

BERRIEN COUNTY

Senior Centers

Standard Chart of Accounts

June 13, 2019

TERMS OF APPROPRIATION

B1812310 Dated December 6, 2018
states:

“That by October 1, 2019, the center will fully implement the standard Chart of Accounts as proposed by the Financial Services Department”

STANDARD CHART OF ACCOUNTS

- Current Status
 - A standardized chart of accounts has been developed and circulated to the senior centers as of June 6, 2019.
 - Meetings with centers are completed or will be in the next week:
 - Greater Niles – June 7th
 - All Other Centers – June 17th

MEETING AGENDA

- Introductions
- Purpose
 - Compliance with Terms of Appropriation
 - Standardize Quarterly Report
 - Facilitate Common Reporting for Quarterly and Annual Center Board Reviews
- Review of Standard Chart of Accounts, Definitions, and Current Account Mapping
- Questions and Answers
- Updating Quick Books
- Next Steps/Due Dates

STANDARD CHART OF ACCOUNTS

Standard chart and definitions			Senior Center Trial Balance Account						
Account	Account Name	Account Definition	River Valley	Central County	Greater Niles	North Berrien	St. Joseph	Buchanan	Benton Harbor
Current Assets									
1010 - 1019	Cash - checking	This account is used to record the amount of currency, checks, money orders, and bank drafts on hand or on deposit with the official or agent designated as custodian of cash and bank deposits. Cash equivalents such as short-term liquid investments including Treasury bills, commercial paper, and money market funds should be record in account number #1070. <u>If more than checking account exists, account #1011 through #1019 should be used.</u>	1010	1040, 1041	103, 108	1010	104	1010, 1020 E-Cash Card	Chase Bank checking, Horizon Bank CK
1020 - 1029	Cash - savings	This account is used to record the amount of monies on deposit in savings accounts under the control of the official or agent designated as custodian. <u>If more than one account exists, account #1021 through #1029 should be used.</u>	1020	1045, 1046, 1047, 1048, 1049			100, 102	1050	
1030	Cash - certificates of deposit	This account is used to record the amounts of certificates of deposit with a maturity of 3 months or less. Certificates of deposit held for a longer period should be treated as a short-term investment and recorded in account #1070.							
1040	Petty cash	This account is used to record a sum of money either in the form of currenct, a special bank deposit, or a separate bank account set aside for the purpose of making change or paying <u>incidental</u> expenses. At certain intervals, the petty cash account is replenished by a check drawn on the fund from which petty cash expenses are payable. An itemized voucher for the amount of disbursement, with receipts, made from the petty cash must support the replenishment check. The total petty cash on hand and/or on deposit, plus unreplenished disbursements, must always equal the petty cash account balance.	1040	1000	160.1, 1041			1000	
1070 - 1079	Investments - short-term	This account is used to record the cost of short-term investments in CD's and money market certificates. A short-term investment is an investment having a maturity date of 1 year or less. Certificate of deposits with a maturity of 3 months or less are considered cash equivalents and should be recorded in account # 1030. <u>If more than one investment exists and the center wants to track each separately, account #1071 through #1079 may be used.</u>	1050, 1070, 1071, 1074		104.1, 104.3, 1073, 1074, 103.2, 1072, 104.2	1013, 1015	154, 105, 157, 163, 164, 160, 161, 162	1070, 1060, 1073	Chase Bank Money Market
1100	Accounts receivables	This account is used to record amounts owed to the senior center such as due from client, restitution, billings, etc. This account excludes Grants receivable from governments or other grantor agencies and are to be recorded in account #1240.	1100				1300		
1240	Grants receivable	This account is used to record amounts owed to the senior center for grants from governments or grantor agencies.		1100		1020	1240	1250	Grants receivable
1410	Prepaid program expenses	This account is used to record charges entred into the accounts of the senior center for program or trip expenses in advance to the actual activity.					1410		
1450	Prepaid insurance	This account is used to record charges for insurance (unexpired premium) entered into the accounts of the senior center for benefits or services not yet received.	1450	1200			1450	1200	Prepaid insurance
1451	Prepaid maintenance agreements	This account is used to record charges for maintenance agreements (unexpired portion) entered into the accounts of the senior center for benefits or services not yet received. An example would be copier service agreements.						1450?	
1452	Other prepaid expenditures	This account is used to record charges entered into the accounts of the senior center for benefits or services not yet received.						1450?	

