This is a chapter from the LUCIS Helps. The links do not work in pdf format. Use the LUCIS Helps for full functionality.

Home   Ledger Setup   Next   Mid-Year

LUCIS Setup for Schools

This chapter assumes you ran the LUCIS Startup Wizard or performed its equivalent functions manually. If you have not already done so, study the LUCIS Software Introduction chapter to familiarize yourself with the general features of the software before continuing. You can access the introduction from the LUCIS Manager help menu ("Help" > "Contents").

If you are importing data from The School Accountant see the chapter Transferring School Accountant Data to LUCIS for Windows. This setup chapter is for schools using software (or manual systems) that do not have a means to directly import data into LUCIS for Windows.

Ledger Setup (Back to Top)

To initialize your school accounting records if you are not importing from The School Accountant or LUCIS Classic, follow these steps carefully to insure that you get started properly. Do not attempt to take short cuts. There are audit controls built into the programs that may make it difficult to correct problems you create if you do not follow these steps. Though you can start in the middle of an accounting year, it is not recommended unless you are quite comfortable with accounting since it is more complicated.

GL Step 1: Edit General Accounts – Use GL Account Organizer to edit the name of your checking / savings account(s) and add any additional general accounts—A/R are handled in the next step. The LUCIS Software starter ledger for schools contains accounts that would commonly be used. Edit account names and add accounts as desired. You will need to identify the ledger if you have not previously accessed it – see Open File section of the LUCIS Software Introduction
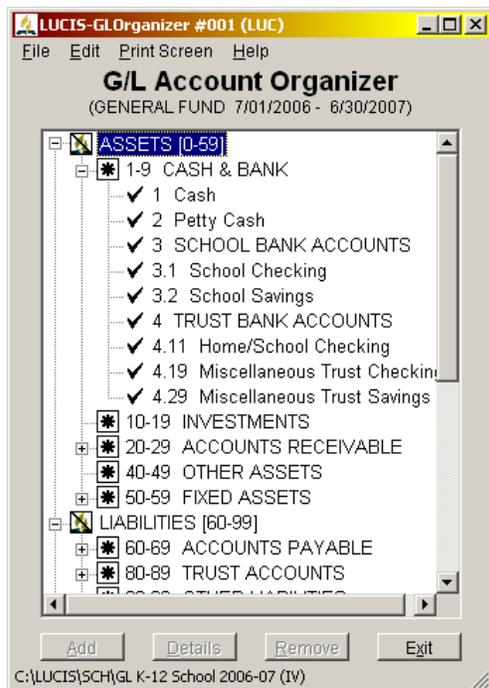

To edit an account, click to select it then click Details. The account will open in the GL Account Editor window for editing.

The software uses preassigned ranges of account numbers to identify different types of accounts. Assigning account numbers properly is a key to successfully producing accurate and appropriate financial statements.

All accounts fall under * headings in the GL Account Organizer. When adding accounts, to assure proper positioning and identification of its nature, select the * heading under which the account is to be added (i.e., click on it) then click Add. GL Account Editor will open restricting your account ID to the range of the heading.

Refer to the GL Account Organizer chapter for further instructions on adding/editing accounts. Consult your support team if you have questions regarding appropriate accounts and where they should be located.

GL Step 2: Edit Function Activity – The LUCIS starter ledgers for schools contain function activities that are common. Add functions and/or activity accounts as desired.
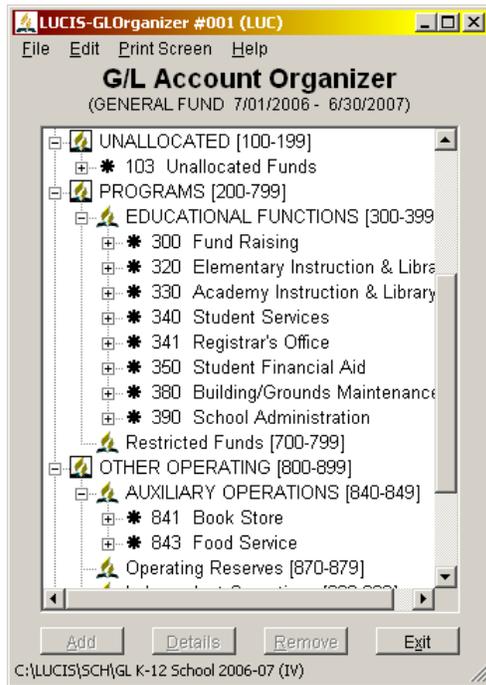

The LUCIS Software ledgers are designed specifically to accommodate not-for-profit accounting standards. As such the net assets (equity/fund balance) is subdivided into functional activity areas typical for schools.

