A. The **Journal Entry** form is used to transfer revenue or expenditures from one account code number to another. (See sample)

B. The following instructions should be used to complete the form:

1. DATE: The date that the transfer form is originated.

2. ROUTE TO: Supply the names of the individuals or departments that need a copy of the transfer. If a revenue or expenditure is being split between two or more departments (i.e. account codes), include all individuals involved. The Business Services office will send out copies after the transfer is processed.

3. ACCOUNTS TO BE DEBITED: The account code(s) to be debited.

4. ACCOUNTS TO BE CREDITED: The account code(s) to be credited.

5. SHORT EXPLANATION: It is very important to explain the reason for the Journal Entry. In this section, enter a brief explanation (no more than 30 characters). This description is what will be seen on reports.

6. LONG EXPLANATION: In this section, enter a more detailed description of the reason for the Journal Entry. Attach any pertinent documentation such as a copy of a report where the revenue or expenditure appears, or any other related documentation. Transactions cannot be processed without the appropriate documentation.

7. NAME OF APPROVER: Print or type the name of the school, department, or building supervisor who is approving the entry.

8. APPROVER SIGNATURE: The Journal Entry must have the full original signature of the individual with budget authorization or responsibility for approval (i.e. principal, coordinator, director, etc.) for the account number(s) to be charged.

9. BUSINESS SERVICES APPROVALS: Send the completed form to the Business Services office for final approvals.

C. The Business Services office assigns a number and a date to the Journal Entry when it is posted. The Journal Entry number will show up as a “JE” number under the applicable account code on reports.
## JOURNAL ENTRY FORM

COLUMBIA PUBLIC SCHOOLS  
Journal Entry  
Date: __________________________

<table>
<thead>
<tr>
<th>KEY (6-8 digits)</th>
<th>OBJECT</th>
<th>AMOUNT</th>
<th>KEY (6-8 digits)</th>
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Total:                        Total:                        

Short Explanation (max. 30 characters): ________________________________________________

I agree: __________________________________________________________________________

Name of Approver: __________________________ Business Services Approvals: __________________________

Approver Signature: __________________________

School / Department / Building: __________________________

Rev. 07/01/10