

Instructions for using the Department of Audits and Accounts' automated notes to the financial statements.

Automated School District Notes Instructions

Department of Audits & Accounts

James Shepard & Steven DesBoeufs

Contents

Files Covered	3
File Names & Extensions	3
Version Compatibility.....	3
Process Flow	3
File Location	3
Word Document	3
Excel Document	4
Getting Help	4
Enabling Macros	5
Load Prior Year Data	6
Using the Excel Document	6
Selecting Applicable Notes	6
Completing Note Worksheets	7
Building the Word Document.....	7
Editing Tables.....	9
Completed Document.....	9
Reviewing Changes – “Review” Ribbon	10
Process Flow Visual	11

Files Covered

School District Notes 20XX.docx (The year will be updated for each fiscal year)

School District Notes 20XX.xlsm (The year will be updated for each fiscal year)

File Names & Extensions



Please do not change the file names or extensions when saving. The names of the files are important for the interaction between the two files. The specific extensions (".xlsm" & ".docx") are necessary when using the automated document features.

Version Compatibility

The Word and Excel documents have been modified to work with Office 365, 2016, 2013, 2010 & 2007.

Process Flow

File Location

Unzip the folder to a location on your computer. The specific location is not important, but the word and excel files must remain in the **same folder/directory level** to maintain their connections.

Word Document

The Word document contains all possible notes. The Word document is updated to add/remove certain elements based on the selections made in the Excel document. Once the excel document has been completed and the "Build Notes" process has run, "Track Changes" is turned on and all modifications based on selections are made automatically to the Word document. The resulting document shows a line through all items removed, and all items added are underlined and the font is formatted with a different color (the default color for both is red).

Using the "Review" ribbon, changes can be rejected or accepted, and the document view can be changed to show all changes inline or as "balloons" in the margins.

The Excel tables have been moved into a separate Excel file called NTFS Tables. Each table will be updated in that file, and then sent to the word document using the custom ribbon actions built into that file.

Excel Document

The Excel document contains a series of questions that vary by engagement type.

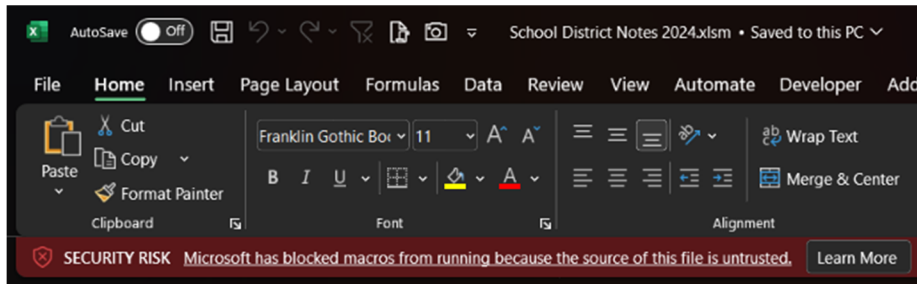


If errors occur in the word document, do not delete this document, as it can assist Department of Audits staff in resolving problems.

Getting Help

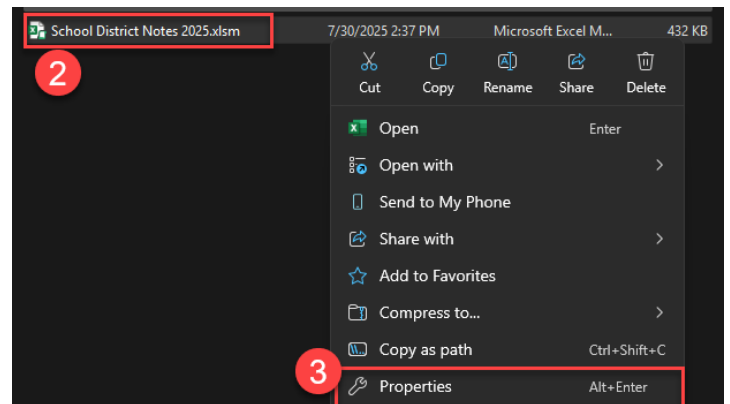
Contact Steven DesBoeufs (desboeufs@audits.ga.gov) if you have questions.