If you have been using software that accommodates separate net asset activity areas, make sure your LUCIS chart of accounts has an activity function set up for each.

Each function area can have any number of accounts for different income and expenses specific to the function. Most function areas are pre-populated with typical accounts. Add, Edit, or Remove accounts as needed (click on the * function first before adding an account).

If you run a preschool program, set up a Preschool function #310, then add income/expense accounts as needed (see the accounts under Instruction & Library for examples).

GL Step 3: Add A/R Accounts – Once you have your general accounts set up you can concentrate on your accounts receivables (students and others). Use GL Account Organizer to add accounts to the accounts receivable areas (repeat this step as many times as needed):
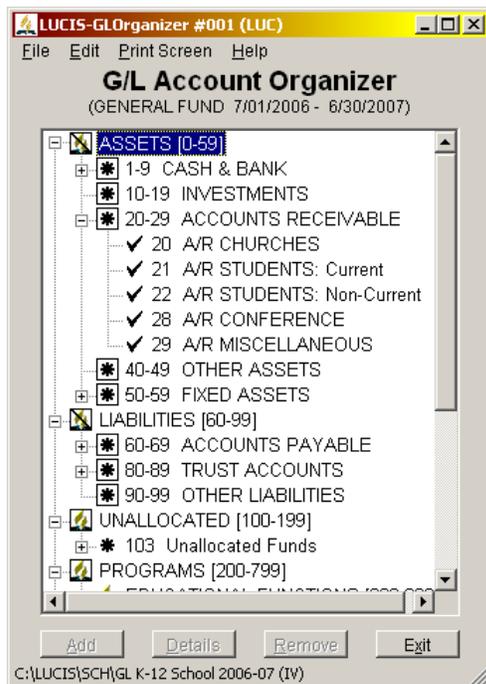
A/R Churches: for churches that subsidize students. When a church discount is applied to a student account, charge the church receivable. When the church payment is received, credit the church account.

A/R Students: Current: for currently enrolled students

A/R Students: Non-Current: for students no longer enrolled

A/R Conference: when a conference discount is applied to a student account, charge the conference receivable. When the conference payment is received, credit the conference account.

A/R Miscellaneous: – any other receivables

To add an account, select * 20-29 Accounts Receivable (i.e., click on it) then click ⬚ Add – the GL Account Editor will appear.

Enter a decimal number—the integer should be the same as the primary A/R number and the decimal portion is the student ID. Click ⬚ OK or press [Enter] to open the account for editing

Enter the student's name for the account name (if you want it searchable by last name use Last Name, First). An abbreviated version of the name is used for internal purposes where space is at a premium. Enter a short version of the name not exceeding the visible area of the text box.
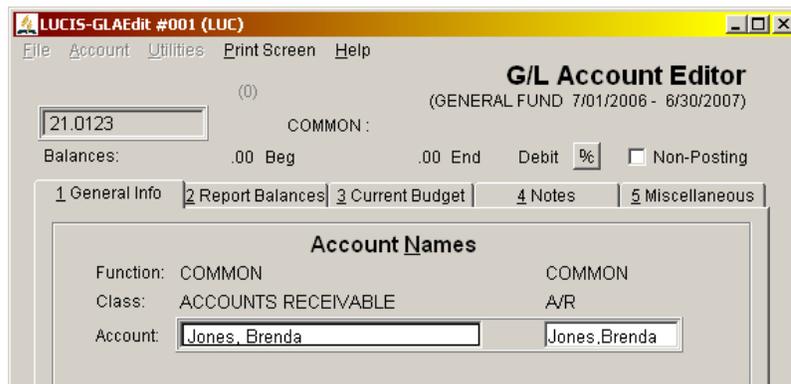

