SPECIAL DISTRICT

JOURNAL ENTRY

SMART

SPREADSHEETS

User Guide - 2023

King County

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i. How to Navigate this Document

From the **Table of Contents**, press **CNTL/Shift/n**. This invokes the **Go To Page** function.

Key the **page number** and press e**nter** to move to the desired page.

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OK   Cancel
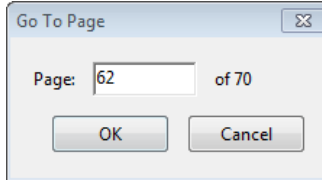
To **return** to the **Table of Contents**, press **CNTL/Shift/n**.

Key "**1**" in the **page number** and press **Enter**.

Revisions

Date	Chapter	Revision Details	Revised By
09/21/22	All	Initial Version	L. Figueroa M. Diesner
2/10/23	All	Implement feedback from Pilot Districts	M. Diesner S. Petersen

1. Overview

King County Financial Systems and Services (FSS) team currently processes journal entries for Special Districts via a PDF form, which is sent through email to the GL.OracleEBS@kingcounty.gov mailbox. This manual process is time consuming and prone to errors. In order to provide for a swifter transfer process, a Journal Entry Smart Spreadsheet has been developed. This new tool will allow district personnel direct control over receipt and disbursement entries.

Current Process JE Form

Current Special District (SD) Journal Entry Process

New Process JE Form

The new process for Journal Entries uses an Excel spreadsheet. The information entered is very similar to that of the PDF form. Here are the differences:

1. A unique source code is assigned to each district.
2. Each entry will require a batch number.
3. There are informational drop-down boxes for most data fields.
4. Helpful edits have been programmed into the spreadsheet to reduce processing errors.
5. The Smart Spreadsheet is uploaded through Axway directly to King County's Financial System, Oracle EBS.

New SD JE Process
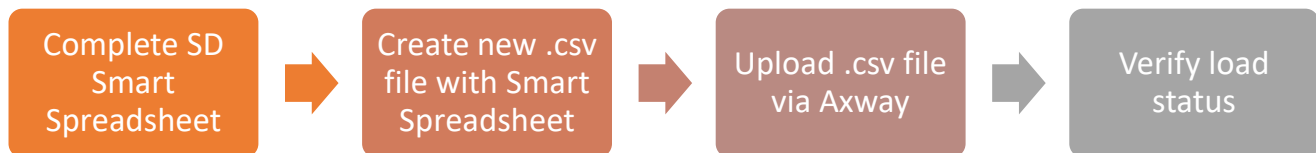
Each District employee who will be using the Journal Entry Smart Spreadsheet must view the Special District Journal Entry Smart Spreadsheet Training video on the GL Smart Spreadsheet Resources webpage. Contact the FBOD Special District JE Support Team for questions or help using this new tool via email to FBODdistrictGLJE@kingcounty.gov.

2. Axway Access

For entry upload of the smart spreadsheet into Oracle EBS, a secure file transport system (ST Client/Axway) is used. Any entity uploading spreadsheets through ST Client/Axway must obtain their own account consisting of User ID and password.

Note, **most districts served by King County already possess an ST Client/Axway account which they use for Accounts Payable purposes**. This <u>same account may be used</u> to upload the General Ledger Special District Journal Entry (SDJE) Smart Spreadsheet into Oracle EBS.

If your district does not have an Axway account, please send a request to the [FBOD District GL JE](#) inbox.

3. Smart Spreadsheet Information and Features

The SDJE Smart Spreadsheet is the method districts will use to submit entries starting in 2023. King County Financial Systems and Services personnel will provide each district with the necessary tools and training needed.

The SDJE Smart Spreadsheet has been designed to make transaction input optimal. Each District has been assigned a unique Source Code which is to be used exclusively by them.

There are a limited number of valid accounts that can be used to create a Special District journal entry. The Disbursements (DR) Amount and Receipts (CR) Amount totals must be in balance.

- **Disbursements (DR)** move funds out of an account.
- **Receipts (CR)** move funds into an account.

Examples of authorized Disbursement (DR) accounts are:

- 24206 – Transfers Out
- 21970 – School Impact Fees Disbursed

Examples of authorized Receipts (CR) accounts are:

- 17275 – Transfers In
- 17867 – Impact Fees

Examples of other accounts often used:

17205 – Miscellaneous Receipts

24219 – Remittances

Per Governmental Accounting Standards Board (GASB) Statement 84, the accounts 24206 and 17275 (Transfers Out & Transfers In) <u>must</u> be used together. This applies to 21970 and 17867 (Impact fees) as well.

