Dr.	61.XXYXX.XXXXX.XXX	Various Expenditures	794,818.57	
	61.09411.XXXXX.XXX	Various Expenditures	8,477.06	
	Cr. 61.00000.007XX.007	Fund Equity		803,295.63 D

To budget for earmarks.

(Note: Jackson County adjusted the budgeted amount through earmarks in the case of a project that had both an earmark and an encumbrance. See instructions and Special Projects Worksheet.)

Dr.	61.00000.007XX.007	Fund Equity	81,396.72	
	Cr. 61.XXXXX.XXXXX.009	Various Revenues		81,396.72 E

To budget for reimbursements receivable.

Dr.	61.00000.007XX.007	Fund Equity	17,952.18	
	Cr. 61.43411.XXXXX.009	Various Revenues		4,525.96 F
	Cr. 61.XXXXX.XXXXX.009	Various Revenues		13,426.22

Outstanding encumbrance for which no corresponding revenue could be recognized.
(re-establish revenue)

Dr.	61.43411.XXXXX.XXX	Various Expenditures	114,450.51	
	Cr. 64.43411.XXXXX.009	Various Revenues		114,450.51 G

Reinstatement of unencumbered, unearmarked budget amounts.

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JACKSON COUNTY SCHOOLS
 Special Projects Worksheet

FY: 2014

Proj/ Title	Prior Yrs	Revenues Curr Year	Total	Prior Yrs	Expenditures Curr Year	Total	Encumbered Receivable	Earmarked
902**	1,000.00-	3,000.00-	4,000.00-	.00	.00	.00	.00	4,000.00
Current Year Budget:		3,000.00-			4,000.00		.00	
90311	.00	17,500.00-	17,500.00-	419.66	17,080.34	17,500.00	.00	.00
502 AUD STAGE CURTAIN							.00	
Current Year Budget:		17,500.00-			17,080.34		.00	
903**	.00	17,500.00-	17,500.00-	419.66	17,080.34	17,500.00	.00	.00
Current Year Budget:		17,500.00-			17,080.34		.00	
90411	.00	480.00-	480.00-	.00	480.00	480.00	.00	.00
NEWSPAPERS IN EDUCATION							.00	
Current Year Budget:		480.00-			480.00		.00	
90412	.00	500.00-	500.00-	.00	500.00	500.00	.00	.00
JCCF-COTTAGEVILLE 063013							.00	
Current Year Budget:		500.00-			500.00		.00	
90413	.00	250.00-	250.00-	.00	250.00	250.00	.00	.00
ABE GRADUATION							.00	
Current Year Budget:		250.00-			250.00		.00	
904**	.00	1,230.00-	1,230.00-	.00	1,230.00	1,230.00	.00	.00
Current Year Budget:		1,230.00-			1,230.00		.00	
92011	157,292.87-	523.17-	157,816.04-	26,500.00	4,500.00	31,000.00	500.00	126,816.04
HELEN HAYES COAST							.00	
Current Year Budget:		523.17-			131,316.04			
920**	157,292.87-	523.17-	157,816.04-	26,500.00	4,500.00	31,000.00	500.00	126,816.04
Current Year Budget:		523.17-			131,316.04		.00	
GRAND TOTALS:								
	4,055,155.88-	9,131,509.59-	13,186,665.47-	4,264,512.36	8,195,874.18	12,460,386.54	22,332.20	807,675.65
Current Year Budget:	9,735,277.88-				9,525,921.40		81,396.72-	

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 Date: 9/19/14
 Time: 10:24:43