Enabling Macros



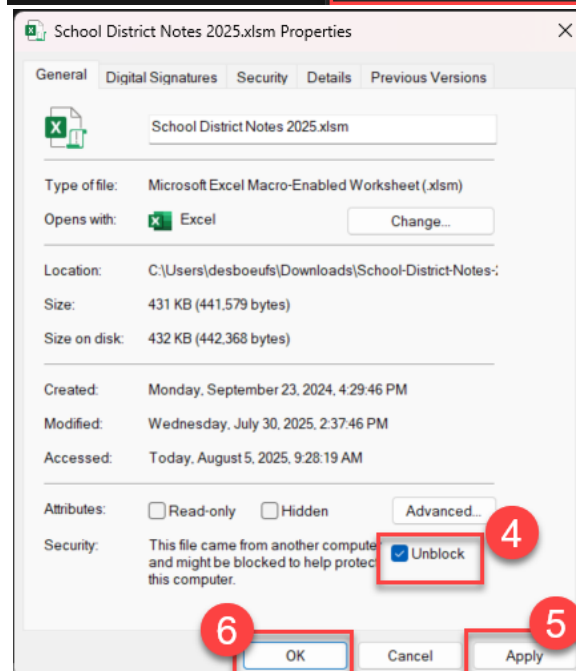
If you receive a "Security Risk" when opening the document, follow these steps:

1. Close the document
2. Find the document in file explorer
3. Right-click, and select Properties

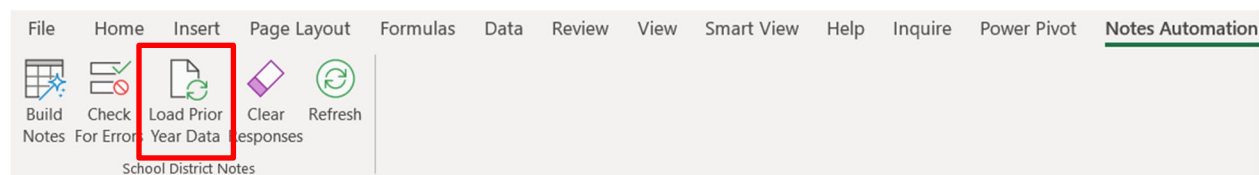


4. Check the checkbox at the bottom that says, "Unblock"
5. Select "Apply"
6. Select "OK"

*If you entered responses before enabling macros, use the "Refresh" button on the "Notes Automation" tab to re-check those responses against the expected values.



Load Prior Year Data



School Districts that completed the previous year's automated version of the notes will have the option to load the prior year's responses into the current year's form.

1. From the "Notes Automation" ribbon, click on "Load Prior Year Data"
2. Click "Browse" to select the Excel (XLSM) file from the previous year
3. Click the green check to load the data
4. The process may take a few minutes

Using the Excel Document

The Excel Document has a worksheet for each note that requires user responses.

Selecting Applicable Notes

When opening the excel file, you should see several worksheets – Select Notes, Reporting Entity, Significant Accounting Policies, Budgetary Data and their associated tables. On the [Select Notes](#) worksheet:

1. Enter the [School District's name](#) in cell B2.
2. In the third section, use the drop down box, beside each note to select the notes that are applicable. *As you select each note, applicable worksheets will appear for you to complete.*

	A	B	C
1		School District Notes FY2012	
2	School District Name		
3			
4	Standard Notes (Required)		
5		Reporting Entity	
6		Significant Accounting Policies 1	
7		Significant Accounting Policies 2	
8		Significant Accounting Policies 3	
9		Significant Accounting Policies 4	
10		Budgetary Data	
11			
12	Mark all applicable notes:		
13	No	Deposits and Investments	
14	No	Non-Monetary Transactions	
15	No	Capital Assets	
16	No	Interfund Assets and Liabilities	Table Only
17	No	Interfund Transfers	
18	No	Risk Management	
19	No	Operating Leases	
20	No	Pollution Remediation Obligations	
21	No	Short-Term Debt	
22	No	Long-Term Debt	
23	No	Prior Year Defeasement of Debt	
24	No	On-Behalf Payments	
25	No	Special/Extraordinary Items	
26	No	Significant Commitments	Table Only
27	No	Significant Contingent Liabilities	
28	No	Related Party Transactions	
29	No	Subsequent Events	
30	No	Postemployment Benefits	Table Only
31	No	Retirement Plans	
32			
33		Mark All	
34			

Completing Note Worksheets

Each worksheet has either a series of questions to be answered. You can access each worksheet using the hyperlinks on the "Select Notes" worksheet or by clicking on the worksheet across the bottom of the excel file.