Additional helpful edits have been programmed into the spreadsheet to reduce processing errors.

The spreadsheet is a macro-enabled Excel file that creates a reformatted .csv file for uploading to Oracle EBS. A .csv (comma-separated values) file is a text file that has a specific format which allows data to be saved in a table structured format.

Here is an introductory look at the new SDJE Smart Spreadsheet:

Some important features to note are:

1. The "Header Line" (Row 10) has helpful information about each column. Click on the individual cells in the column header and read specific instructions and tips about that column.

2. The Excel program behind the Smart Sheet will maintain a running Total Amount value in columns E and F for both Disbursements (DR) and Receipts (CR). These totals are presented in Row 9 above the respective headers on the Smart Sheet. These values must be in balance before the .csv file can be produced.

3. The "Journal Source" field is the unique identifier assigned to each Special District. This should be the same as the Source Name in cell B5.

4. The Excel program behind the Smart Sheet will look for commas in all non-numeric fields, including header fields, and remove them. Commas will be replaced by a space in the .csv file and on the Smart Sheet.

5. The .csv file will be created until the first blank line is encountered in body of Smart Sheet. **Ensure there are no blank rows in between journal entry lines**. Data must be entered consecutively.

6. All Excel format alterations are prevented on the Smart Sheets.

7. To copy data from one sheet of any type to another be sure to PASTE SPECIAL, either Values or Text, to not corrupt the macros behind the Smart Spreadsheet. If the user corrupts the macros, the sheet will have to be abandoned and restarted on a fresh sheet.
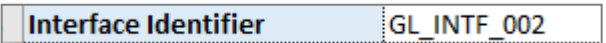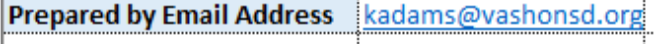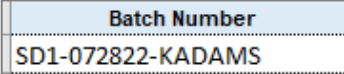
4. Detailed Instructions

Special District Journal Entries are used to transfer amounts between funds and must be entered in balanced batches.

Journal Entry Smart-Spreadsheet

Interface Identifier	GL_INTF_002
Department	KCSD
Source Name	Vashon SD 402
Prepared by Email Address	kadams@vashonsd.org

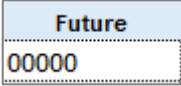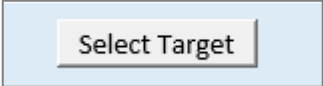| Total Disbursements (DR) Amount and Receipts (CR) Amount totals must be in balance				146600.00	146600.00
Batch Number	Journal Source	Journal Category	Accounting Date	Disbursements (DR) Amount	Receipts (CR) Amount
SD1-072822-KADAMS	Vashon SD 402	Interfund Transfers	2022-07-27	146600.00	
SD1-072822-KADAMS	Vashon SD 402	Interfund Transfers	2022-07-27		145800.00
SD1-072822-KADAMS	Vashon SD 402	Interfund Transfers	2022-07-27		800.00

*Sample SDJE Smart Spreadsheet – **Left Side***
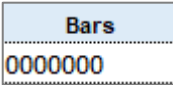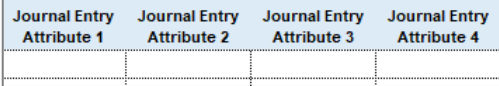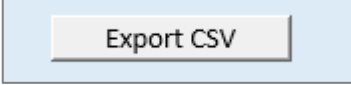
Special District Journal Entry Smart xls Steps	Field Name	Required	Action
1.	Interface Identifier	N/A	GL_INTF_002 Open the Excel GL_INTF_002 file and click the Enable Macros button if prompted. *Note: Security may have to be modified within Excel if the user is not able to enable the macros. Please see district IT support for help if this is an issue.* **Interface Identifier** — GL_INTF_002 .
2.	Department	Yes	Always 'KCSD' - King County Special Districts **Department** — KCSD
3.	Source Name	Yes	The spreadsheet the user receives should have the preassigned, district Source Name (e.g. Shoreline SD 412) **Source Name** — Vashon SD 402
4.	Prepared by Email Address	Yes	Enter the user's email address (email of the person preparing this entry). Any error messages will be sent here. **Prepared by Email Address** — kadams@vashonsd.org
5.	Batch Number Note: 25 character maximum	Yes	Recommended batch naming convention (this is a freeform field): Example 1: **SD1-081522-CPAULUCCI** This is composed of the following data: **SD** (for Special District) **entry #** (1,2…) - **today's date** (MMDDYY) – **preparer's First initial and Last name** (all CAPS) Example 2: **SD2-082522-MREINHARDT** **The batch number must be the same on each journal entry line**. **Batch Number** — SD1-072822-KADAMS