JACKSON COUNTY SCHOOLS
 Special Projects Worksheet

FY: 2014

Proj/ Title	Prior Yrs	Revenues Curr Year	Total	Prior Yrs	Expenditures Curr Year	Total	Encumbered Receivable	Earmarked
093**	.00	22,600.00-	22,600.00-	2,555.03	20,044.97	22,600.00	.00	.00
Current Year Budget:		22,600.00-			20,044.97		.00	
09411	.00	21,000.00-	21,000.00-	.00	12,022.94	12,022.94	500.00	8,977.06 = \$8,477.06 D
NEXT GEN 123014					21,000.00		.00	
Current Year Budget:		21,000.00-						
Commitment#:C000402925					CFDA Number:N/A			
Commitment#:402914					CFDA Number:			
094**	.00	21,000.00-	21,000.00-	.00	12,022.94	12,022.94	500.00	8,977.06
Current Year Budget:		21,000.00-			21,000.00		.00	
11401	.00	10,000.00-	10,000.00-	.00	.00	.00	.00	10,000.00
FLOOD STUDY/206 EQUIP							.00	
Current Year Budget:		10,000.00-			10,000.00			
11402	.00	2,500.00-	2,500.00-	.00	2,500.00	2,500.00	.00	.00
PATCH TRANSPORTATION							.00	
Current Year Budget:		2,500.00-			2,500.00			
114**	.00	12,500.00-	12,500.00-	.00	2,500.00	2,500.00	.00	10,000.00
Current Year Budget:		12,500.00-			12,500.00		.00	
12321	.00	8,700.00-	8,700.00-	8,700.00	.00	8,700.00	.00	.00
BEGINNING PRINCIPAL							.00	
Current Year Budget:		8,700.00-			.00			
Commitment#:C000396973					CFDA Number:N/A			
123**	.00	8,700.00-	8,700.00-	8,700.00	.00	8,700.00	.00	.00
Current Year Budget:		8,700.00-			.00		.00	
12411	.00	.00	.00	.00	1,248.77	1,248.77	.00	.00
BEG PRINCIPAL 063014							1,248.77-	
Current Year Budget:		1,248.77-			1,248.77			
Commitment#:C000407816					CFDA Number:N/A			
Commitment#:407793					CFDA Number:			

FY: 2014



Proj/ Title	Revenues			Expenditures			Encumbered Receivable	Earmarked
	Prior Yrs	Curr Year	Total	Prior Yrs	Curr Year	Total		
43334	.00	3,810.02-	3,810.02-	.00	6,000.00	6,000.00	.00	.00
SETIS 093014		Current Year Budget: 6,000.00-		6,000.00		CFDA Number:84.027A		
433**	813,542.00-	409,949.17-	1,223,491.17-	1,149,830.00	76,444.00	1,226,274.00	.00	.00
Current Year Budget:		412,732.00-		76,444.00				
43411	.00	927,561.00-	927,561.00- (2)	.00	949,035.53	949,035.53	4,525.96 F	.00
EHA-PT B SP ED 093015		Current Year Budget: 1,068,012.00- (1)		1,068,012.00		CFDA Number:84.027		
Commitment#:C000397291								
43421	.00	87,399.00-	87,399.00-	.00	87,399.00	87,399.00	.00	.00
EHA-PT B PRESCHOOL 093015		Current Year Budget: 87,399.00-		87,399.00		CFDA Number:84.173		
Commitment#:C000397359						CFDA Number:84.173A		
Commitment#:C192965								
43433	.00	6,720.00-	6,720.00-	.00	6,720.00	6,720.00	.00	.00
SEBTA WEBINARS 093014		Current Year Budget: 6,720.00-		6,720.00		CFDA Number:84.027		
Commitment#:C000404305								
43434	.00	.00	.00	.00	3,288.69	3,288.69	.00	.00
OSP PD 093014		Current Year Budget: 5,000.00-		5,000.00		CFDA Number:84.027		
Commitment#:C000404571								
43435	.00	.00	.00	.00	882.88	882.88	230.00	.00
SETIS 093014		Current Year Budget: 4,000.00-		4,000.00		CFDA Number:84.027		
Commitment#:C000408745								
434**	.00	1,021,680.00-	1,021,680.00-	.00	1,047,326.10	1,047,326.10	4,755.96	.00
Current Year Budget:		1,171,131.00-		1,171,131.00		25,646.10-		
45311	.00	4,460.00-	4,460.00-	4,460.00	.00	4,460.00	.00	.00
ESL/LEP		Current Year Budget: 4,460.00-		.00		CFDA Number:84.365		
Commitment#:C386072								

Not included in A/R, but will create revenue when the encumbrance is paid.