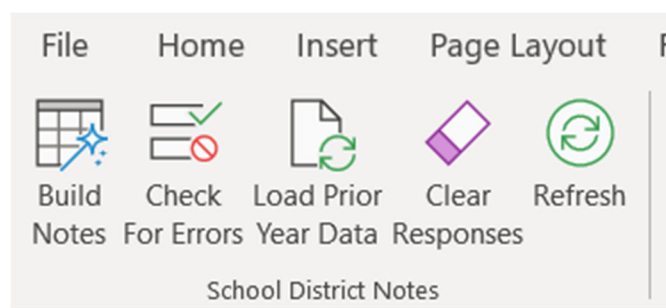
Please review the following questions. Use the "Response" column for your response.	
Reporting Entity	Response
Is the School District a Component Unit of the City?	Select Yes or No
City Name	Please enter a name
Does the School District have a Material Charter School?	Select Yes or No
Charter School Name	Please enter a name
Is the Charter School's Data included in the Financial Statements?	Select Yes or No
The school district (has chosen not to/is unable to) include the data.	Please select from the drop-down
The data is (presented with the General Fund/discretely presented).	Please select from the drop-down
Does the School District have a Building Authority?	Select Yes or No
Building Authority Name	Please enter a value
The Building Authority was Created By House Bill _____	Please enter a number
It was created during the _____ General Assembly Session.	Please enter a number

For each series of questions, there is a "Response" column. A description of the expected value is to the right of the cell. (See box above.)

Building the Word Document

Once the Excel Document has been completed, you should build the notes in Word.

On the Excel Ribbon, select the "Notes Automation" ribbon.

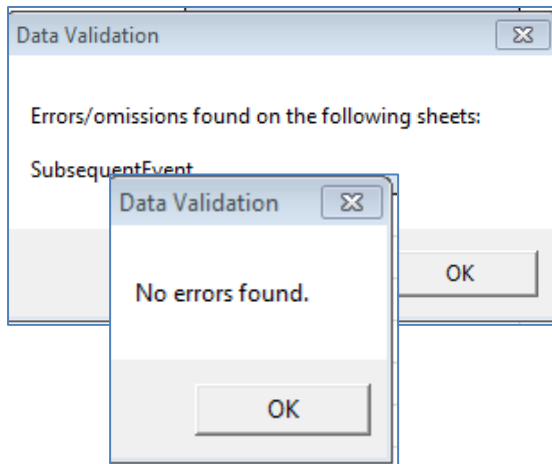


The ribbon includes 5 buttons: Build Notes, Check for Errors, Load Prior Year Responses, Clear Responses, and Refresh.

"Clear Responses" will reset the entire Excel document back to its original form.

Run the "Refresh" command if you started completing the document before enabling macros.

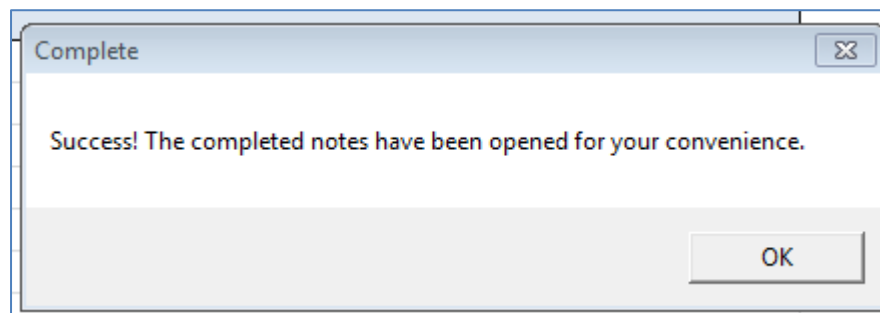
Before building the notes in word, click the "Check for Errors" button.



You will receive a message indicating there are errors or that none were found.

Worksheets with errors are listed.

Once an error check has been run, click the "Build Notes" button. The Word document will be created. You will receive the following message upon completion of the process.



Editing Tables

The tables in the Word document are updated through the NTFS Tables Excel file. A separate instruction document is provided in the package.

Completed Document

The completed document will be set to track changes and will show all modifications made by the automated system. Use the “Review” ribbon to step through the changes made or scroll through manually. Make sure all tables are completed before submitting to the Department of Audits and Accounts.