6.	Journal Source	Yes	This is the preassigned district Source Name, found in the Source Name field (B5) on the Smart Spreadsheet. **Journal Source** Vashon SD 402
7.	Journal Category	Yes	Should always be 'Interfund Transfers.' **Journal Category** Interfund Transfers
8.	Accounting Date	Yes	This is the desired Effective Date of the journal transfer. Enter in date format (e.g., MM/DD/YY or DD-MMM). The year will default to present year. **Accounting Date** 2022-07-28
9.	Disbursements (DR) Amount	Yes	Amount(s) to be debited. **Disbursements (DR) Amount** 150.00
10.	Receipts (CR) Amount	Yes	Amount(s) to be received. **Receipts (CR) Amount** 150.00

| CSV File Export |
| C:\Users\diesnerm\OneDrive - King County\Desktop |
| Select Target   Export CSV |
| Account Validation (On/Off)   On |

Journal Line Description	Fund	Project	Cost Center	Account	BARS	Future	Journal Entry Attribute 1	Journal Entry Attribute 2
Interfund Transfers	064028510	0000000	000000	24206	0000000	00000		
Interfund Transfers	064020010	0000000	000000	17275	0000000	00000		
Interfund Transfers	064026090	0000000	000000	17275	0000000	00000		

*Sample SDJE Smart Spreadsheet- **Right Side***

Special District Journal Entry Smart xls Steps	Field Name	Required	Action
11.	Journal Line Description	Yes	Enter the journal description. Each line can have a separate description, or type Ctrl-D to copy the line above it. DO NOT leave blank. Default is 'Interfund Transfers.' 240-character limit. Journal Line Description (Max Length 240) Interfund transfers
12.	Fund	Yes	Enter the 9-digit fund number. Fund 064028510 064020010
13.	Project	N/A	System defaults to 0000000. Not allowed to be changed. Tab past it. Project 0000000
14.	Cost Center	N/A	System defaults to 000000. Not allowed to be changed. Tab past it. Cost Center 000000
15.	Account	Yes	Enter the 5-digit account number. The most common account pairing is **24206 (DR) TRANSFERS OUT and 17275 (CR) TRANSFERS IN**. These two accounts must be used together in an entry. Additional valid account numbers include 24219 Remittances or 17205 Miscellaneous Receipts. **Impact fee** accounts are 21970 (DR) Impact Fees Disbursed and 17867 (CR) Impact Fees. These must also be used together.

16.	BARS	Yes	System defaults to 0000000. Not allowed to be changed. Tab past it. **Bars** 0000000
17.	Future	N/A	System defaults to 00000. Not allowed to be changed. **Future** 00000
18.	Journal Entry Attribute 1-4	No	Not used. Do not input anything here. Journal Entry Attribute 1 / Journal Entry Attribute 2 / Journal Entry Attribute 3 / Journal Entry Attribute 4
19.	Select Target	Yes	Click the Select Target button and double click the folder in which the file is to be saved. It is recommended that the user select their desktop.* **Select Target**
20.	Export CSV	Yes	Click the Export CSV button to save the file to the location identified in step 19. The file will be named according to the prescribed standard naming convention (preformatted). **Export CSV**

Note:

* Once you have selected the Target and Exported your .CSV file to its desired location and then saved the spreadsheet, it is NOT NECESSARY to Select Target each subsequent time. You can confirm this by looking at the target location in the CSV File Export box.

Before:

CSV File Export
Select Target   Export CSV
Account Validation (On/Off)

After:

