



# Quarterly General Ledger Requirements

Consolidated Application for Federal Title Programs

## Introduction

Each quarter, the public agency must submit a reimbursement claim for every funded Elementary and Secondary Education Act (ESEA) program, as amended by the Every Student Succeeds Act (ESSA). The public agency must do so by the last day of the reimbursement period and support the quarterly claim with one year-to-date general ledger per project code. This Iowa Department of Education (Department) guidance aims to provide school districts, area education agencies (AEAs), and state agencies with additional information regarding the general ledger requirements and an example of an appropriate general ledger.

## General Ledger Requirements

Each general ledger must:

- Include only one project code (e.g., 4501 ledger, 4508 ledger, 4669 ledger)—which is appropriately coded to the original funding source in the case of transfers;\*
- Contain all revenues and expenses to date and exclude encumbrances;
- Comply with the state's [Uniform Financial Accounting \(UFA\) guidelines](#);
- Include only allowable program expenses and be consistent with the approved program application; and
- Be in an appropriate format and include all the required elements.

### \*CLARIFICATION ON “TRANSFERRED” FUNDS

While funds were seemingly “transferred” in the Consolidated Application, the money was not actually moved from one project code to another. Therefore, general ledgers must remain coded to their original funding source.

## Required General Ledger Elements

An appropriate ESEA program ledger contains all the following elements:

- The public agency's name.
- A date range of July 1, 20XX, to June 30, 20XX.
- Appropriate account codes for revenues and expenditures (see the following Account Codes section), which must include the following:
  - A project code (must match the project code in the program claim's Claims Information table);
  - A program code (must match the program code in the claim's Claims Information table); and
  - Object codes (see the [Iowa Chart of Account Descriptions](#) for appropriate coding).
- Purchase information, which must include the following:
  - The vendor name;
  - The purchase date; and
  - The expense amount.
- Salary and wage information, which must include the following:
  - The paid person's name and job classification;
  - The amount paid to the person; and
  - The period it was paid for.

- Travel reimbursement information, which must include the following:
  - An expense description;
  - Who the expense was for; and
  - The expense amount.
- Any other payment information to determine the allowability of the expenditures. Such information must include the following:
  - A description of where the money went;
  - The expense’s purpose; and
  - When the money was spent.

## Iowa Chart of Accounts: Account Codes<sup>1</sup>

The Department’s federal programs consultants look at the general ledger’s account codes to determine the allowability of the expenditures. The account code is made up of combinations of dimensions—each dimension describes a way of classifying financial activity. The following table shows the dimensions possible and required for each financial transaction. The public agency may add dimensions for local purposes.

### Suggested Order

The public agency must include all the required dimensions for the financial transaction but may link the dimensions in any order. The suggested structure is:

- Revenues and other fund sources: Fund—facility—program—project—source
- Expenditures and other fund uses: Fund—facility—function—program—project—object

Dimension	Format	Revenue & other sources of funds	Expenditures & other uses of funds	Notes
Fund	XX	Required	Required	
Facility	XXXX	Recommended	Required	This code is a combination of the operational unit and instructional level.
Function	XXXX	Optional	Required	
Program	XXX	Required	Required	The ledger’s program code must match the program code on the claims screen.
Project	XXXX	Required	Required	Each ledger must: <ul style="list-style-type: none"> <li>• Include only one project code;</li> <li>• Match the project code on the claims screen;</li> <li>• Have all the following:               <ul style="list-style-type: none"> <li>○ Budgeted amount by project code (optional);</li> <li>○ Account balance by project code;</li> <li>○ Expenditure total by project code; and</li> <li>○ Revenue total by project code.</li> </ul> </li> </ul>

<sup>1</sup> This section was adapted from the [Iowa Chart of Accounts: Quick Reference List to the UFA Chart of Account Codes](#). Iowa Department of Education guidance should be viewed as advisory unless it is specifically authorized by state statute, according to Iowa Code section 256.9A. This does not apply to administrative rules, declaratory orders, or materials required by federal law or courts.