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Non-Current Assets									
1610	Land	This account is used to record the cost of land purchased by the senior center. Land acquired by gift or grant should be recorded at acquisition value. The cost of land includes legal fees, land surface leveling, debris removal, and other cost necessary to place the land in service.	1610	1530	259	1705, 1706	110	1530	Land
1620	Land improvements	This account is used to record the cost of permanent improvements, other than buildings, which add value to the land. Examples are fences, sewers, sidewalks pavements, retaining walls, and landscaping.						1520	
1625	Accumulated depr - land improv	This account is used to record the accumulation of periodic decreases in the estimated service life of land improvements due to wear and tear, deterioration, action of the physical elements, inadequacy, and obsolescence.						1501	
1630	Buildings and building improvements	This account is used to record the cost or acquisition value (if acquired by gift) of permanent structures, additions, and improvements. It is the cost of all fixtures attached to or forming a permanent part of such structures.	1620, 1630	1520, 1540	260, 265	1412, 1411	111, 118	1540	Building, Building Improvements
1635	Accumulated Depr - bldg and bldg improv.	This account is used to record the accumulation of periodic credits made to record the expiration of the estimated service life of buildings and improvements.	1725	1541	281	1650	111-118	1501	Accumulated Depreciation
1640	Office Equipment, Furniture and Fixtures	This account is used to record the cost or acquisition value (if acquired by gift) of office equipment, furniture, and fixtures of a mor or less permanent nature.	1640	1500	280	1500	113	1500	Furniture & Fixtures
1645	Accumulated Depr - Office Eq, Furn, & Fix.	This account is used to record the accumulation of periodic credits made to record the expiration of the estimated service life of office equipment, furniture, and fixtures.	1725	1541	281	1650	111-118	1501	Accumulated Depreciation
1650	Vehicles	This account is used to record the cost or acquisition value (if acquired by gift) of all vehicles and equipment that are required to have a license plate such as cars, vans, trucks, etc.	1650	1510	270	1600	115	1510	Vehicles
1655	Accumulated Depr - Vehicles	This account is used to record the accumulation of periodic credits made to record the expiration of the estimated service life of licensed vehicles and equipment.	1725	1541	281	1650	111-118	1501	Accumulated Depreciation
1660	Construction in Progress	This account is used to record the cost of construction work undertaken but not yet completed. As projects are completed, the cost is transferred from this account to the applicable capital assets account.	1660				119		
1950	Beneficial interest in endowments	This account is used to record financial resources that are neither in the possession of, nor under the control of the organization. Terms of an agreement provide for the distribution to the organization.			200		109		