CSV File Export
C:\Users\diesnerm\OneDrive - King County\Desktop
Select Target   Export CSV
Account Validation (On/Off)
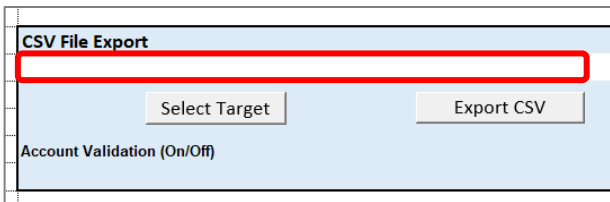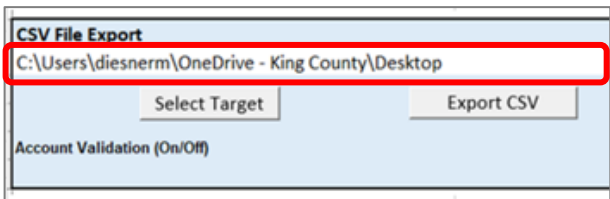
5. Creating and Submitting the .csv file
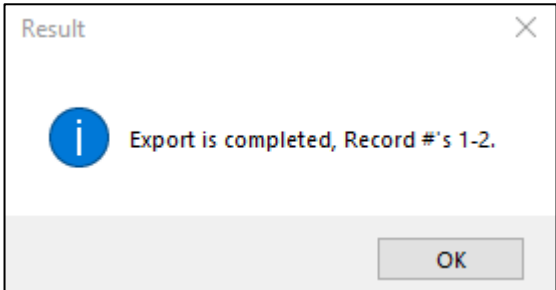
5.1 Creating the .csv file

Once the sheet is completed and all value checking is accomplished by macros embedded in the Smart spreadsheet, a .csv file will be generated and saved to the Target Folder that is specified by the user. Saving 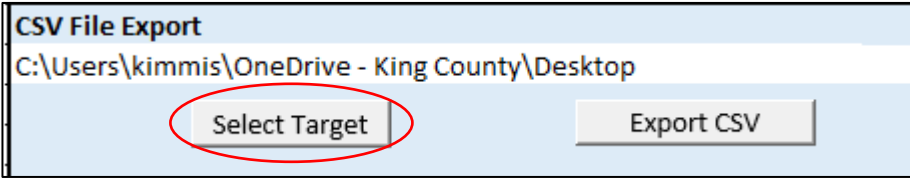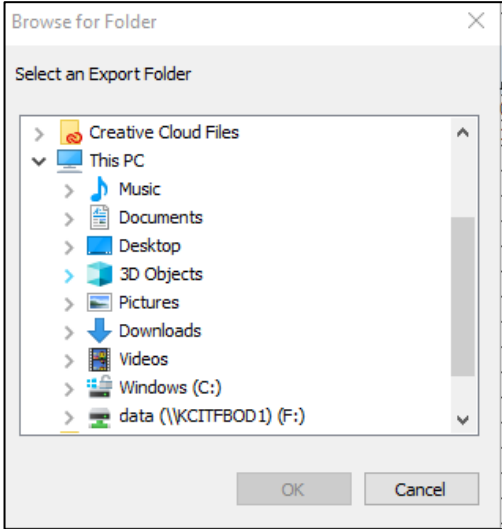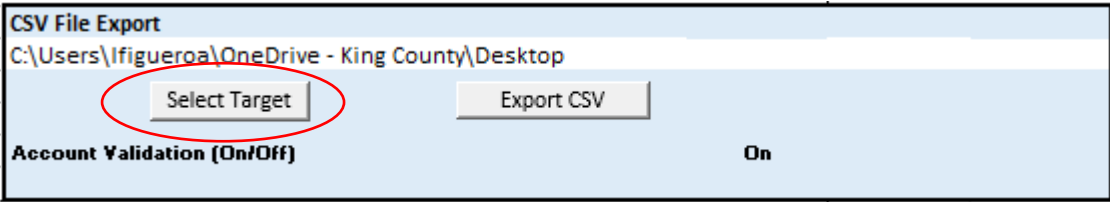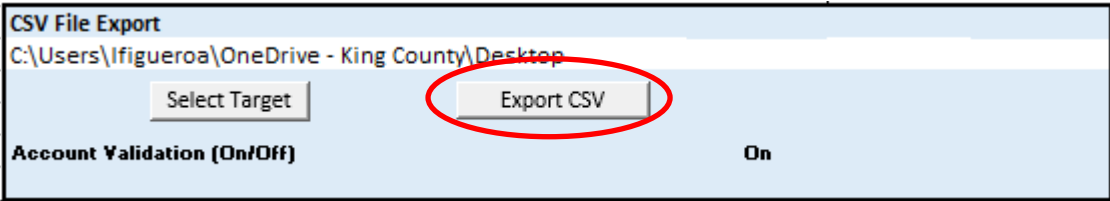to the Desktop is recommended as it makes it easier to locate and upload the file to Axway. The .csv file name consists of:

- GL
- Journal Source [first 15 characters]
- GLJE
- Year, Month, Day and Time: YYYYMMDDHHMMss
- All above values are separated by underscores ("_")
- .csv
- Example:

GL_SkywayWSD_GLJE_20220712153825.csv
GL_WoodinvilleWD10_GLJE_20220712133556.csv
GL_FederalWaySD210_GLJE_20220706164817.csv

Step	Instructions and Visual Aid
1.	After completing the journal entry, select the "Select Target" button.
2.	A window will pop up and allow selection of the Export Folder. It is recommended that the Desktop be chosen for ease in finding and uploading the file. Select folder and then select OK.

