Fiscal Year Cash Accounting (FYCA) Process FAQ

LEAs Only

Starting in January, DPI will implement a second zero-out to pull back cash that was received for unauthorized expenditures.

1. ***What will be pulled back during the Zero-Out Process?***

   The second zero-out process will be based on the MFR (Monthly Financial Report) from the end of the previous month. The second zero out will pull back cash received in excess of the allotment for each PRC. Any PRC that has cash pulled back will need to execute journal entries to move these expenditures before the next MFR submission.

2. ***Where can I see what will be pulled back?***

   DART Report 108. State PRCs—Reported Expenditures Greater Than Allotments shows the PRCs that have been over expended and the amount that will be pulled back. In the PSU Cash Application (PCA), this amount will be rolled up to the total of all PRCs listed on Report 108. The details by PRC are found on the DART report. Please note that this process does not apply to position allotments, other guaranteed allotments, or allotments that are separately requested in the PSU cash application. The report also does not include encumbrances; it only uses expenditures. It also does not include PRCs that currently do not have an allotment.

3. ***When will the second Zero Out occur?***

   It will happen near the 15th of every month. It must occur after the existing monthly zero out.

4. ***What is the DART 104. PSU Over-Obligated PRCs Report?***

   The 104. PSU Over-Obligated PRCs Report also shows over expenditures that need to be corrected by the PSU before the next MFR submission.

   This report shows the following:

   1. Expenditures reported higher than allotments.
   2. Expenditures and obligations that together are higher than allotments.
   3. Expenditures in PRCs that did not have an allotment.

   For any PRC listed on Report 104, PSUs should reduce the expenditures by moving the expenditures to an allowable PRC with sufficient funds or to a local expenditure or by resolving obligations. The difference between this report and the 108 report is that the PSU did not receive cash for expenditures over the allotment amounts on this report, with the exception of PRCs that did not have an allotment. However, please note that expenditures don't necessarily need to be moved for allotments that have yet to be distributed for the year, or LEAs are reasonably expecting the allotment for that PRC to be increased before the end of the fiscal year.

5. ***What is the DART 102. PSU Invalid Codes Report?***

102. PSU Invalid Codes Report lists the Invalid Codes which need to be fixed before the submission of your next MFR. PSUs do not receive cash for invalid code expenditures. This report is for the current reporting period only.