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Current Liabilities									
2010	Accounts payable	This account is used to record liabilities for materials and services evidenced by their receipt of goods or services, invoice from vendor, and approval for payment.	2010	2002	2000	2000	2000	2010	Accounts payable
2020	Grants and allocations payable	This account is used to record the grants and allocations payable to another organization under the terms of a grant agreement. The expense portion is recorded in #7020.							
2100	Accrued interest payable	This account is used to accrue note or loan interest due in the current fiscal year.				2260			
2110	Accrued wages payable	This account is used to record wages earned by employees but not due until a later date.	2110	2100		2250	2110	2110	Accrued wages
2120	Accrued paid leave	This account is used to record the liabilities for unused vacation or sick leave. A liability should be accrued as benefits are earned by the employees if it is probable that the employer will compensate the employee for the benefit through cash payments conditioned on the employee's termination or retirement and only up to the maximum amount payable under the terms of the benefit.							Accrued paid leave
2130	Accrued payroll taxes	This account is used to record the center's liability for taxes incurred but not due until a later date. If available, accounts #2131 through #2135 should be used.					202?		
2131	Due to federal - payroll taxes	This account is used to record the center's liability to the federal government for payroll withholding, employee and employer portion of social security, etc.		2200	405				Payroll Liabilities:941, FUTA
2132	Due to state - unemployment taxes	This account is used to record the center's liability to the state for unemployment taxes.		2220			204		Payroll Liabilities: MESA
2133	Due to state - payroll withholding	This account is used to record the center's liability to the state payroll tax withholding.		2210	406		203		Payroll Liabilities:State of MI
2134	Due to state - sales and use tax	This account is used to record the center's liability to the state for sales taxes charged and use taxes.							
2135	Due to city - payroll taxes	This account is used to record the center's liability to the city for payroll tax withholding.							Payroll Liabilities:City Tax
2150	Accrued expenses - credit card	This account is used to record liabilities for materials and services evidenced by their receipt of goods or services, invoice from vendor on a <i>Center's charge</i> account, and approval for payment.							
2200	Other accrued liabilities	This account is used to record amounts due not classified otherwise in the chart of accounts. Amounts due for IRA's would be recorded here.			2133		205		
2300	Unearned/deferred revenue	This account is used to record amounts for which asset recognition criteria have been met (such as cash that has been received, or amounts that are receivable), but for which it is not met the revenue recognition requirements and the deferral meets the definition of a liability. Amounts of this type for center programs or trips are to be recorded in account #2310.					2310		
2310	Deferred program revenue	This account is used to record revenue received in advance to a program or trip activity.				2291			
2500	Notes or loans payable	This account is used for loans or notes to be paid by the senior center during the current year. A note or loan payable is an unconditional written promise signed by the authorized agent or agents of the senior center to pay a certain sum of money on demand or at a fixed or determinable time.							
2560	Long-term debt - current portion	This account is used to record the current portion of notes or loans payable (due within 12 months) of a long-term note or loan recorded in account #2700.				2270			

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Long-term Liabilities									
2700 - 2770	Notes or loans payable - non-current	This account is used to record all notes or loans of a <u>long-term nature (over one year)</u> owed by the senior center. A note or loan payable is an unconditional written promise signed th the authorized agent or agents of the senior center to pay a certain sum of money on demand or at a fixed or determinable time. <u>If more than one loan exists and the center wants to track each separately, account number #2701 through 2770 may be used.</u>				2400, 2360			
2800	Long-term debt - current portion reclass	This account is used to reclassify the current portion of long-term notes or loans payable to account #2560.				2370			
Net Position (Equity type accounts)									
3000	Net assets without donor restrictions	This account is used for net assets without donor restrictions and available to support operations. This account was formerly unrestricted net assets. <u>Account #3000 should be used for the year-end closing entry (Quick books retained earnings). Board designated assets use #3020.</u>	3000	2800	513	2710	300, 3000	2800, 2805	Retained Earnings
3020	Net assets with board designation	This account is used for net assets without donor restrictions and available to support operations, however the board designated assets for a specific use. <u>Amounts charged to this account shall be provided as part of the audit closing entries. No other entries are to be made to these accounts.</u>							
3100 - 3210	Net assets with donor restrictions	This account is used to record net assets that are restricted by a donor or grant for a particular purpose or in a particular <i>future</i> period. <u>Unspent</u> contributions and grants are included in this category if the donor limited their use, as are donor-restricted endowment funds. <u>Use the following accounts for the types of restrictions: grants undistributed (#3100), donations for a particular future purpose (#3110), restrictions that expire in time (#3120), or restriction that is perpetual in nature (#3210). Amounts charged to these account shall be provided as part of the audit closing entries. No other entries are to be made to these accounts.</u>			513	2700, 2701, 2709	3100, 301		

