

**Florida Department of Education Cash Advance Reconciliation procedures  
Revised September 6, 2011**

The Cash Advance and Reporting of Disbursements System (CARDS) Reconciliation form (DOE 026) will reconcile your agency's ending cash balance to the CARDS' Cash On Hand. The DOE 026 is similar to a bank statement reconciliation starting with the ending cash balance from CARDS. The CARDS' Cash on Hand is derived from the Cash Advances less the Program Expenditures or simply stated:

$$\text{Cash Advance} - \text{Program Expenditures} = \text{Cash on Hand}$$

**Form DOE 026 – Instructions**

- 1) CARDS' Cash on Hand Balance as of June 30, 2011 – This total is located on the last page of the June "CARDS Detail by Agency" Report in Column (6).
  - a) Cash Advances in Transit – These entries consists of the cash advance requests that appear in CARDS but not received by your agency.
  - b) Agency Program Expenditures in Transit – These entries consist of your agency's recorded year end program expenditures that do not appear in CARDS.
  - c) Net Cash on Hand – CARDS' Cash on Hand less Cash Advances in Transit less Agency Program Expenditures in Transit.
- 2) Adjustments to CARDS' Cash on Hand – These are entries other than in transits that do not agree with your records.
  - For example, a project's total program expenditures in CARDS do not agree with your agency because a credit disbursement was submitted but not received and recorded by the Department.
  - This section is also provided to report those entries that require a correction by Department. Please itemize all adjustments by Program/Project number and submit sufficient detail to justify a correction. The general fund must reimburse the federal cash account, Special Revenue-Other, for all disallowed or ineligible disbursements.
  - If additional space is needed, please attach a supporting schedule and carry the total to the DOE 026.
  - However, adjustments that are necessary to correct problems within your **own** records and will not require a correction by the Department, such as adjustments for payroll, should be reflected as part of your ending cash balance.

- 3) Adjusted CARDS' Cash on Hand Balance as of June 30 – This balance consists of the Net Cash on Hand less Total Adjustments to CARDS' Cash on Hand.
- 4) Agency Balance as of June 30, 2011 – This is your agency's recorded balance.
- 5) Differences Unaccounted – These are differences brought forward from the previous year that is unresolved. All current year variances should be resolved.
- 6) Certification – Please sign, date and provide your title.

**Reference: CARDS Transaction and Voucher Codes**

Transaction Codes (TR CD) located on Column (8) located in the "CARDS Detail by Agency" Report.

- 00 – Cash advance requests
- 01 – Cash advance adjustment which is a transfer within your agency
- 04 – Program allocation
- 05 – Program expenditures for cash advance projects
- 06 – Program expenditures for performance based/reimbursement projects

Voucher – Located in Column (9) on the "CARDS Detail by Agency" Report

- 900007 – Program expenditures. These are DOE adjustments.
- 900008 – Program expenditures as reported by your agency.
- 900013 – Program Allocation or encumbered by DOE.
- A88888 – Your agency's cash advance adjustment where your agency is moving the cash as referenced from TR CD 01.
- Jxxxxx – Your agency cash advance request or the receiving end of your agency's cash advance transfer. See TR CD 00 or 01.
- 0xxxxx – DOE voucher number. This is to record the performance based/reimbursement payment for a project.

Cash Advance - Column (4)

Cash on Hand - Column (6)

TR CD - Column (8)

Voucher - Column (9)

Program Expenditures -  
Column (5)

Overall Total Cash On Hand

**Florida Department of Education CARDS**  
**CARDS Detail By Agency**  
Fiscal Month: 201106 Fiscalyear: 2011

Project	Levl	Program Allocation	Cash Advance	Program Expenditures	Cash On Hand	Program Balance	TR CD	Voucher	Trans. Date
010_5921S_1CZE1	D	0.00	0.00	473.00			05	900008	4/20/2011
010_5921S_1CZE1	D	0.00	473.00	0.00			00	J03075	5/10/2011
<b>**Total for-010-5921S-1CZE1**</b>		22,681.00	22,681.00	22,681.00	0.00	0.00			
<b>* Agency Grant Total for-010-5921S *</b>		191,402.00	191,402.00	179,073.11	12,328.89	12,328.89	Cash Bal	0.00	
<b>010_RL111 SUBGRANTS TO LOCAL EDUCATIONAL AGENCIES (LEAS)</b>									
010-RL111-1C301 <span style="float: right;">project Status:Active</span>									
	1C301	D	4,046,903.00	0.00	0.00		04	900013	1/4/2011
	1C301	D	-3,432,626.02	0.00	0.00		04	900013	1/11/2011
	1C301	D	0.00	0.00	46,759.74		05	900008	2/18/2011
010_RL111_1C301	D	0.00	330,518.32	0.00			00	J02409	3/10/2011
010_RL111_1C301	D	0.00	0.00	167,681.27			05	900008	3/18/2011
010_RL111_1C301	D	0.00	283,758.66	0.00			00	J02507	3/21/2011
010_RL111_1C301	D	264,329.00	0.00	0.00			04	900013	4/1/2011
010_RL111_1C301	D	268,149.80	0.00	0.00			04	900013	4/7/2011
010_RL111_1C301	D	-159,845.01	0.00	0.00			04	900013	4/7/2011
010_RL111_1C301	D	0.00	237,580.14	0.00			00	J02760	4/12/2011
010_RL111_1C301	D	0.00	0.00	69,904.03			05	900008	4/20/2011
010_RL111_1C301	D	0.00	69,898.97	0.00			00	J02937	4/26/2011
010_RL111_1C301	D	0.00	-427,714.33	0.00			01	A88888	5/10/2011
010_RL111_1C301	D	0.00	0.00	75,097.72			05	900008	5/20/2011
010_RL111_1C301	D	0.00	69,898.97	0.00			00	J03269	5/25/2011
010_RL111_1C301	D	0.00	5,198.78	0.00			00	J03423	6/10/2011
010_RL111_1C301	D	-413,003.77	0.00	0.00			04	900013	6/16/2011
010_RL111_1C301	D	0.00	0.00	68,813.96			05	900008	6/20/2011
010_RL111_1C301	D	0.00	4,767.49	0.00			00	J03616	6/27/2011
<b>**Total for-010-RL111-1C301**</b>		573,907.00	573,907.00	428,256.72	145,650.28	145,650.28			
<b>* Agency Grant Total for-010-RL111 *</b>		573,907.00	573,907.00	428,256.72	145,650.28	145,650.28	Cash Bal	0.00	
<b>***Agency Total for-010***</b>		145,339,875.75	129,794,571.89	126,214,075.75	3,580,496.14	19,125,800.00	Cash Bal	15,545,303.86	
<b>Report Totals</b>		145,339,875.75	129,794,571.89	126,214,075.75	3,580,496.14	19,125,800.00			