

Deep Dive into Disbursements

*State Software Development Team
Amanda Folkman*



***SSDT Educational
Software Solutions***

Disbursements

- A disbursement is the payment of money from a fund(account). This may be via a physical check or electronic (memo) check.
 - Payment to a vendor for goods or services provided to the district
 - Return money previously received
 - Record expenses paid through the payroll process



Disbursements

- Disbursements can be created 3 ways:
 - Payables Posting - Purchase Order > Invoice > Disbursement
 - Refund - Refund with Check
 - Payroll - Pending Transactions > Payroll Submission



Payables

- A payable is an unpaid Invoice
- As Invoice items are filled via AP Invoice, they will appear as “Payable” under the Payables Query
- Two different views of this grid are available
 - Vendor
 - Detail

Vendor		Detail	
Payables by Vendor			
<input checked="" type="checkbox"/> Post Selected			
<input type="checkbox"/>	Vendor #	Vendor Name	
<input type="checkbox"/>			
<input type="checkbox"/>	3433	Lagrange Bakery	



Post Payables

- Post Payables to create Disbursements
 - Review Summary
 - Disbursement Date
 - Determines when the expenses will be added to the account
 - Grouping Options
 - Can be used to combine all invoices for a vendor or issue as separate checks

Post Disbursements + x

Post Summary

Vendors	Invoices	Total Amount
1	1	654.00

Options:

Disbursement Date

Grouping Options

Bank Account



Bank Account

- Bank Account
 - Defined and listed under the Core/Bank Account
 - Default bank account can be selected to default as choice in drop down selections
 - Multiple bank accounts can be setup to have the option to print disbursements from
 - Assigned when Disbursement is created
 - Used to organize checks for printing, assigning check numbers, and creating positive pay extracts



Post Payables

- Impacts of posting payables

- Purchase Order:

- remaining encumbrance reduced by posted amount

- Expenditure Account:

- remaining encumbrance reduced by posted amount
 - expended total increased by posted amount

- Disbursements:

- created

Post Results				
Payable Conversion Results				
Reference Number	Date	Vendor Number	Vendor Name	Warnings/Error
37080	09/07/2023	36	Book Store	



Post Payables

Purchase Order

Before posting Payables

Amounts		
Total Remaining Encumbrance	PO Total	Total Payable
654.00	654.00	654.00
Total Canceled	Total Paid	
0.00	0.00	

After posting Payables

Amounts		
Total Remaining Encumbrance	PO Total	Total Payable
0.00	654.00	0.00
Total Canceled	Total Paid	
0.00	654.00	



Post Payables

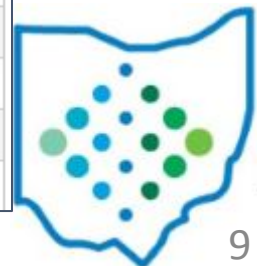
Expenditure Account

Before posting Payables

Amounts				
	Fiscal Year	Month	Calendar	
GAAP Original Budget	1,200.00			
Initial Budget	1,200.00			
+ Carryover Encumbered	0.00			
+/- Adjustments	0.00	0.00		
= Expendable	1,200.00			
- Actual Expended	0.00	0.00	0.00	
- Encumbered	654.00			
= Unencumbered Balance	546.00	46%		
- Future Encumbered	0.00			
- Requisitioned Amount	0.00			
= Remaining Balance	546.00			

After posting Payables

Amounts				
	Fiscal Year	Month	Calendar	
GAAP Original Budget	1,200.00			
Initial Budget	1,200.00			
+ Carryover Encumbered	0.00			
+/- Adjustments	0.00	0.00		
= Expendable	1,200.00			
- Actual Expended	654.00	654.00	654.00	
- Encumbered	0.00			
= Unencumbered Balance	546.00	46%		
- Future Encumbered	0.00			
- Requisitioned Amount	0.00			
= Remaining Balance	546.00			



Post Payables

- Keep in mind that the impact we see will be directly related to the Report totals

Budget Summary

Reporting Period: September 2023 (FY 2024)