Dimension	Format	Revenue & other sources of funds	Expenditures & other uses of funds	Notes
Object	XXX	Not applicable	Required	Each ledger must have: <ul style="list-style-type: none"> <li>Budgeted amount by object code;</li> <li>Account balance by object code; and</li> <li>Totals by object code.</li> </ul> See the <a href="#">Iowa Chart of Account Descriptions</a> to properly use the object codes.
Source	XXXX	Required	Optional	

Source: [Iowa Chart of Accounts: Quick Reference List to UFA Chart of Account Codes](#)

## Example Ledger

Appendix A includes an example ledger.

## Additional Guidance and Resources

### Consolidated Application Claims Process Questions and Contacts

If you have questions about the Consolidated Application's claim process or the allowability of program activities, please contact the [appropriate program consultant](#). For additional claims process guidance and resources, visit the Department's [ESSA Guidance and Allocations page](#).

### Uniform Financial Accounting Questions and Contacts

If you have questions about the UFA guidelines, please contact the [appropriate program consultant](#). For additional accounting and financial guidance, visit the [Uniform Financial Accounting page](#).

# Appendix A: General Ledger Example

Example Community School District  
01/27/2023 12:01 AM

Agency name

Account Inquiry - Date Range - Exclude Encumbrances

Excludes encumbrances

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One title program's project code (appropriately coded to the original funding source in the case of transfers) with revenues and expenses to date