3.	The CSV File Export pathway will populate.
	CSV File Export C:\Users\Ifigueroa\OneDrive - King County\Desktop [Select Target] [Export CSV] **Account Validation (On/Off)** **On**
4.	Select the "Export CSV" button to export the .CSV file.
	CSV File Export C:\Users\Ifigueroa\OneDrive - King County\Desktop [Select Target] [Export CSV] **Account Validation (On/Off)** **On**
5.	The file will export successfully if all fields are correct.
	Result ✕ ℹ Export is completed, Record #'s 1-2. [OK]

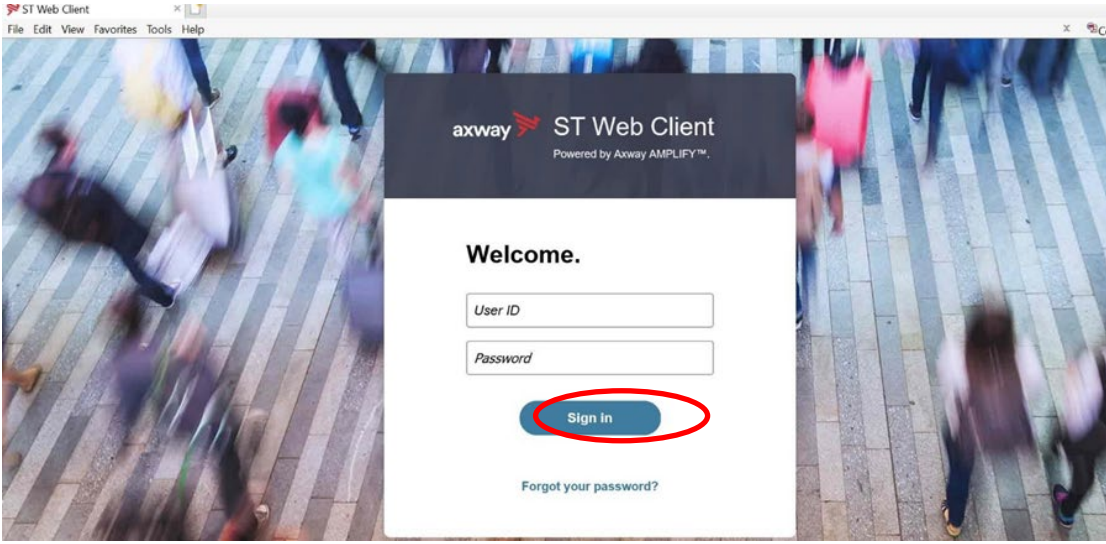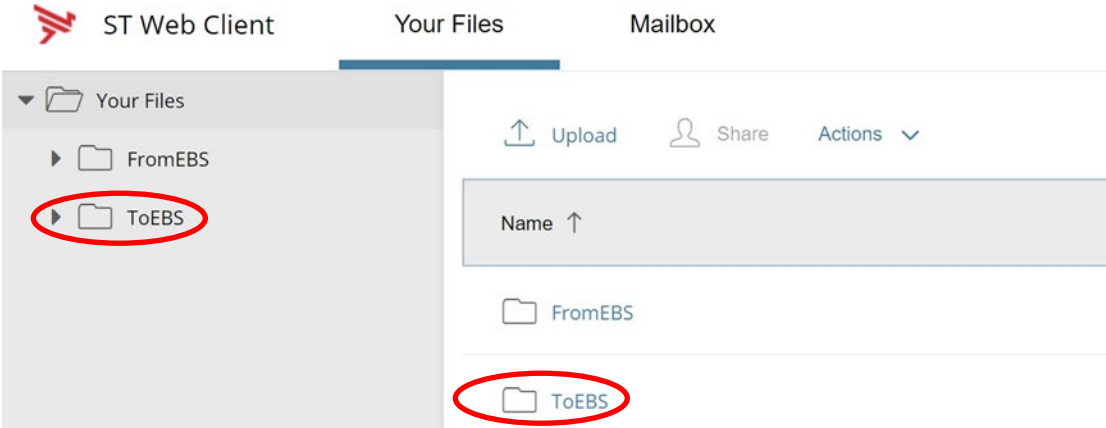## 5.2 Ways to Submit the .csv file

The .csv file is then uploaded to the King County Secure Transport Axway FTP site. Either the Axway licensed creator/user will upload the file, or it will be emailed securely to a licensed Axway user to be uploaded into Oracle General Ledger.