9/7/23 1:02 PM

Sampleville Schools Budget Summary Report

Account Code	FYTD Appropriated	Prior Yr Enc	FYTD Expendable	FYTD Expended	MTD Expended	Encumbrance	Future Enc	FYTD Unencumbered	% Exp/Enc
Cash Account Code: 001-0000									
GENERAL ELEMENTARY OFFICES SUPPLIES									
001-1110-512-0000-000000-101-00-000	\$ 1,200.00	\$ 0.00	\$ 1,200.00	\$ 654.00	\$ 654.00	\$ 0.00	\$ 0.00	\$ 546.00	5450.00 %
	\$ 1,200.00	\$ 0.00	\$ 1,200.00	\$ 654.00	\$ 654.00	\$ 0.00	\$ 0.00	\$ 546.00	
	1,200.00	0.00	1,200.00	654.00	654.00	0.00	0.00	546.00	

Post Payables

Financial Detail

Reporting Period: September 2023 (FY 2024) 9/7/23 1:05 PM

Sampleville Schools
Financial Detail Report

Date	Check #	Receipt #	PO #	Description	Account Code	Received Amount	Expended Amount	Remaining Encumbrance
Cash Account: 001-0000 GENERAL \$3,247,068.66								
09/07/2023			24000027	Textbooks for 2023	001-1110-512-0000-000000-101-00-000			\$ 0.00
09/07/2023			24000027	Textbooks for 2023	001-1110-512-0000-000000-101-00-000		654.00	
							\$ 654.00	\$ 0.00
Cash Account: 001-0000 GENERAL \$3,246,414.66								
Grand Total							\$ 654.00	\$ 0.00

Will also impact the total Expended on the Cash Summary



Post Payables

- Note that the disbursement items include a Reference to the Invoice & PO number used

Items					
Line #	Description	Amount	Type	Reference	Full Account Code
1	Textbooks for 2023	654.00	Accounts payable	Inv # ASF301 PO # 24000027	001-1110-512-0000-000000-101-00-000



Refund

- When creating a Refund, choose “Create Check”
- Check Date, Bank Account, and Vendor are selected in this step
- Disbursement will be created upon saving

Check

Create Check

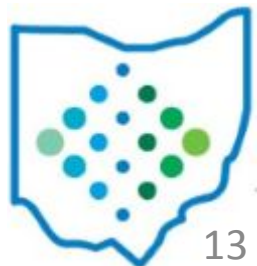
Check Date
9/7/23

Bank Account
1 - Default Bank Account ▼

Vendor
16-Medical supplies/1797 Maysville Street Greenst ▼

Check #
[]

Reference Number
[]



Refund

- Impacts of posting refund
 - Revenue Account:
 - receivable total reduced by refund amount
 - this impact will be the same with or without a check
 - Disbursements:
 - created ONLY if “create check” option is used



Refund

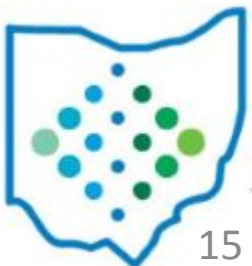
Revenue Account

Before creating Refund
for 1,000

After creating Refund
for 1,000

Amounts				
	Fiscal Year	Month	Calendar	
GAAP Original Budget	5,000.00			
Initial Revenue	5,000.00			
+/- Adjustments	0.00	0.00		
= Receivable	5,000.00			
- Actual Received	4,500.00	4,500.00	4,500.00	
= Remaining	500.00	10%		

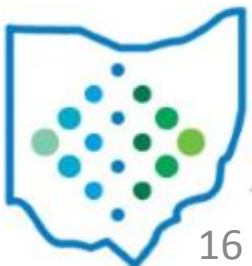
Amounts				
	Fiscal Year	Month	Calendar	
GAAP Original Budget	5,000.00			
Initial Revenue	5,000.00			
+/- Adjustments	0.00	0.00		
= Receivable	5,000.00			
- Actual Received	3,500.00	3,500.00	3,500.00	
= Remaining	1,500.00	30%		



Refund

- The disbursement items include a Reference to the Refund number used

Items					
Line #	Description	Amount	Type	Reference	Full Account Code
1	fee refund	1,000.00	Refund	Refund # 292537	018-1640-9415-000000-101



Refund

Revenue Summary

Reporting Period: September 2023 (FY 2024)