07/2022 - 06/2023

Entry Date	Description	JR	Reference Number	Invoice / Cost Center	Purchase Order	Vendor ID/Name	Budgeted Amount	Debit Amount	Credit Amount	Account Balance
<b>Account Group: 4501 Title One (431 4501)</b>										
<b>Fund: 10 OPERATING FUND</b>										
10 0418 4501 431 4501	CHAPTER I, CURRENT YEAR									<b>*Previous Balance</b>
10/31/2022	2022-23 Budget	BE				IOWATRE STATE OF IOWA TREASURER	153,577.00			0.00
12/13/2022	Title IA Basic Programs	CR	DEC22TITL2			IOWATRE STATE OF IOWA TREASURER			23,820.20	
12/14/2022	Title IA Basic Programs	CR	DEC22CORR					23,820.20		
10 0418 4501 431 4501	CHAPTER I, CURRENT YEAR						153,577.00	23,820.20	23,820.20	0.00
<b>CHAPTER I, CURRENT YEAR Total:</b>										
							153,577.00	23,820.20	23,820.20	0.00
<b>Budget Balance</b>							153,577.00			
<b>Revenue Total:</b>							153,577.00	23,820.20	23,820.20	0.00
<b>Budget Balance</b>							153,577.00			
10 0418 1250 431 4501 121	TEACHER TITLE I									<b>*Previous Balance</b>
07/25/2022	PR Salary Expense	PR	PR Checks			FULL NAME, JOB CLASSIFICATION, PERIOD PAID		8,879.64	8,879.64	
08/25/2022	PR Salary Expense	PR	PR Checks			FULL NAME, JOB CLASSIFICATION, PERIOD PAID		8,879.63	8,879.63	
09/23/2022	PR Salary Expense	PR	PR Checks			FULL NAME, JOB CLASSIFICATION, PERIOD PAID		9,130.78		
10/25/2022	PR Salary Expense	PR	PR Checks			FULL NAME, JOB CLASSIFICATION, PERIOD PAID		9,724.78	1,292.65	
10/31/2022	2022-23 Budget	BE					101,885.00			
11/22/2022	PR Salary Expense	PR	PR Checks			FULL NAME, JOB CLASSIFICATION, PERIOD PAID		9,724.78	1,292.65	
12/22/2022	PR Salary Expense	PR	PR Checks			FULL NAME, JOB CLASSIFICATION, PERIOD PAID		9,724.78	129.27	
10 0418 1250 431 4501 121	TEACHER TITLE I						101,885.00	56,064.39	20,473.84	35,590.55
<b>TEACHER TITLE I Total:</b>										
							101,885.00	56,064.39	20,473.84	35,590.55
<b>Budget Balance</b>							66,294.45			
10 0418 1250 431 4501 122	TEMP/SUB EMPLOYEES									<b>*Previous Balance</b>
10/31/2022	2022-23 Budget	BE					750.00			0.00
10 0418 1250 431 4501 122	TEMP/SUB EMPLOYEES						750.00			<b>*Current Activity</b>
<b>TEMP/SUB EMPLOYEES Total:</b>										
							750.00	0.00	0.00	0.00
<b>Budget Balance</b>							750.00			
10 0418 1250 431 4501 129	Incentive of Bonus									<b>*Previous Balance</b>
10/31/2022	2022-23 Budget	BE								0.00
10 0418 1250 431 4501 129	Incentive of Bonus									<b>*Current Activity</b>
<b>Incentive of Bonus Total:</b>										
							0.00	0.00	0.00	0.00
<b>Budget Balance</b>										
10 0418 1250 431 4501 220	FICA									<b>*Previous Balance</b>
07/25/2022	PR Tax Expense	PR	PR Checks			FULL NAME, JOB CLASSIFICATION, PERIOD PAID		760.41	760.41	
08/25/2022	PR Tax Expense	PR	PR Checks			FULL NAME, JOB CLASSIFICATION, PERIOD PAID		760.40	760.40	
09/23/2022	PR Tax Expense	PR	PR Checks			FULL NAME, JOB CLASSIFICATION, PERIOD PAID		698.51	81.11	
10/25/2022	PR Tax Expense	PR	PR Checks			FULL NAME, JOB CLASSIFICATION, PERIOD PAID		766.78	204.06	
10/31/2022	2022-23 Budget	BE					7,852.00			
11/22/2022	PR Tax Expense	PR	PR Checks			FULL NAME, JOB CLASSIFICATION, PERIOD PAID		766.80	204.06	
12/22/2022	PR Tax Expense	PR	PR Checks			FULL NAME, JOB CLASSIFICATION, PERIOD PAID		745.55	93.80	
12/30/2022	PR Tax Expense	PR	PR Checks			FULL NAME, JOB CLASSIFICATION, PERIOD PAID		2.42		
10 0418 1250 431 4501 220	FICA						7,852.00	4,500.87	2,103.84	2,397.03
<b>FICA Total:</b>										
							7,852.00	4,500.87	2,103.84	2,397.03
<b>Budget Balance</b>							5,454.97			
10 0418 1250 431 4501 231	IPERS									<b>*Previous Balance</b>
07/25/2022	PR Deduction Expense	PR	PR Checks			FULL NAME, JOB CLASSIFICATION, PERIOD PAID		838.24	838.24	
08/25/2022	PR Deduction Expense	PR	PR Checks			FULL NAME, JOB CLASSIFICATION, PERIOD PAID		838.23	838.23	

Date range 07/01/20XX - 06/30/20XX

Budgeted amount by project code (optional but recommended)