6. Axway Transport Instructions

Once the .csv file has been created and exported, it must be uploaded through the Axway transport.

The Axway transport is located at the SFTP (Secure File Transfer Protocol) website:

https://sftp.kingcounty.gov/

Step	Instructions and Visual Aid
1.	Access the SFTP Website. Enter the assigned **User ID/Name** and **Password.** Click the **Sign In** button.
2.	Select the **ToEBS** folder by clicking on either the **folder** or the **ToEBS** link.
3.	The **ToEBS folder will open.**

4.	Select the "Upload" button.

5.	Navigate to the directory location of the stored file for transmission.

6.	Select the file to transmit in the dialog box and click **Open**. File will load on the screen and then disappear.

7.	Click on the Uploads Monitor to open the monitor.

8.	Review the uploaded files to verify that the file has been uploaded and shows a **completed** status. **Uploads monitor** ⏸ Pause ▶ Resume ◼ Cancel 🗑 Remove ↻ Refresh status Vie 	Name	Folder	Status	Size…	Started	 GL_WoodinvilleWD10_GLJE_20220822141130.csv	/ToQATEUAT1	Completed	435 b…	8/22/2022
9.	The transfer has been completed.

Note: Confirm the status for your upload shows 'Completed.' Here are examples of Failed uploads.

⏸ Pause ▶ Resume ◼ Cancel 🗑 Remove ↻ Refresh status   View by status Failed ⌄

Name	Folder	Status	Size…	Started ↓	Speed
GL_AuburnSD408_GLJE_20220705135140.csv	/	Failed	431 …	7/5/2022, 1:53:08 …	
GL_AuburnSD408_GLJE_20220705122258.csv	/	Failed	435 …	7/5/2022, 12:27:54…	

7. Successful Uploads

When the file is successfully uploaded, the preparer will <u>not</u> receive any email notification. An email will only be sent if there is a problem loading the file. No news is good news!

Allow a window of up to 20-30 minutes after uploading the .csv file for notification of an unsuccessful upload.

After the JE is uploaded and no error email is received, you will receive two additional reports the next morning. The first report to review is the Special District JE Posting Validation Report (GL094) to confirm that the uploaded batches completed successfully. The second report is the General Ledger Detail Report (GL031) to confirm activity in the intended funds and accounts.

Please note, these reports can only be sent to <u>one</u> email address per district. If you need the reports distributed to multiple email addresses, please work with your district's IT representative. One solution is to create a general email address that multiple people can access, such as KCReports@district.org or Finance@district.edu.

+ Successful journal entries <u>submitted by 4:30 p.m</u>. will be posted that day and available on the next business day's reports.

+ ==Warning== – If you submit a future-dated entry and the financial period is currently open, your entry <u>will post on the day it was entered</u>. **We recommend you wait to submit entries for processing until the effective date arrives as this will have immediate effect on District cash balances**. FSS' current business practice is to wait to enter future dated SDJE's until the accounting date has arrived.

+ **Note:** Please do not submit journal entries with an accounting date in a future month. Not only will no confirmation message be generated for you leading to the likelihood of forgetting it is there, but these entries will also collect in the EBS posting screen and negatively impact the monitoring of current period entries. Rule of thumb: the EBS General Ledger for the next period is opened at least 1 business day before the last working day of the current month.

Special District JE Posting Validation Report (GL094)

The GL094 report displays each Batch entered and successfully posted the previous business day, regardless of which period or accounting date is used. For example, if there are two periods currently open, batches from each can appear together on the report.

If no entries were submitted the previous day, you will receive the following GL_094 report.

Special District JE Posting Validation Report

	Report Id	GL_RPRT_094
	Run Date	06-MAR-2023 08:00:02
	Page	1 of 1
	Instance Name	ECUAT1

Posted Date From 03/05/2023
Posted Date To   03/05/2023
Source   All

Batch Name	Batch Status	Source	Category	Period Name	Effective Date (Accounting Date)	Posted Date
************NO DATA TO REPORT FOR THE	ABOVE	REQUESTED	PARAMETERS*****	*******		

If you submitted an entry but have received this 'No Data to Report for the Above Requested Parameters' report, please email FBOD District GL JE for help in determining the status of the entry.

General Ledger Detail Report (GL031)

The GL031 displays activity in the **current period/month**. This means that transactions entered during the 1st week of the new month with accounting dates in the prior month, will NOT appear on the GL031 report.