(1) - (2) - (3) - (4) = G

\$1,068,012 - \$927,561 - \$21,474.53 - \$4,525.96 = \$114,450.51

Reinstatement of unencumbered, unearmarked, not receivable budget amounts.



West Virginia DEPARTMENT OF
EDUCATION

Excel to WVEIS

Adjusting and Budget Journal Entry Upload

- Contact Kim Harvey for template and .fdf file (first time)
- Create a shared drive [\\WV0XX\Finance\JE.csv](#) (XX= county number) (first time)
- Create\Fill in Excel Template
- Save Template to [\\WV0XX\Finance\JE.csv](#) (XX= county number)
- Import Pending Journal Entries
- Add Pending Journal Entries
- Post Pending Journal Entries



EXPORT



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5/05/21  FY 21  COUNTY OF BRAXTON  07:05:19  QPADEV0012
FMSBIG  Gen Financial Report Writer Submittal-OFFSETS  Ref: GNL.575P.02

Paper Options: (Use 'X' to select only one)
                _ 8.5" x 11"  _ 11" x 8.5"  X 14" x 11"
Compressed? (Y/N)  Y

Copies:          _ 1
Detail Option:   _ 1  0 - Print all detail lines.
                   1 - Drop detail lines with all zero columns.
                   2 - Drop all detail lines. (The lowest level
                      total becomes the detail line)
                   3 - Print the closed detail ledger
                      transactions. (Items 19-24 only)
                   4 - Drop detail and summary lines with all
                      zero columns.

Email report (Y/N):  Y  PDF or Spreadsheet (P/S): S
Email address:      KNHARVEY@K12.WV.US
                   K12 addresses ONLY!

F3=Exit          F5=Reset  F12=Cancel          Cancel? N
    
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IMPORT



West Virginia DEPARTMENT OF
EDUCATION

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
USAGE STATUS	JDAT OF LST R = RETAINED ACTIVITY OFF-LINE	SESSN NO LAST ACTIVITY USED	COMMAND LAST BUSY	USR NO O=FREE WHO APPROVED THIS	ERR MSG SYS ID	ERROR MESSAGE TYPE OF NUMBER JOURNAL ENTRY	J/E MONTH NUMBER JELINE ACCOUNT STRING	DESCRIPTION TEXT	AMOUNT						
		0 A	0			0 B	10 5 1 61.40011.76321.842.001.0000.N		-546282.00						
		0 A	0			0 B	10 5 2 61.40011.11115.111.001.4102.N		-206880.00						
		0 A	0			0 B	10 5 3 61.40011.11115.231.001.4102.N		-23538.00						
		0 A	0			0 B	10 5 4 61.40011.76191.911.001.0000.N		-19722.00						
		0 A	0			0 B	10 5 5 61.40011.11115.211.001.4102.N		-17790.00						
		0 A	0			0 B	10 5 6 61.40011.11115.221.001.4102.N		-15280.00						
		0 A	0			0 B	10 5 7 61.40011.11115.218.001.4102.N		-4050.00						
		0 A	0			0 B	10 5 8 61.40011.11115.233.001.4102.N		-3760.00						
		0 A	0			0 B	10 5 9 61.40011.11115.212.001.4102.N		-2880.00						
		0 A	0			0 B	10 5 10 61.40011.11115.119.001.4102.N		-2800.00						
		0 A	0			0 B	10 5 11 61.40011.11115.261.001.4102.N		-350.00						
		0 A	0			0 B	10 5 67 61.04511.04511.009.000.0000.N		845333.95						
69															
70															
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West Virginia DEPARTMENT OF
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File Explorer window showing the 'Finance' folder. The address bar indicates the path: This PC > vv004 (\\10.140.200.17) (Z:) > Finance. The file list shows a file named 'JE' with a date modified of 10/11/2019 11:20 AM and a size of 5 KB. The bottom of the window features the West Virginia Department of Education logo and the number 7.

