

Final Expenditure Report Scenarios

Below are potential scenarios that could show up on the year-end trial balance from your local accounting system. These will assist with the steps and data that need to be in ePlan for these situations.

Status of accounts on Trial Balance	ePlan requirements
No Due From Other Government Agencies, no payables(liabilities); no reserve or fund balance; revenues equal expenditures.	Enter revenues on Revenues page and enter expenditures on the Final Expenditures page.
Negative cash equals positive Due From Other Government Agencies, no payables(liabilities); no reserve or fund balance; revenues equal expenditures.	Enter revenues on Revenues page and enter expenditures on the Final Expenditures page. Enter negative cash and positive Due From Other Government Agencies on Balance Sheet.
Zero cash, positive A/R, and positive A/P.	Enter the A/R and the A/P on the FER Balance Sheet.
Negative cash equals positive Due From and positive payables(liabilities); no reserve or fund balance; revenues equal expenditures.	Enter revenues on Revenues page and enter expenditures on the Final Expenditures page. Enter negative cash, positive Due From Other Government Agencies, and payables on Balance Sheet.
Revenues are more than expenditures and you know you have requested too much.	Enter revenues on Revenues page and enter expenditures on the Final Expenditures page. On the balance sheet, verify that cash includes the difference in revenues and expenditures, and enter the same amount in the end of year reserves (34555). You will have Carryover Cash on Hand and this amount will be deducted from the first reimbursement requests after the FER is approved.

- A/R – Accounts Receivables and Due from Other Government Agencies and Funds
- A/P – Accounts Payables or Liabilities