King County   **General Ledger Detail Report**
Calendar Fiscal Year

Report ID: GL_RPRT_031CD
Report Date: 08/19/2022
Page : 8 of 22

Period : AUG-2022

Fund: 091043010 WWD WATER CONSTRUCTION

Asset

Account: 10435 - CASH TRANSFERS

Eff. Date	Doc Seq	Source	Category	Begin Balance	Debit	Credit	Ending Balance
				8,801,482.03			
08/01/2022	226843	Woodinville WD 104	Interfund Transfers		500.00	0.00	
08/04/2022	226861	Woodinville WD 104	Interfund Transfers		500.00	0.00	
08/04/2022	226866	Woodinville WD 104	Interfund Transfers		3,500.00	0.00	
08/04/2022	226889	Woodinville WD 104	Interfund Transfers		3,500.00	0.00	
				8,801,482.03	8,000.00	0.00	8,809,482.03

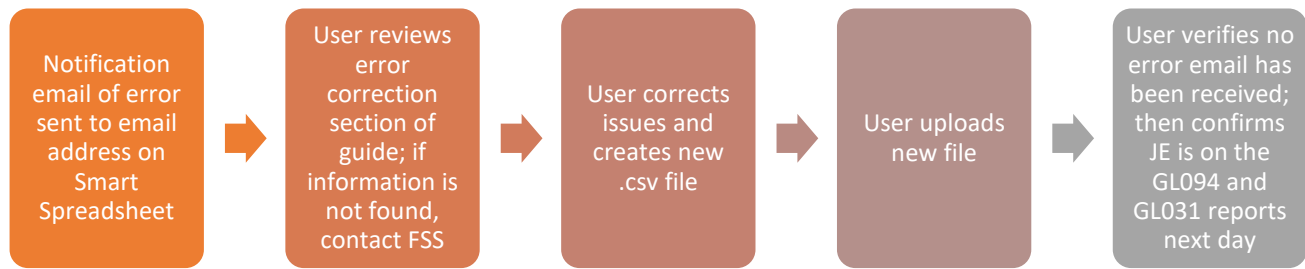Note instead of "Manual," the **Source** is the unique one assigned to each district.

FYI: The GL_RPRT_031**CD** is sent to all city, town, water, sewer, fire, hospital, etc. districts. The GL_RPRT_031**SD** is sent to all school districts.

8. Process Errors

After the .csv file is uploaded via Axway, the user should not expect to receive any confirmation. **An email will only be sent if there is an error and the file upload was not successful.** The notification email will be sent to the "Prepared By" email address on the Smart spreadsheet and come from ORACLEEBS@kingcounty.gov. Please check your Junk mail folder as this is an automated email response generated from Oracle EBS.

Once the error has been detected and then corrected on the SDJE Smart Spreadsheet, save and create a new .csv file by exporting it again; then upload the new file via Axway.

Error correction process

| Notification email of error sent to email address on Smart Spreadsheet | → | User reviews error correction section of guide; if information is not found, contact FSS | → | User corrects issues and creates new .csv file | → | User uploads new file | → | User verifies no error email has been received; then confirms JE is on the GL094 and GL031 reports next day |

8.1 Most Common Error Examples and How to Fix Them

Error messages will be received by email shortly after uploading the .csv file through Axway (allow up to 30 minutes).
Here are some examples of error messages and their meaning.

1. Message:

EUAT1 KCSD Cascade Water A GL_INTF_002 FILEHEADER_KCSD_CASCADE WATER A_2022071913:25:26

ORACLEEBS
To ● Diesner, Martha
Cc ○ FBOD Special District JE Support; ⊞ **ZZGrp, BRC EBS GL Interface Team**

BPEL InstanceID: 2391053
Request ID: 54666926

Line Number	Error Message
2	Value 370018030 for the flexfield segment Fund does not exist in the value set KC FUND.

Meaning: An invalid Fund number was entered on the smart spreadsheet. Double check the Fund column and ensure an open and appropriate fund has been used.

2. <u>Message</u>:

Meaning: Journal entry was submitted too late and the previous period is already closed. Change the date to the current month (can use the 1st if desired).

3. <u>Message</u>

Meaning: A duplicate file was uploaded. This means that a .csv file with an identical name was uploaded two or more times. If the user can't remember whether or not a .csv file has been uploaded, this 'Duplicate Record' message will indicate that it has been.