9/7/23 2:15 PM

Sampleville Schools Revenue Summary Report

Full Account Code	Description	FYTD Receivable	FYTD Received	MTD Received	YTD Received	Remaining Balance	FYTD Percent Received
Forecast Line#: 018-1640-9415- 000000-101	PUBLIC SCHOOL SUPPORT BOOKSTORE SALES	\$ 5,000.00	\$ 3,500.00	\$ 3,500.00	\$ 3,500.00	\$ 1,500.00	70.00 %
		\$ 5,000.00	\$ 3,500.00	\$ 3,500.00	\$ 3,500.00	\$ 1,500.00	
Grand Total		\$ 5,000.00	\$ 3,500.00	\$ 3,500.00	\$ 3,500.00	\$ 1,500.00	

Post Payables

Financial Detail

Reporting Period: September 2023 (FY 2024) 9/7/23 2:16 PM

**Sampleville Schools
Financial Detail Report**

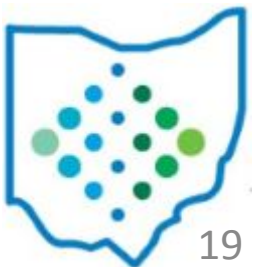
Date	Check #	Receipt #	PO #	Description	Account Code	Received Amount	Expended Amount	Remaining Encumbrance
Cash Account: 018-9415 PUBLIC SCHOOL SUPPORT \$3,000.89								
09/07/2023				fee refund	018-1640-9415-000000-101	\$ (1,000.00)		
09/07/2023		292720		Received	018-1640-9415-000000-101	4,500.00		
						\$ 3,500.00		
Cash Account: 018-9415 PUBLIC SCHOOL SUPPORT \$6,500.89								
Grand Total						\$ 3,500.00		

Will also impact the total Received on the Cash Summary



Payroll Submission

- Created from the USPS software Payroll Submission
- Represents the gross amount of the payroll to be posted to the USAS accounts
- Appears in the Pending Transactions grid after submitted from USPS



Payroll Submission

- There is no Purchase Order created for Payroll submissions, posts directly to Disbursements grid

Be careful when voiding Payroll type disbursements!

Since there is no PO for this transaction, it would need to be re-posted from USPS to reissue a new Payroll disbursement. This can only happen if the payroll can be unposted/reposted (prior to processing Outstanding Payables)

If it needs to be void outside of this timeframe, a manual PO can be created instead.



Disbursement Grid

Reference Number

- All disbursements are numbered automatically assigned a reference#
- Assigned when disbursements is posted
- number will always be unique

Check Number

- Optional - not all disbursements have a check#
- Assigned when print file is generated
- number series can vary for different bank accounts



Disbursement Grid

- Type
 - Accounts Payable, Refund, Payroll
 - Indicates the method by which the disbursement was created
- Check Type
 - Check or Electronic
 - Indicates if this is a physical check or electronic
 - Electronic type can also be used for “memo” checks
 - Determined by the Check Type defined on the vendor at the time it was **posted** as a disbursement



Disbursement Grid

- Status
 - Indicates the current status of this disbursement
 - Used to help with balancing to the bank records

Outstanding

the check has been issued but not yet reconciled with the bank (it has not been cashed by the vendor)

Reconciled

the check has been reconciled with the bank (it has been cashed by the vendor)

Void

the check is void (cannot or will not be cashed by the vendor)

Disbursement Grid

- View Disbursement details
 - Header Details
 - USPS Integration for Payroll Disbursements
 - Items

Reference # 37080	Date 9/7/23	Type Accounts payable			
Amount 654.00	Check #	Reconcile Date			
Bank Account # 1	Description Default Bank Account	Status Outstanding			
Void Date	Created User admin	Payee Name Book Store			
		Address 1668 Hannawalt Drive Gibson 49809			
Created Date 9/7/23	Payable Created Date 9/7/23	Vendor 36-Book Store/1668 Hannawalt Drive Gibson 498			
USPS Integration					
Pay Date	Pay Plan	Payee Address			
Payee Name	Payee Name 2	Payee Number			
Payroll Description	Start Date	Stop Date			
Items					
Line #	Description	Amount	Type	Reference	Full Account Code
1	Textbooks for 2023	654.00	Accounts payable	Inv # ASF301 PO # 24000027	001-1110-512-0000-000000-101-00-000

Disbursement Grid

- Show Printable checkbox filters grid to show disbursements that have not yet been printed