Description for each revenue

Revenue total by project code

Description for each expense

Total by object code

Budgeted amount by object code

Account balance by object code

Name and job classification of paid individual and time period paid for

Amount paid

Payment date

Entry Date	Description	JR	Reference Number	Invoice / Cost Center	Purchase Order	Vendor ID/Name	Budgeted Amount	Debit Amount	Credit Amount	Account Balance	
<b>Account Group: 4501</b>		<b>Title One (431 4501)</b>									
09/23/2022	PR Deduction Expense	PR	PR Checks			FULL NAME, JOB CLASSIFICATION, PERIOD PAID		861.95			
10/25/2022	PR Deduction Expense	PR	PR Checks			FULL NAME, JOB CLASSIFICATION, PERIOD PAID		918.02	122.03		
10/31/2022	2022-23 Budget	BE					9,689.00				
11/22/2022	PR Deduction Expense	PR	PR Checks			FULL NAME, JOB CLASSIFICATION, PERIOD PAID		918.02	122.03		
12/22/2022	PR Deduction Expense	PR	PR Checks			FULL NAME, JOB CLASSIFICATION, PERIOD PAID		918.01	12.20		
<b>10 0418 1250 431 4501 231</b>	<b>IPERS</b>	<b>*Current Activity</b>						9,689.00	5,292.47	1,932.73	3,359.74
	<b>IPERS Total:</b>							9,689.00	5,292.47	1,932.73	3,359.74
		<b>Budget Balance</b>						6,329.26			0.00
<b>10 0418 1250 431 4501 273</b>	<b>MEDICAL INSURANCE</b>	<b>*Previous Balance</b>									0.00
07/25/2022	PR Deduction Expense	PR	PR Checks			FULL NAME, JOB CLASSIFICATION, PERIOD PAID		1,504.76	1,504.76		
08/25/2022	PR Deduction Expense	PR	PR Checks			FULL NAME, JOB CLASSIFICATION, PERIOD PAID		1,504.77	1,504.77		
09/23/2022	PR Deduction Expense	PR	PR Checks			FULL NAME, JOB CLASSIFICATION, PERIOD PAID		1,504.76			
10/25/2022	PR Deduction Expense	PR	PR Checks			FULL NAME, JOB CLASSIFICATION, PERIOD PAID		1,939.58	361.49		
10/31/2022	2022-23 Budget	BE					18,864.00				
11/22/2022	PR Deduction Expense	PR	PR Checks			FULL NAME, JOB CLASSIFICATION, PERIOD PAID		1,939.58	361.49		
12/22/2022	PR Deduction Expense	PR	PR Checks			FULL NAME, JOB CLASSIFICATION, PERIOD PAID		1,603.63	25.54		
<b>10 0418 1250 431 4501 273</b>	<b>MEDICAL INSURANCE</b>	<b>*Current Activity</b>						18,864.00	9,997.08	3,758.05	6,239.03
	<b>MEDICAL INSURANCE Total:</b>							18,864.00	9,997.08	3,758.05	6,239.03
		<b>Budget Balance</b>						12,624.97			0.00
<b>10 0418 1250 431 4501 274</b>	<b>DENTAL INSURANCE</b>	<b>*Previous Balance</b>									0.00
07/25/2022	PR Deduction Expense	PR	PR Checks			FULL NAME, JOB CLASSIFICATION, PERIOD PAID		57.84	57.84		
08/25/2022	PR Deduction Expense	PR	PR Checks			FULL NAME, JOB CLASSIFICATION, PERIOD PAID		57.84	57.84		
09/23/2022	PR Deduction Expense	PR	PR Checks			FULL NAME, JOB CLASSIFICATION, PERIOD PAID		57.84			
10/25/2022	PR Deduction Expense	PR	PR Checks			FULL NAME, JOB CLASSIFICATION, PERIOD PAID		74.49	13.69		
10/31/2022	2022-23 Budget	BE					727.00				
11/22/2022	PR Deduction Expense	PR	PR Checks			FULL NAME, JOB CLASSIFICATION, PERIOD PAID		74.49	13.69		
12/22/2022	PR Deduction Expense	PR	PR Checks			FULL NAME, JOB CLASSIFICATION, PERIOD PAID		61.77	0.97		
<b>10 0418 1250 431 4501 274</b>	<b>DENTAL INSURANCE</b>	<b>*Current Activity</b>						727.00	384.27	144.03	240.24
	<b>DENTAL INSURANCE Total:</b>							727.00	384.27	144.03	240.24
		<b>Budget Balance</b>						486.76			0.00
<b>10 0418 1250 431 4501 612</b>	<b>Title I Supplies</b>	<b>*Previous Balance</b>									0.00
09/12/2022	Book	CD	1 160300	1236039	EL-0001153	EXAMPLE VENDOR		23.00			
09/12/2022	Book	CD	1 160300	1236039	EL-0001153	EXAMPLE VENDOR		23.00			
09/12/2022	Dry Erase Lapboard	CD	1 160300	1236039	EL-0001153	EXAMPLE VENDOR		20.00			
09/12/2022	Bookmarks	CD	1 160300	1236039	EL-0001153	EXAMPLE VENDOR		4.50			
09/12/2022	Student Book	CD	1 160300	1236039	EL-0001153	EXAMPLE VENDOR		32.00			
09/12/2022	Writing Journal	CD	1 160300	1236039	EL-0001153	EXAMPLE VENDOR		10.00			
09/12/2022	Writing Journal	CD	1 160300	1236039	EL-0001153	EXAMPLE VENDOR		10.00			
09/12/2022	Writing Journal	CD	1 160300	1236039	EL-0001153	EXAMPLE VENDOR		34.25			
10/10/2022	Decodable Readers	CD	1 128117	206593077	EL-0001221	EXAMPLE VENDOR		12.00			
10/10/2022	2nd Grade Decodable	CD	1 128117	206593077	EL-0001221	EXAMPLE VENDOR		20.00			
10/10/2022	Decodable Readers	CD	1 128117	206593077	EL-0001221	EXAMPLE VENDOR		28.99			
10/31/2022	2022-23 Budget	BE					5,000.00				
<b>10 0418 1250 431 4501 612</b>	<b>Title I Supplies</b>	<b>*Current Activity</b>						5,000.00	217.74		217.74
	<b>Title I Supplies Total:</b>							5,000.00	217.74	0.00	217.74
		<b>Budget Balance</b>						4,782.26			0.00
<b>10 0418 1250 431 4501 652</b>	<b>Title I Software</b>	<b>*Previous Balance</b>									0.00
10/31/2022	2022-23 Budget	BE					500.00				