Terminal window displaying a menu for the 'GENERAL LEDGER SYSTEM'. The window title is 'DIO4001823'. The menu items are:

- 1. Account Balance & Transaction Detail Lookup . GNL.601L
- 2. Journal Entry Input GNL.401
- 3. Import Pending Journal Entries GNL.402
- 4. General Financial Management Options GNL.100
- 5. Define Control Documents MGR.501
- 6. MONTH END CLOSING GNL700 MENU
- 7. GENERAL LEDGER REPORTS GNL500 MENU
- 8. CHART OF ACCOUNTS MAINTENANCE GNL200 MENU
- 9. BUDGET DEVELOPMENT SYSTEM BUD000 MENU
- 10. CONTROL ACCOUNT FUNCTIONS GLB000 MENU
- 11. NEW YEAR SETUP PROCEDURES GNL800 MENU

89. Change Assignment
90. Signoff

Option or Menu Item 3

The bottom of the window features the West Virginia Department of Education logo and the number 8.

DI04001821

File Edit View Communication Actions Window Help

Host: 10.140.200.17 Port: 23 Workstation ID: DI04001821 Disconnect

Display Messages

```

Queue . . . . . : JVB04001          Program . . . . . : WVEISA
Library . . . . . : QUSRSYS        *DSPMSG
Severity . . . . . : 00            Delivery . . . . . : *BREAK
    
```


Type reply (if required), press Enter.
Copy of Pending Journal Entries complete. 0000000067 copied

Bottom

F3=Exit F11=Remove a message F12=Cancel
F13=Remove all F16=Remove all except unanswered F24=More keys

MA A 08/001

HP Color LaserJet CP5225n UPD PCL 5 on WSD



DI04001823

File Edit View Communication Actions Window Help

Host: 10.140.200.17 Port: 23 Workstation ID: DI04001823 Disconnect

10/11/19 FY 20 BERKELEY COUNTY SCHOOLS 11:31:01 DI04001823
FMS Journal Entry Input Ref: GNL.401 .01

```


A      B J/E No. 5 For month OCT      Pending BJE/AJE? Y
Add    A              JUL FEB
Change B              AUG MAR      NOTE: Pending J/E's
Delete E              SEP APR      will not post to the
Lookup                OCT MAY      ledger until posted
PostPnd                NOV JUN      with the "P" command.
Index                DEC END
End                JAN CLO
    
```

Index: 1
1 = Journal Entries
2 = Pending Journal Entries

Auto Next Record? N

MA C MW 15/025

HP Color LaserJet CP5225n UPD PCL 5 on WSD



DI04001823

File Edit View Communication Actions Window Help

Host: 10.140.200.17 Port: 23 Workstation ID: DI04001823 Disconnect

10/11/19 FY 20 BERKELEY COUNTY SCHOOLS 11:34:19 DI04001823
 FMS *** PENDING *** JOURNAL ENTRY Ref: GNL.401L.01

OCT BJE 5 SUPPLEMENT-PROJECT 40011 TITLE II Total: .00

CMD A C C O U N T DEBIT CREDIT


BEGIN

0001.000	61.40011.76321.842.001.0000.N	546,282.00	
0002.000	61.40011.11115.111.001.4102.N	206,880.00	
0003.000	61.40011.11115.231.001.4102.N	23,530.00	
0004.000	61.40011.76191.911.001.0000.N	19,732.00	
0005.000	61.40011.11115.211.001.4102.N	17,790.00	
0006.000	61.40011.11115.221.001.4102.N	15,280.00	
0007.000	61.40011.11115.218.001.4102.N	6,050.00	
0008.000	61.40011.11115.233.001.4102.N	3,760.00	
0009.000	61.40011.11115.212.001.4102.N	2,880.00	
0010.000	61.40011.11115.119.001.4102.N	2,800.00	
0011.000	61.40011.11115.261.001.4102.N		350.00
0012.000	61.40011.04511.009.000.0000.N	845,334.00	
0013.000	61.40011.11115.111.001.0000.N	371,442.75	
0014.000	61.40011.11115.117.001.0000.N	9,000.00	