Unlike general accounts, accounts receivable accounts need an attached address for billing purposes, and terms, if desired, that will print on account statements. Click Tab 4 Notes.
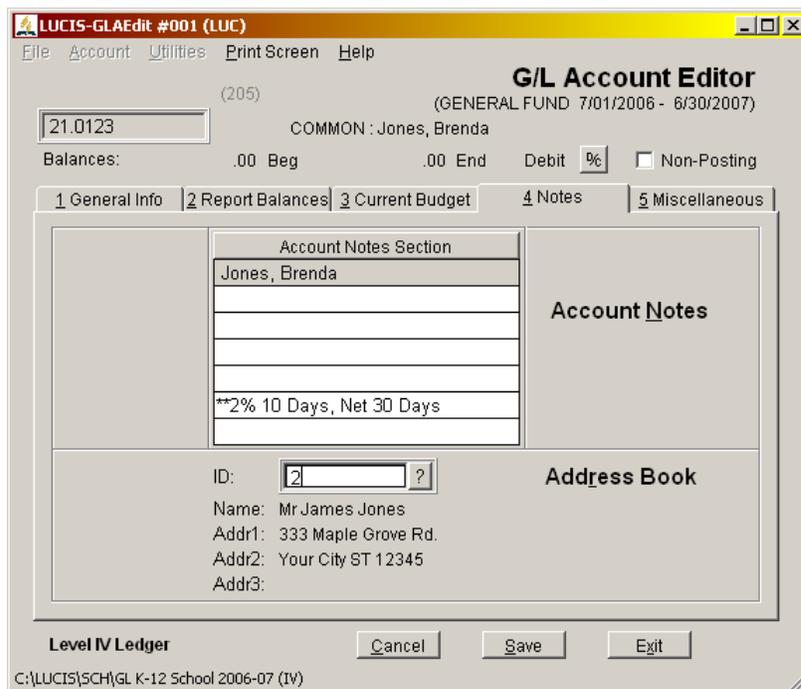
Account notes can be used for notes to yourself regarding the account—there is an option to include notes in your chart of accounts. However, a special use of notes is for a message, usually

disclosing agreed upon terms, that will print on account statements. The first three note lines that start with a double asterisk (**) will print on the account statement (the ** itself will not print).

Addresses for accounts receivable accounts are kept in the Address Book. Click [?] to activate the Address Query.
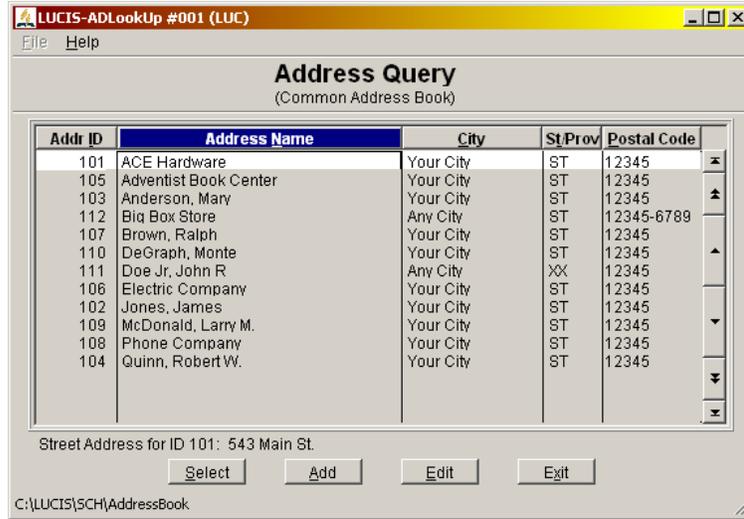
If you have already added the address you wish to use, locate and click on it then click [Select] or press [Enter] to select it. Once you return to GL Account Editor, click [Save] to save the account.