Purchase date

Vendor name

Expense amount

Entry Date	Description	JR	Reference Number	Invoice / Cost Center	Purchase Order	Vendor ID/Name	Budgeted Amount	Debit Amount	Credit Amount	Account Balance	
<b>Account Group: 4501</b>											
<b>Title One (431 4501)</b>											
10 0418 1250 431 4501 652	Title I Software						500.00			0.00	
	<b>Title I Software Total:</b>						500.00	0.00	0.00	0.00	
							Budget Balance	500.00			
10 0418 1290 431 4501 129	Retention Pmt									0.00	
10/31/2022	2022-23 Budget	BE									
10 0418 1290 431 4501 129	Retention Pmt									0.00	
	<b>Retention Pmt Total:</b>						0.00	0.00	0.00	0.00	
							Budget Balance				
10 0418 2200 431 4501 220	Incentive of Bonus									0.00	
10/31/2022	2022-23 Budget	BE									
10 0418 2200 431 4501 220	Incentive of Bonus									0.00	
	<b>Incentive of Bonus Total:</b>						0.00	0.00	0.00	0.00	
							Budget Balance				
10 0418 2213 431 4501 330	STAFF TRAINING TITLE I						500.00			0.00	
10/31/2022	2022-23 Budget	BE									
10 0418 2213 431 4501 330	STAFF TRAINING TITLE I						500.00			0.00	
	<b>STAFF TRAINING TITLE I Total:</b>						500.00	0.00	0.00	0.00	
							Budget Balance	500.00			
							<b>Expenditure Total:</b>	145,767.00	76,456.82	28,412.49	48,044.33
							Budget Balance	97,722.67			

Expenditure total by project code

Account balance by project code. This number must match the "Claimed to Date" column of the program's claim screen