Document changes shown in-line:

NOTE 1: DESCRIPTION OF SCHOOL DISTRICT AND REPORTING ENTITY

REPORTING ENTITY

The ~~Sample County Board of Education~~(~~School District Name~~) (School District) was established under the laws of the State of Georgia and operates under the guidance of a school board elected by the voters and a Superintendent appointed by the Board. The Board is organized as a separate legal entity and has the power to levy taxes and issue bonds. Its budget is not subject to approval by any other entity. Accordingly, the School District is a primary government and consists of all the organizations that compose its legal entity.

~~The (School District) was established under the laws of the State of Georgia and operates under the guidance of a school board elected by the voters and a Superintendent appointed by the Board. The Board is not organized as a separate legal entity and does not have the power to levy taxes or issue bonds. Its budget is subject to approval by the City of , Georgia. Accordingly, the is determined to be a component unit of the City of , Georgia, which is the primary government.~~

~~BLENDED COMPONENT UNIT~~

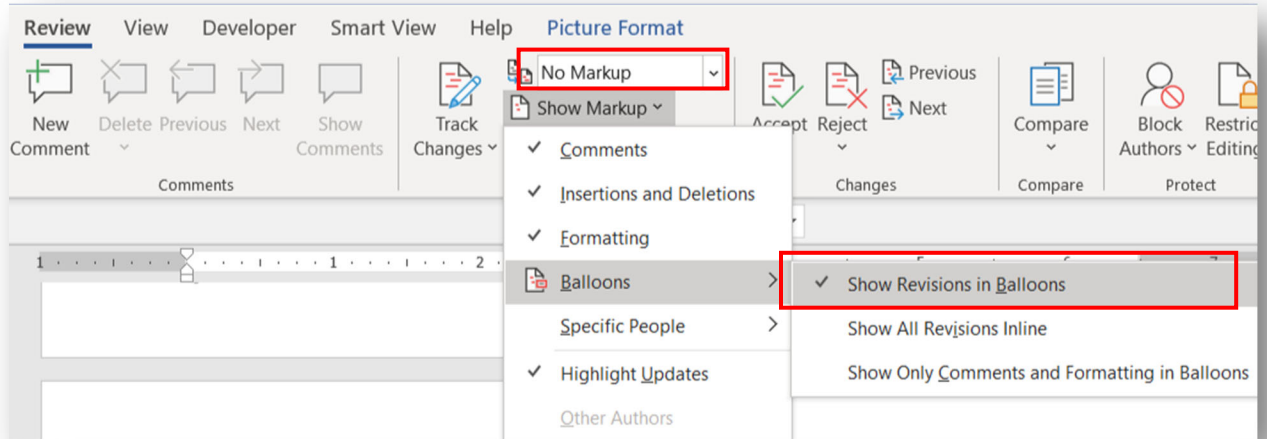
~~The (Charter School) is responsible for the public education of all students attending its school. The Charter School was created through a contract between the School District and the Charter School whereby all State funding associated with the students attending the Charter School and certain specified local funds are turned over to the Charter School to cover the cost of its operations. The financial statements of the Charter School have been reported as a special revenue fund.~~

~~BLENDED COMPONENT UNIT~~

Reviewing Changes – “Review” Ribbon

Change the current view using the “No Markup” drop-down box.

Click “Show Markup” > “Balloons” > “Show Revisions in Balloons” to change how changes are displayed.



Document changes shown as balloons:

NOTE 1: DESCRIPTION OF SCHOOL DISTRICT AND REPORTING ENTITY

REPORTING ENTITY

The Sample County Board of Education (School District) was established under the laws of the State of Georgia and operates under the guidance of a school board elected by the voters and a Superintendent appointed by the Board. The Board is organized as a separate legal entity and has the power to levy taxes and issue bonds. Its budget is not subject to approval by any other entity. Accordingly, the School District is a primary government and consists of all the organizations that compose its legal entity.

▼
▼
▼
▼

Deleted: (School District Name)

Deleted: The (School District) was established under the laws of the State of Georgia and operates under the guidance of a school board elected by the voters and a Superintendent appointed by the Board. The Board is not organized as a separate legal entity and does not have the power to levy taxes or issue bonds. Its budget is subject to approval by the City of , Georgia. Accordingly, the is determined to be a component unit of the City of , Georgia, which is the primary government.

Process Flow Visual