To add an address, click [Add] in the Address Query to activate the AD Address Editor.
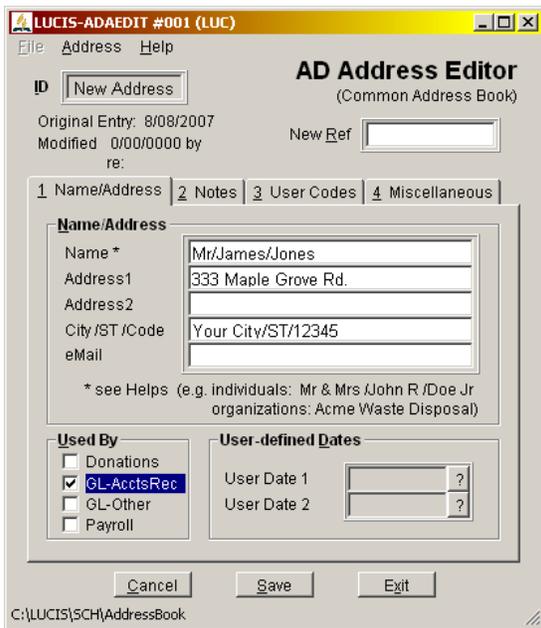
Enter the name and address—note the use of "/" as name and city-state separators (see AD Address Editor helps for more information). Click "GL-AcctsRec" to note the address use. Click [Save] when done. A unique ID will be assigned to the address (this is NOT the student ID but a system-assigned number used for positive identification of addresses).

After the address is saved you will return to the Address Query with the address highlighted. Click [Select] or press [Enter] to select it then click [Save] once you return to GL Account Editor to save the account.

Repeat this step as many times as needed to set up all your accounts receivable accounts.

GL Step 4: Check Your Fiscal Year – Check the subtitle of any GL window (see above) to make sure the ledger fiscal year is your *last completed accounting year*. If it is not, turn off Auto-Assist, use GL Ledger Controls Editor to edit the fiscal year, rename the ledger accordingly, then turn Auto-Assist back on.

The year must be your *last completed accounting year*. This will allow you to enter ending balances for that year, which roll forward as beginning balances to the next year when you perform the annual close. This is the only way to set the beginning balances for your starting year – *they cannot be entered or edited directly*.

GL Step 5: Print your chart of accounts – use GL Account List to print a chart of accounts for use in the following steps.
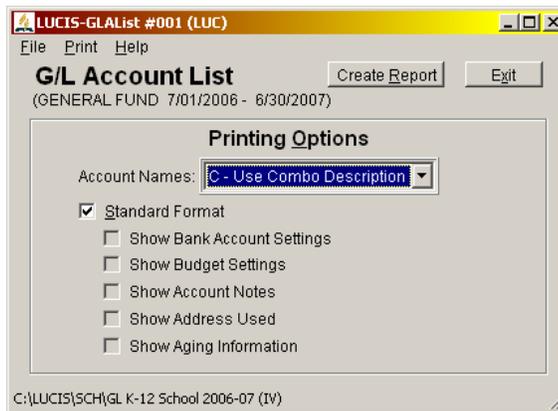
GL Step 6: Determine Balances – Once all your accounts are set up, determine the balances for your most recently completed accounting year including outstanding accounts receivable. Do this whether you plan to start your accounting from the beginning, or the middle, of the year. It will be easier, however, if you start your accounting as of the beginning of an accounting year.

On your chart of accounts, mark the balances for each asset and liability account—accounts with numbers *less than 100*. Mark the ending balance for each net asset function (account *100 or greater* WITHOUT digits following the decimal). If any account balance is negative, note it as such.

Finally, add the balances of the asset accounts (account numbers *less than 60*). Record that total. Next add the liability and function balance accounts (all account numbers *60 and above*). The two figures should equal. If not, determine why not and correct them until they balance.

GL Step 7: Enter Balances – Once you have determined your account balances, you are ready to enter them into the LUCIS Software. Use the "Retrieve Accounts" feature of GL General Entry in the General Ledger menu and, since these are year-end balances, specify the year-end date (e.g., 06/30/07 for 2006-07 fiscal year-end). If you receive a warning that the date is out-of-range then you either did not use the year-end date for your last completed accounting year (correct the date being used) or the fiscal date for the ledger is not correct (see step 4) or you are using the wrong ledger (check the ledger name in the lower-left corner of the window – use the file menu to locate the correct ledger).