Disbursements

Disbursements																					
Generate Print File		Reconcile		Unreconcile		Auto-Reconcile		Void		Resequence		<input checked="" type="checkbox"/> Show Printable		Advanced Query		Report		More		Reset	
<input type="checkbox"/>		Reference #	Check #	Vendor #	Primary Name	Date	Amount	Type													
<input type="checkbox"/>	<input type="checkbox"/>																				
<input type="checkbox"/>	<input checked="" type="checkbox"/>	37074			5 Office supplies	07/15/2023	3,010.00	Accounts payable													
<input type="checkbox"/>	<input checked="" type="checkbox"/>	37060			5 Office supplies	06/14/2023	50.00	Accounts payable													
<input type="checkbox"/>	<input checked="" type="checkbox"/>	37080			36 Book Store	09/07/2023	654.00	Accounts payable													
<input type="checkbox"/>	<input checked="" type="checkbox"/>	37079			9792 Omega Gymnasium	08/23/2023	2,500.00	Accounts payable													

Use checkbox on rows to select records



Generate Print File

- Select records on grid to print
- Starting check number
 - **Highest check number on file** is determined by the Transaction Configuration
 - **Start Number** to manually enter a starting check number
 - If start number is not entered then check#s will be assigned based on highest number
 - Check numbers must be available in a consecutive series starting with that number for the number of records selected

Generate Print File + x

Bank Account: #1 - Default Bank Account
Highest check number on file: 889936

Start Number

Sorting Options

Print Electronic Checks?

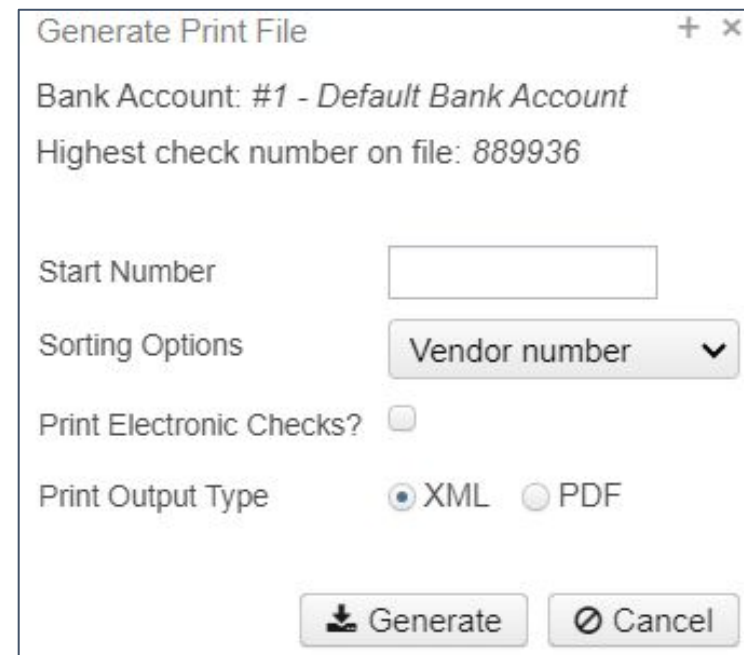
Print Output Type XML PDF



Generate Print File

- **Sorting Options** will determine order check numbers are assigned
- Print Electronic checks?
 - Used include Electronic Checks in printing and assign check#s

It is optional to assign check numbers or print electronic checks. Electronic checks are not intended to produce a physical check. However, for the purpose of third party integrations, the Check Number for Electronic type checks will be included on the XML file.



Generate Print File

Bank Account: #1 - Default Bank Account
Highest check number on file: 889936

Start Number

Sorting Options

Print Electronic Checks?