COMMANDS: A C D L F T # E POSITION: +n,n,n,-n, Roll-up, Roll-down

MA C MW 05/002

9902 - Session successfully started | HP Color LaserJet CP5225n UPD PCL 5 on WSD



11

DI04001823

File Edit View Communication Actions Window Help

Host: 10.140.200.17 Port: 23 Workstation ID: DI04001823 Disconnect

10/11/19 FY 20 BERKELEY COUNTY SCHOOLS 11:42:33 DI04001823
 FMS Journal Entry Input Ref: GNL.401.01

B J/E No.. 5 For month OCT Pending BJE/AJE? Y

Add A JUL FEB

Change B AUG MAR NOTE: Pending J/E's

Delete E SEP APR will not post to the

Lookup OCT MAY ledger until posted

PostPnd NOV JUN with the "P" command.

Index DEC END

End JAN CLO


Index: 1
 1 = Journal Entries
 2 = Pending Journal Entries

Auto Next Record? N

MOD 0010 *** THIS JOURNAL ENTRY IS NOW POSTED! ***

MA C MW 07/006

9902 - Session successfully started | HP Color LaserJet CP5225n UPD PCL 5 on WSD



12

10/11/19 FY 20 BERKELEY COUNTY SCHOOLS 08:23:48 DI04001823
 FMS Account Balance & Transaction Detail Lookup Ref: GNL.601L.11

Account Code: 11.00000.21210.111.221.0000.0000.00 Expense
 Status: A SALARY P/I

Original Budget:	Detail	53,830.00	
Closed Budget Adjustments:		2,736.00	
Unclosed Budget Adjustments:		.00	
Revised Budget:			56,566.00
Closed Expenditures:		4,713.84	
Unclosed Expenditures:		3,382.12	
Current Expenditure Balance:			8,095.96
Unexpended Budget Remaining:			48,470.04
Closed Encumbrances:		51,852.16	
Unclosed Encumbrances:		2,356.92CR	
Current Encumbrance Balance:			49,495.24
Unencumbered Balance Remaining:			1,025.20CR

Detail Cutoff: Unclosed Activity: Date: _____
 Closed Activity: Month: SEPTEMBER Limit? N
 Total Open Requisitions: Journal: _____
 F3=Exit F5=Reset F12=Cancel Cancel? N



West Virginia DEPARTMENT OF
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SQL Files & Fields

1 - fmsfiles04\pgr601\wv00420

Field	gkkey	gbbesp+gblnov+gb1+gb2+gb3+gb4+gb5+gb6+gb7+gb8+gb9+gb10+gb11+gb12+gb13+gb14	GLT1+gl2+gl3+	totbudj+totexpen	GLE1+gle2+gle3	BudBalance+T
All Name		TotBudj		TotExpense	BudBalance	TotEncumb
File	pgr601					BudBalTot
Type	Character	Decimal	Decimal	Decimal	Decimal	Decimal
Length	28	26.2	26.2	27.2	25.2	28.2
Header 1	INTERNAL					
Header 2	ACCOUNT NUM					
Header 3						
Editing	#####	#####	#####	#####	#####	#####
Description	28 BYTE CONC	Derived Field	Derived Field	Derived Field	Derived Field	Derived Field
Sorting						Descending
Sort Order						1

Derived Fields: BudBalance, BudBalTot, TotBudj, TotEncumb, TotExpense

Expression Editor - WHERE

```

subst(pgr601.gkkey, 1,2) between('60' and '62') and subst(pgr601.gkkey, 3,7) between('43013' and '43015') and subst(pgr601.gkkey, 8,12) between('00007' and '99999') and subst(pgr601.gkkey, 13,15) between('100' and '999')
  
```

Buttons: +, -, (), =, <>, AND, Help, OK, Cancel



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