Enter your balances from the list in the previous step as debits and credits (D or C in the D/C column of the entry window). If you have a negative account balance, one that is opposite of what it normally should be (e.g. overdrawn bank account), enter that balance with a minus sign. If you are unsure of whether a balance should be entered as a debit or a credit, use the following:

> Assets (accounts 1-59) – debits
> Liabilities (accounts 60-99) – credits
> Local Fund Balances (accounts 100-999) – credits

LUCIS-GLTEntry #001 (LUC)				
File Entries Print Help				

G/L General Entry

Date   6/30/2007   ?

Journal ID JV - Journal Voucher   (GENERAL FUND 7/01/2006 - 6/30/2007)

Voucher#   1

Memo + Year-end Balances   .00

	+	Accounts or Memo		Amount	D/C
1		2 COMMON : Petty Cash	?	100.00	Db
2		3.1 COMMON : School Checking	?	2,138.77	Db
3		3.2 COMMON : School Savings	?	16,187.36	Db
4		21.0123 COMMON : Jones, Brenda	?	27.42	Db
5		86.1 COMMON : Home & School Trust	?	156.91	Cr
6		330 ACAD : Academy Instruction & Library E	?	18,296.64	Cr
7			?		
8			?		
9			?		
10			?		
11			?		
12			?		

[+] line [-]   Preview Voucher   Post   Clear Screen   Exit

C:\LUCIS\SCH\GL K-12 School 2006-07 (IV)

If, after entering your account balances, the entry program will not allow you to post them because the screen is **out-of-balance** (i.e., debits do not equal credits), you have either made a mistake in entering or else your original figures were out of balance (the out-of-balance amount will appear at the top of the amount column on the screen). If you cannot find the error by analyzing the balances and correcting them on the screen, you can force the screen to balance by posting the out-of-balance amount to CASH (account 1) so that you can continue.

GL Step 8: Check your Balances – After all balances have been entered, check them. Use GL Monthly/Annual Close in the General Ledger menu, select Close/Reclose selected month and specify month 12 (ignore any warnings at this point). This will give you a listing of your balances. Study it.
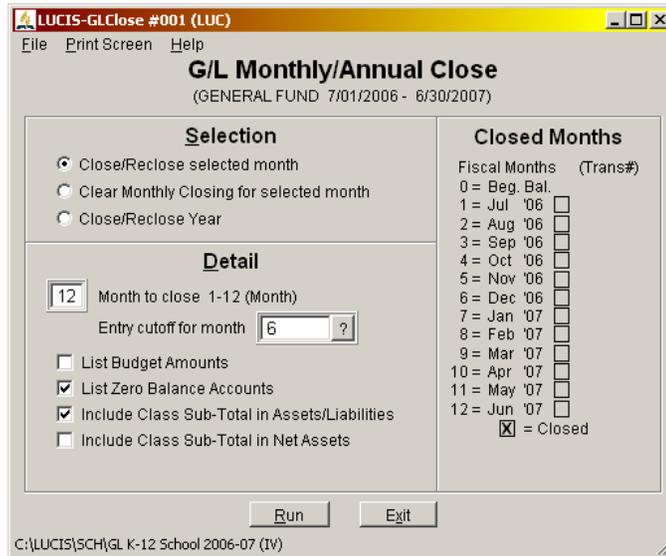
Your cash account balance (account 1) should normally be zero at year-end. If you had to force your year-end entries to balance the screen and used the cash account as recommended, the account will show a balance for the net amount your entries are out of balance. If you entered in a wrong amount, applied a debit or credit assignment incorrectly or if your original records are out of balance, use GL General Entry again to post corrections. Repeat this step until you are satisfied with the year-end balances (you may post corrections and re-close the month as many times as necessary).