Print Output Type XML PDF

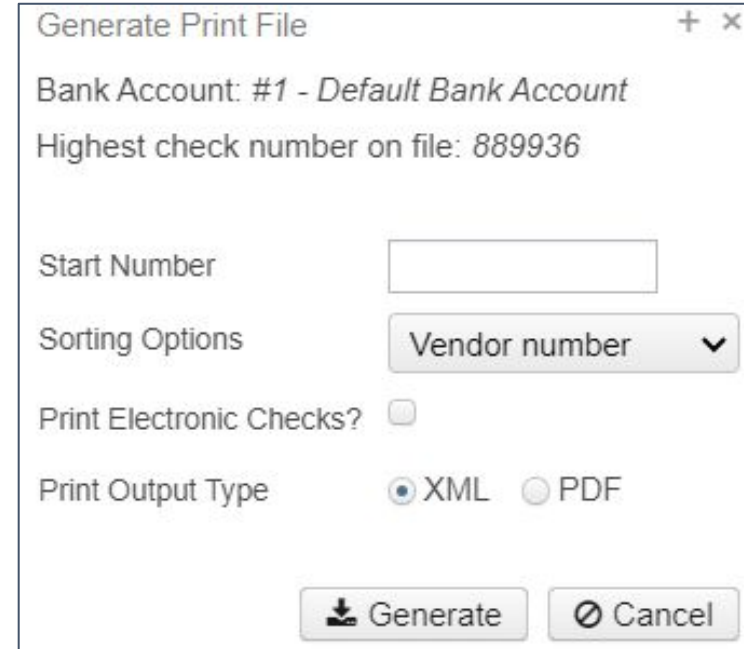


Generate Print File

- Print Output Type
 - XML - Generally used for 3rd party printing
 - PDF - will use a predetermined format

Regenerate Print file

Use the grid to select the disbursement checks that need to be re-printed and select 'Generate Print File'. Leave the 'start number' blank since these disbursements already contain a check number and proceed with generating your print file.



Generate Print File

Bank Account: #1 - Default Bank Account
Highest check number on file: 889936

Start Number

Sorting Options

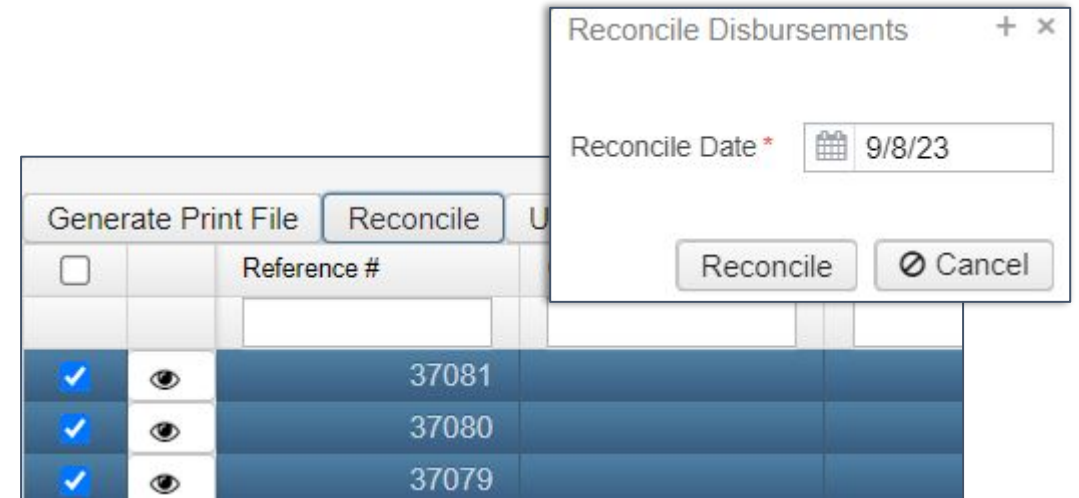
Print Electronic Checks?

Print Output Type XML PDF






Reconcile

- Select records to reconcile on grid
- Reconcile Date
 - Does not have to be in an open period
 - Must be after Disbursement Date
- Will impact when check is no longer included in Outstanding Disbursement Reports



Unreconcile

- Select records on grid
- There is no pop up window, clicking Unreconcile will clear the reconcile date and change back to outstanding status

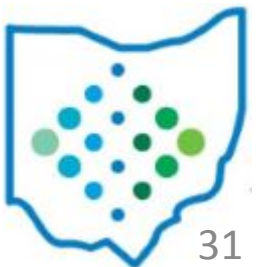
Generate Print File		Reconcile	Unreconcile	Auto-Reconcile
<input type="checkbox"/>			Type	Check Type
<input checked="" type="checkbox"/>		327.00	Accounts payable	Check
<input checked="" type="checkbox"/>		608.99	Accounts payable	Check
<input checked="" type="checkbox"/>		284,334.53	Payroll	Check



Auto-Reconcile

- Setup
 - Utilities > Automatic Reconciliation
- This setup will tell USAS how to find the information in the bank file
 - CSV or Fixed Length
 - Import fields (where the data is in the file)