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Account	Account Name	Account Definition	River Valley	Central County	Greater Niles	North Berrien	St. Joseph	Buchanan	Benton Harbor
Revenues									
4010	General contributions	This account is for cash contributions other than in kind, goods, legacies or bequests. <u>If additional breakdowns are required, subaccounts may be used. (#4101 - Contributions - annual appeal, #4102 - Contributions - general cash donations, #4103 - Contributions - building, vehicle, equipment replacement, #4104 - Contributions - vendor funds (matching, cash rewards or rebates), #4109 - Contributions - other)</u>	4010	3016, 3013, 3011	609.1, 609.11, 609.3, 609.6, 609.7	3001, 3002	402, 4010, 402.1, 402, 402.1, 402.2, 402.3, 402.9, 409, 407	3008, 3021, 3012, 3013, 3015, 3020	Donations
4070	Legacies and bequests	This account is use for legacies and bequest contributions, including memorials, typically restricted in nature or use.		3006	609.2		402.6, 4070	3006	
4140	Contributions in kind	This account is used to record contributions in kind including goods, other than cash. This includes merchandise received rewards or rebates.					4140	3019	
4200	Grants	This account is to be used for Federal, state, local, or private grant revenue. <u>If additional detail is desired or required, subaccounts may be used for this category.</u>	4200	3002, 3005, 3017	603	3003	403, 4200	3005	Grants:AAA
4500	Revenue from County	This account is receipts from Berrien County for tax millage distributions received. This amount excluding audit or other contracted fees deducted.	4500	3003	603	3007	401	3003	County Millage
5180	Program revenues	This account is to be used to record program revenue for fees, services, etc. Revenue from trips is to be included in account #5200. <u>If additional breakdowns are required, subaccounts may be used. (#5181 - Program revenue - center activities (crafts, bingo, health and wellness i.e. exercise, etc.), #5182 - Program revenue - merchandise (bazaars, crafting materials, vending, cookbooks, etc.), #5183 - Program revenue - social events (dinner, supper, ball games, concerts, etc.), #5184 - Program revenue - transportation (surcharge/fuel reimbursement for services beyond charge free areas)</u>	5180	3004	608, 608.1, 608.2		404	3004, 3009	Reimbursed Expenses, Miscellaneous
5200	Trip revenues	This account is used to record revenue received from citizens from trips and outings.	5200	3001, 3001.5	No number shown	3006	411, 5200	3000	Trip expenses
5310	Interest income	This account is to record the interest earned on bank accounts and investments.	5310	6010	No number shown	3310	405	3040	Interest Income
5340	Rental income	This account is for income from rental of center facilities or equipment.			611.2		4010, 4010.1, 4010.9		
5360	Investment income - endowments	This account is used to record income on endowment investments.					5360		
5490	Other revenues	The use of this account is for other revenue not included as defined and should be minimal in nature.		3026	604		408	3010	
6800	Unrealized gain (loss)	The use of this account is for unrealized gain/loss on investments, including changes in market value vs cost of investments.							