GL Step 9: Close the Year – Once you are satisfied that the balances are correct, close the year to set up your current posting year. Use GL Monthly/Annual Close and select Close/Reclose Year. Keep the listing from this closing as part of your permanent audit record.
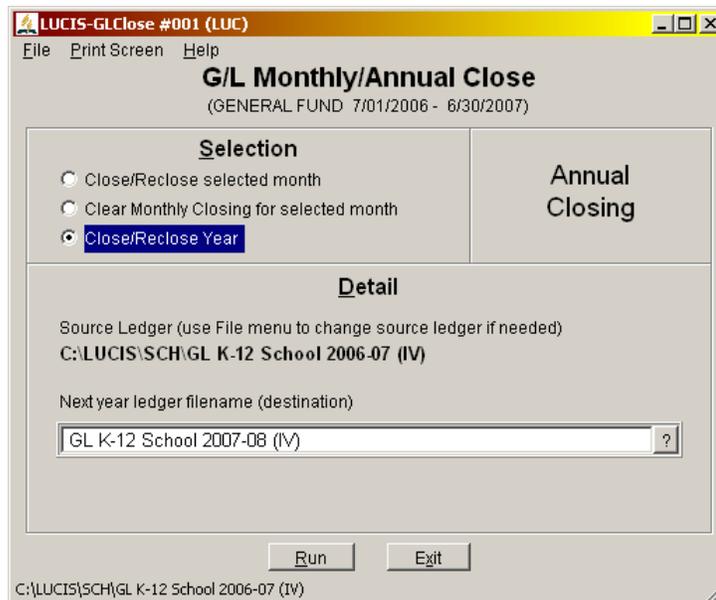
Next (Back to Top)

    If you are starting as of the beginning of a new year as recommended, you are ready to start posting current year entries. See Using LUCIS Software: Schools for a description of the normal processing cycle for schools. Otherwise continue with **Starting Mid-Year**.

Starting Mid-Year (Back to Top)

    In the previous steps you entered the ledger ending balances for your most recently completed accounting year and forwarded them as the beginning balances for the new year ledger. Now activity that took place between the beginning of the accounting year and the date you will start your processing with the LUCIS Software needs to be recognized. Perform the following steps in order.

    Mid-Year 1: Print a Beginning Balance List – Use GL Account Balance Lists in the General Ledger menu, specify report month "0" (beginning balances) then click ⬚ Run ⬚.

    Mid-Year 2: Post Year-to-Date Activity – For asset and liability accounts (account numbers *less than 100*), mark the difference between the account balance on the list and the balance it should be at the point you start your accounting (mark decreases in account balance with a minus). Next mark the year-to-date amount for each function activity income and expense account (account numbers *greater than 100 with a 1, 2, 3, 4, 5, 6, or 7 following the decimal*) – transfer activity (9 following the decimal) will be handled later. Do not mark any amounts for function balance accounts, the program will automatically take care of updating these accounts at the proper time.

    Add the differences for assets (account numbers *less than 60*) and subtract the those for liabilities (account numbers *from 60 through 99*). Record that total. Next, add the amounts marked for income (accounts *100 and up with a 1, 2, or 3 to the right of the decimal*) and subtract the amounts marked for expenses (accounts *100 and up with a 4, 5, 6 or 7 to the right of the decimal*). The income-expense amount should equal the asset-liability amount. If they do not, re-work your figures until they balance and you are satisfied with them.

    Once your figures balance, use the "Retrieve Accounts" feature of GL General Entry to enter and post them. Use the ending date represented by the activity. Enter assets amounts as debits (with a leading minus sign for any that are negative) and liability amounts as credits (also with a leading minus sign for any that are negative). Enter income amounts as credits and expense amounts as debits.

    If the entry program will not allow you to post them because the screen is **out-of-balance**, you have either made a mistake in entering your balances or else your original figures were out of balance (the out-of-balance amount will appear in parenthesis at the top of the amount column on the screen). Locate errors by analyzing the entries and correcting them on the screen.

    Mid-Year 3: Post Year-to-date Transfers – Since some function activity areas do not normally receive direct income (e.g. administration), a distribution of funds is necessary. Use GL Transfer Entry in the General Ledger menu to post year-to-date transfers to cover the expenses in function areas without independent income (see Transfers in Using LUCIS Software: Schools).

    Mid-Year 4: Check Your Results – To check your results use GL Monthly/Annual Close, select Close/Reclose selected month and specify the month *prior to the month you will start your accounting* (ignore any warnings at this point). This will give you a listing of your last month balances. Study it. If you do not agree with the figures, use GL General Entry and GL Transfer Entry as appropriate to make corrections. After posting corrections, re-close the month. Check the list and repeat this process until you are satisfied.

    Mid-Year 5: Next – You are now ready to start regular processing. See Using LUCIS Software: Schools for a description of the normal processing cycle for schools.