Tip: Reconcile date is determined when the file is imported so if there is a check date in the file it can be ignored



Auto-Reconcile

- Save the Format to use on the Disbursement Grid

Import File Type

CSV
 Fixed Length

Saved Formats *

Import Fields

		Field	Length	Format
<input checked="" type="checkbox"/>	<input type="button" value="+"/>	Ignored <input type="button" value="v"/>	30	(.*)
<input checked="" type="checkbox"/>	<input type="button" value="+"/>	Check Number <input type="button" value="v"/>	9	([0-9]+)
<input checked="" type="checkbox"/>	<input type="button" value="+"/>	Amount (Explicit Decimal) <input type="button" value="v"/>	12	([0-9\\.]+)



Auto-Reconcile

- Reconcile on Disbursement grid
 - No selection on grid needed
 - Auto Rec Format from the setup in previous step
 - Choose the file from the bank containing the checks to be reconciled

Reference #	Check #	Vendor #	Primary Name
		15	Bakery
		36	Book Store
		9792	Omega Gymnasium
		10270	Sampleville Schools

Generate Print File Reconcile Unreconcile **Auto-Reconcile** Void Resequence

Upload Bank Reconciliation File

Reconciliation Date: 9/8/23

Auto Rec Format: test

Bank Account: Default Bank Account

Choose File No file chosen

Upload Cancel



Void Disbursements

- Void date
 - Must be in an open posting period
 - Used to determine when the expenses will be reduced

Check Issued
07/15/2023

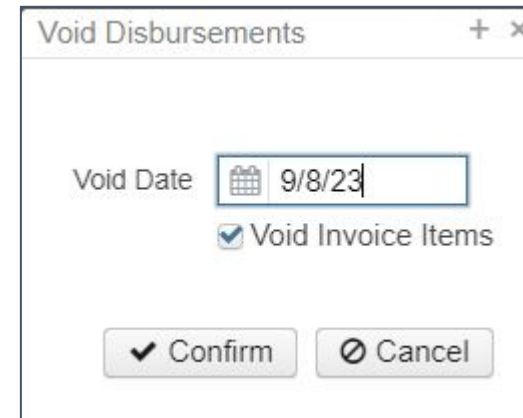
As of July 2023 Reports:

- ↑ Expended Increased
- ↓ Encumbrance Reduced

Check Void
09/08/2023

As of Sept 2023 Reports:

- ↓ Expended Reduced
- ↑ Encumbrance Increased



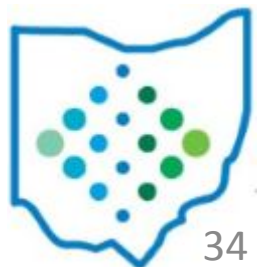
Void Disbursements

Void Date

Void Invoice Items

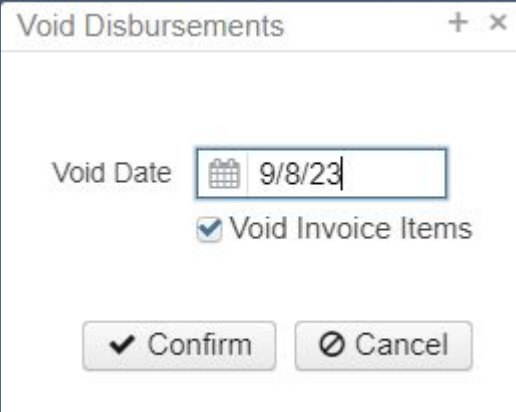
✓ Confirm ⌗ Cancel

NOTE: If a check is reissued, make sure to account for this with the void date. If the check is to be reissued in September, this void date would work. If the check is reissued with a July date, the Expended would be inflated in this example.