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Expenditures									
7010	Contracts - program related	The expenses of program related contracts are to be charged to this expenditure account.							
7020	Grants to other organizations	This account is to be used for grants or appropriations to other organizations.				5300			
7200	Compensation - Wages	Gross salaries & wages for executive directors and employees. Director fees and per diems to be included in account #7210.	7200	5129, 5130	801, 801.1	5130	500, 7200	7200, 7201	Wages:Executive Director, Wages
7210	Compensation - Other	This account is to be used for other compensation such as board of directors and per diems. All other wages are included in account #7200.							
7230	Retirement plan contributions	Employer contributions to employer retirement plans are to be charged to this account.	7230		801.7			7230	
7240	Health insurance	This account is for the employer portion of employee health insurance		5450	945.1				Insurance:Health & Life
7245	Life insurance	This account is for employer portion of employee life insurance	8520						Insurance:Health & Life
7247	Worker's comp insurance	The expense for employee workers compensation insurance is to be charged to this account.	8520		804	5180		5176	Insurance: Disability (W.C.)
7250	Taxes - FICA	Employer portion of social security and medicare taxes.	7250	5020	802	5020	501	7250	Taxes:FICA
7260	Taxes - state unemployment	Employer portion of state unemployment payroll tax are to be classified in this account.	7260	5030	803	5030	501	7260, 5175	Taxes:MESA, SUTA
7270	Employee benefits	Benefits other than those reflected in the benefits section accounts #7230 - #7269.			802.1				Payroll Expenses
7510	Fundraising expenses	Expenditures incurred in the distribution of fundraising materials and special fundraising campaigns are to be expensed here.	7510	5480	708.1, 708.10, 708.6, 708.7			5495	
7520	Accounting & audit services	Accounting and audit fees are charged here. This includes filing of reports, consulting, reporting, and annual audit fees netted against tax millage distributions.	7520	5310	930.3	5310	543.2	7520	Professional Fees:Accounting
7530	Legal fees	The legal fees account is to be used for attorney or law firm contractual services incurred.	7530	5315				7530	
7550	Outside services	Contracts with outside organizations for services provided at the center location, other than health services in #7551, accounting and auditing in #7520, and legal fees in #7530.		5131	931, 931.2, 931.5, 931.6, 931.8	5160	543, 7500, 7550	7550	Professional Fees
7551	Contract services - health	This account is for contracts with health provider organizations for health services provided at the center location for the center clients.	7551	5132	930.2		543.3, 7551	5140	
8110	Supplies	This account is used for office and operating supplies. This includes paper supplies, cleaning, janitorial, and other supplies required. If additional breakdowns are desired, subaccounts may be used. (#8111 - Office supplies, #8112 - Operating supplies, #8113 - Janitorial/cleaning supplies, #8114 - Clothing supplies, #8119 - Other supplies)	8110	5360	924, 910, 935.5	5360	525, 525.1, 525.2, 525.3, 525.4, 542	8110	Supplies, Supplies:Office, Office Machine, Office Supplies

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Expenditures									
8130	Communications - Telephone	Telephone, cell phone, and data line charges (internet). If additional breakdowns of this classification are desired, subaccounts may be used. (#8131 - Communications - telephone, #8132 - Communications - cell phone, #8133 - Communications - DSL/Data, #8134 - Communications - Radio (PA, transportation, etc.))	8110, 8130	5220, 5225	920	5220	527.4, 541.5, 527.2	8130	Telephone, Telephone:Cell Phone, Intrnet
8140	Postage & shipping	Postage and freight costs. Postage or freight paid on purchases shall be charged to the same account as product being purchased.	8140	5380	922	5370	526	8140	Postage and Delivery
8170	Printing & copying	Printed materials such as brochures, newsletters, etc. including copier per page charges.			831.1	5320	530	8170	Printing and Reproduction
8220	Utilities	Utilities include electric, gas, water and sewer, and trash services. Telephone or data transmission charges are to be included in 8130 Telephone - communications. If additional breakdowns of this expense are desired, subaccounts may be used. (#8221 - Utilities - water and sewer, #8222 - Utilities - electric, #8223 - Utilities - gas, #8224 - Utilities - trash)		5230	935.4, 970.1, 970.2, 970.3	5230	527.2, 527.6, 527.1, 527.3, 533.2	8220, 8260.6	Utilities:Gas and Electric, Utilities:Waste r
8230	Taxes - Real estate taxes	Property tax paid on on property owned by the center are to be charged to this account. This includes real, leased, and personal property.		5060	995			5060	
8260	Build, grounds & equip repair & maint.	Building, grounds, and equipment repair and maintenance costs are to be charged. This includes outside labor or contract to maintain said items. Any costs to improve (add value) or replace building, grounds, furniture, or equipment are to be charged to account #8450. If additional breakdowns are required or needed, subaccounts may be used. (#8261 - Maint & repair - building, #8262 - Maint & repair - grounds, #8263 - Maint & repair - equipment, #8264 - Maint & repair - custodial, #8265 - Maint & repair - pest control, #8266 - Maint & repair - security system)	8260	5110, 5115, 5160, 5320	932.2, 935.0, 935.3, 935.1, 935.2, 944.2, 935.7	5110, 5275, 5490	533.4, 533.2, 8260	8260, 5110, 5115, 5160	Service Contract, Maintenance, Maintenance Supplies, Repairs:Building Repairs, Repairs:Computer Repairs, Repairs:Gro unds, Security
8270	Depreciation & amortization	Depreciation and amortization expense are to be charged here and as reflected in the asset depreciation schedule.	8270	5410	950	5410	536, 536.1, 536.2, 536.3, 536.4	5410	Depreciation Expense
8280	Equipment rental	This account is to be used for rental of equipment including copiers.						8280	
8300	Travel expenses	The travel expenses category is to be used for travel including mileage for personal vehicle use, meals, and incidentals for travel as per center policy.					529.1, 529.4	5340	Travel
8310	Vehicle expenses	Fuel, maintenance, licenses, and repairs to center owned vehicles. It is recommended that subaccounts be used (#8311 - Vehicle expense - maint & repair, #8312 Vehicle expense - fuel, #8313 - Vehicle expense - license/permits, #8319 - Vehicle expense - other)	8310, 8260	5270, 5272	942.2, 942.1	5270	541.2, 541.1, 541.7	5270, 8310, 8310.5	Automobile Expense