However, note that if a duplicate file is uploaded with a different name (for example, GL_CascadeWaterAll_GLJE20220804071550.csv and GL_CascadeWaterAll_GLJE20220804071554.csv), it will NOT reject and no email will be sent about a possible duplication. This is because the entry was also exported from Excel into a .csv file an additional time and has a new, different file name. The user is responsible to maintain a catalog of the current journal entries submitted.

<u>Tip</u>: Do not delete the .csv files from your Target location until you have performed a monthly reconciliation.

4. Message:

Meaning: "Failed to create control record" is received for one of the following reasons: 1) when the Batch numbers (names) vary between journal lines, 2) if the Journal Source code is invalid (e.g., has been altered in some way) or 3) if the Journal Source varies between journal lines. Pay special attention when dragging contents from one cell down to the next.

Please be prepared to email a copy of the erring .csv file to King County Financial Systems and Services so we can troubleshoot more efficiently for you!

5. Message:

Meaning: Different Accounting Dates were entered on lines 1 and 2. Ensure the same date applies to each balanced entry. **Ctrl + d** copies data from the cell above and can prevent a consecutive number or date from being populated on the spreadsheet when it is dragged.

6. Message:

> Meaning: An invalid and nonexistent account was entered on the spreadsheet. Check the accounts used on the entry.   24206 and 17275; 17205; 24219; 21970 and 17867 are the primary accounts used by Special Districts.
>
> After reviewing the errors and making any necessary changes to the data on the SDJE Smart Spreadsheet, save and regenerate the .csv file and then attempt to upload it again via ST Web Client/Axway.

7. Missing transaction and no error email.

If you uploaded your file and do not see your transaction the next business day, Login to Axway, view the Uploads Monitor and verify the Status shows completed. If it shows Failed, try uploading your .csv file again and make sure you click on the "ToEBS" folder.

If you cannot find an answer to your situation, please email FBODDistrictGLJE@kingcounty.gov. Be prepared to send a copy of the erring .csv file to us so that we can troubleshoot more efficiently for you!

9. Frequently Asked Questions

Question: Can I still send the PDF files to GL.OracleEBS@kingcounty.gov using the previous method of processing?

> **Answer**: Going forward, we are asking agencies to move to the new SD JE Smart Spreadsheet. However, we will work with you on any issues or problems you encounter to ensure you are comfortable with this new process.

Question: Who can I talk to if I have questions?

> **Answer:** Please email FBODDistrictGLJE@kingcounty.gov for any questions you may have. This is a dedicated inbox that is monitored throughout the day by a team of experts that can assist you.

Question: What if I make a mistake on my journal entry?

> **Answer:** If the error is discovered prior to the evening posting at 4:30, please email FBODDistrictGLJE@kingcounty.gov to request the JE be deleted. If the error is discovered after the journal has posted, please upload a correcting entry or send an email requesting the journal be reversed by the FSS Team.

Question: I uploaded a multiple line journal entry yesterday but am not seeing it on my GL031 report.

> **Answer:** EBS will sum the amounts if the same fund and account are used in an entry more than once.

Line	Account	Debit (USD)	Credit (USD)	Description
1	064173010.0000000.000000.17275.0000	0.00	105,231.36	Nov transactions
2	064176090.0000000.000000.17275.0000	0.00	55,101.17	Nov transactions
3	064170010.0000000.000000.24206.0000	55,101.17	0.00	Nov transactions
4	064170010.0000000.000000.24206.0000	105,231.36	0.00	Nov transactions

Account: 24206 - TRANSFERS OUT

Debit	Credit	Ending Balance
160,332.53	0.00	

Question: Can I enter more than one journal entry on the smart spreadsheet?

> **Answer:** Yes! Just be sure each entry is balanced and has a separate batch name.

Total Disbursements (DR) Amount and Receipts (CR) Amount totals must be in balance				14425.00	14425.00
Batch Number	**Journal Source**	**Journal Category**	**Accounting Date**	**Disbursements (DR) Amount**	**Receipts (CR) Amount**
SD1-021523-MJOHNSON	Federal Way SD 210	Interfund Transfers	2023-02-03	10150.00	
SD1-021523-MJOHNSON	Federal Way SD 210	Interfund Transfers	2023-02-03		9000.00
SD1-021523-MJOHNSON	Federal Way SD 210	Interfund Transfers	2023-02-03		1150.00
SD2-021523-MJOHNSON	Federal Way SD 210	Interfund Transfers	**2023-02-10**	4275.00	
SD2-021523-MJOHNSON	Federal Way SD 210	Interfund Transfers	**2023-02-10**		4275.00