Void Disbursements

- Void invoice items
 - If checked, the Invoice(s) used to generate the disbursement will be changed to Cancel status and the encumbrances will be made available on the Purchase Order items
 - Reissue for a different vendor
- If unchecked, the Invoice will remain and will be available in Payables
 - Reissue for a different amount



Void Disbursements

Void Date

Void Invoice Items



Void Disbursements

- Change void date on disbursement
 - View Disbursement
- Button will display at the top of the record to allow the Void Date to be changed on Void checks
- New Void date must be in an open posting period



Resequence

- The resequence option allows a user to change check numbers on checks that are currently posted
- Enter **Original Start number and End number** to represent check or range of checks to change
 - If selecting one check, the start and end number are the same
- Enter **New Start Number** for the new check series
 - Will use as many check numbers as records selected in “original” range

Resequence Disbursements

Bank Account: 1 - Default Bank Account

Default Bank Account

Original Start Number *

Original End Number *

New Start Number *

Validate Post Cancel



Void and Reissue

If the original check is Reconciled - Unreconcile the disbursement

To Reissue for a **different amount**:

- Void the disbursement choosing NOT to void the invoice items (uncheck box). The void date entered must be in an open posting period and not earlier than the disbursement date
- Modify the Invoice to make the necessary changes
- Process the transaction through Payables to create a new disbursement



Void and Reissue

To Reissue for a [different vendor](#):

- Void the disbursement choosing to void the invoice items (check box). The void date entered must be in an open posting period and not earlier than the disbursement date
- Create a new invoice to cancel the remaining encumbrance amounts on the purchase order
- Create a new purchase order to the correct vendor
- Create a new invoice and process through Payables to create a new disbursement



Void and Reissue

If the same check number should be used for a correction:

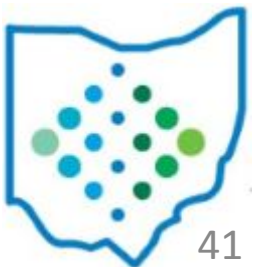
- Resequence the old check to a number in a different sequence
- Generate Print File for the new disbursement and enter the check number



Unvoid

- Currently a disbursement cannot be unvoided
 - Instead, a new check can be created from the purchase order or invoice depending on whether or not the 'Void Invoice Items' option was chosen when the check was voided
 - If the same check number needs to be used, the previous check can be resequenced to a different check number so that the number can be used on the reissued check

The ability to unvoid disbursements is planned for a future update [USASR-5099](#)



Activity Ledger

- View all activity related to disbursement
 - Important columns:
 - Type - PO, Inv, Disb
 - Transaction #s
 - Item #
 - Status
 - Full Account Code
- Add columns from “More” option

- Date
- PO #
- PO Item #
- Inv #
- Check #
- Receipt #
- Refund #
- Amount
- ▶ User
 - Type
 - Item Description
 - Action
 - Cash Amount
 - Encumbered Amount
 - Expended Amount
 - Invoiceable
 - Item Number
 - Outstanding
 - Received Amount
 - Remaining Encumbrance
 - Status

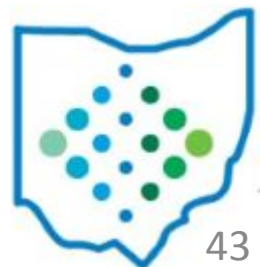


Activity Ledger

- Filter by Check# use “=number”
 - This will show you one row per line item included on that disbursement


Activity Ledger

Date	Type	Check #	Refund #	PO #
		=12345 <input type="text"/>		
09/07/2023	Disb	12345		24000027



Activity Ledger

- Once you've looked up the Check# you can see related PO numbers
 - Filter the grid to a PO to see all activity from that PO > Invoice > Disbursement

Date	Type	Check #	Refund #	PO #	PO Item #
				=24000027 	
09/07/2023	Po			24000027	1
09/07/2023	Inv			24000027	1
09/07/2023	Disb	12345		24000027	1

Reports

- Disbursement Detail
 - Canned version available
- Disbursement Summary
- Outstanding Disbursements

Disbursement Detail Report

Save and Recall: Most Recent [icon] [icon]

Report Format: PDF (download)

Show Options
 Summary Report

Select Disbursement Types: Available [dropdown] Selected [dropdown]
Selected: ACCOUNTS_PAYABLE, REFUND, PAYROLL

Transaction Start Date: [calendar icon] [input]
Transaction End Date: [calendar icon] [input]
Starting Check #: [input]
Ending Check #: [input]

Select Disbursement Statuses: Available [dropdown] Selected [dropdown]
Selected: OUTSTANDING, RECONCILED, VOID

Vendor #(s): [input]
Filter: [dropdown]

Thank you!

- SSDT Wiki: <https://wiki.ssd-t-ohio.org/>
- Newsletters: <https://wiki.ssd-t-ohio.org/display/NEWS/Newsletters+Home>