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Expenditures									
8320	Conferences, conventions, meetings	Conference, seminar, and meeting expenses. Staff development costs to be charged to #8540 Staff development.	8320	5340		5520	529.2	5340	
8400	Program expenses	The program expense account is for expenditures related to related to individual programs. Expenditures for trip related expenses are to be charged to #8590 Trip expenses. <u>If additional are required, subaccounts may be used (#8401 through #8409). When doing so, please align the accounts with the corresponding revenue groupings as noted in #5180 Program revenues.</u>	8400	5200, 5180	941, 904	5612	540, 539, 540	8400	Program Expense
8450	Capital expenditures	This account is for expenditures that improve the value (add to) or replace existing building, grounds, furniture, fixtures, equipment, or vehicles. <u>If additional breakdowns are required or needed, subaccounts may be used. (#8451 - Capital expend - land & land improv, #8452 - Capital expend - buildings & building improv, #8453 - Capital expend - furniture, equipment, and fixtures, #8454 - Capital expend - vehicles)</u>			932.1, 975, 935.6, 935.9		533.3, 533.5, 533.6		
8500	Other expenses	Other expenses account is to be used for miscellaneous, <u>incidental in nature</u> , not included elsewhere.		5080	960, 990	5080, 5700	669, 546, 529, 532	5080, 5470	Licenses and Permits
8510	Interest expense	The interest expense classification is to be used for interest paid on notes or loans. This shall include year end accrual of interest due.				5210		7000	
8520	Insurance	Insurance account is to be used for property, auto, board liability and general liability insurance. Worker's compensation, unemployment, and life insurance to be charged to employee benefit accounts. <u>If additional breakdowns are required or needed, subaccounts may be used. (#8521 - Insurance - Property, #8522 - Insurance - Liability, #8523 - Insurance - Vehicle)</u>	8520	5170	945, 945.3	5170	528.1, 528.3, 528.4, 8500, 528.5	8520, 8310.2	Insurance:Auto
8530	Dues, memberships, subscriptions	This account is to be used for association dues and membership fees. This includes subscriptions to publications.	8530	5260	914	5260	534, 549	8530	Dues and Subscriptions
8540	Staff development	This account is used for employee training and developmental costs.		5460	918.1, 918.2		529.3	5490	
8570	Advertising expenses	The use of this account is for radio or print publication advertising costs.	8570	5240	955	5240	548	8570	
8580	Bank chrgs & processing fees	This account is to be used for bank fees and misc fees including PayPal or credit card processing fees	8580	5350	994	5350		8580	Bank Service Fees
8590	Trip expenses	This account is for expenses related to group travel for which a fee may be charged. Individual travel expenses are not to be charged here.	8590	5201		5611	544	5201	
9850	Gain or loss on sale of assets	The net gain or loss on disposal of assets are to be charged here.		6030		3320			

NEXT STEPS

- Amend chart for minor changes by June 21st for questions that arise during meetings.
- Centers work on changes to their books June 21st through September 30th
- Financial Service check status on progress mid-August and address issues as needed.
- Introduce standard report template in September.