



III-D Document File Reporting

The primary objective of the Document File is to provide detailed information for General Ledgers (GLs) that require document level support. These accounts include encumbrances, obligations, accounts payable, accounts receivable and advances. Accounting events are recorded on a document-by-document basis. For example, when a contract is issued, an encumbrance is recorded with a unique document number and a record is established in the Document File. Payment activity against this encumbrance is posted directly to the unique document number, which allows the document number balance to be tracked at all times. The same document-by-document recording of accounting events applies to all GLs with Document File support.

FILE INFORMATION

The Document File has financial fields to keep track of the original amount of the document, adjustments to increase or decrease the original amount, liquidations, and collections/payments. The Retention Amount financial field is not currently used.

The amount shown in liquidations and collections/payments will generally be the same for most GLs. However, for Encumbrances the amounts can differ. When an accounting event is posted that is greater than the available balance on an Encumbrance document, the Collections/payments financial field is posted with the transaction amount while the Liquidations financial field is posted with an amount equal to the calculated Available Balance for the encumbrance document.

All documents that are closed or have a zero balance (calculated as the sum of Original, Adjustments and Liquidations) are purged from the Document File 90 days after the close date in the document record. This occurs at the end of each calendar month unless the **S** Modifier has been used to save the document. The purged documents are shown on the CSB053-1 Report (no example is provided). When a document is established and liquidated (zero balance) in the same Fiscal Month, the document will not appear on PM reports, but will appear with a zero balance on CM reports. The document record is only displayed on reports for the Fiscal Month during which the activity occurred. When a Document is established and reversed in the same month, it is purged from the Document File immediately and does not appear on any of the document reports. When the PY report period option is entered, Document File reports do not include documents with zero balances.

The chart on the next page identifies the source of data and controlling factors that determine the control key for the Document File. Not all elements listed in the control key are used by each agency. Building the contra key depends on how an agency has established their table posting indicators, as shown on the chart.

Posting indicators are explained in Volume 2, Chapter IV, Table Maintenance Coding Procedures.

Detailed descriptions and illustrations of the Document File reports are displayed on the pages following the Document File key chart.

DOCUMENT FILE KEY

NAME	SOURCE	CONTROLLING FACTORS
Organization	Sign on/Security	Name/Password
Section	IC Table look-up	If Appropriation Symbol (AS) Table Appropriation Org Level indicator is 1
AS	Coded or PA look-up	None
FFY	Transaction	None
Program	PCA Table look-up	If AS Table Appropriation Program Level indicator is 1, 2, 3 or 4
Element	PCA Table look-up	If AS Table Appropriation Program Level indicator is 2, 3 or 4
Component	PCA Table look-up	If AS Table Appropriation Program Level indicator is 3 or 4
Task	PCA Table look-up	If AS Table Appropriation Program Level indicator is 4
Reference	AS Table look-up	None
Fund	Coded or PA look-up	None
Fund Source	Coded or PA look-up	None
Method	Coded or PA look-up	None
Fund Detail	Coded or PA look-up	If D23 Appropriation Control Indicator is 1
Character	AS Table look-up	None
Category	Transaction Object Detail look-up	If AS Table Appropriation Object Level indicator is 1, 2 or 3
Object	Transaction Object Detail look-up	If AS Table Appropriation Object Level indicator is 2 or 3
Object Detail	Transaction	If AS Table Appropriation Object Level indicator is 3
Enactment Year	AS Table look-up	None
Source	Transaction	None
General Ledger	TC Table look-up	None
Document Number	Transaction	None
Document Suffix	Transaction	None

There are other fields in an accounting transaction that have an impact on subsequent postings to a Document File record once it is established. The following indicators listed below **should not be changed** once the table record has been used to establish a Document File record:

- AS Table: Allotment Program Level Indicator
- PCA Table: Allotment Program Level Indicator
- IC Table: Allotment and General Ledger Organization Level Indicator
- PC Table: Object Posting Level Indicator; General Ledger Posting Level Indicator; and Project Type
- D23 Descriptor Table (Fund Detail): Allotment and Grant Project Fund Level Indicators.

EXHIBIT III-DB1

REPORT NAME: SCO Reconciliation Report	REPORT NO: CSTARDB1		
PURPOSE:	Displays summarized appropriation amounts used in the monthly SCO/CALSTARS reconciliations.		
DESCRIPTION:	This report combines data from the Appropriation and Document Files by Enactment Year. It is used in conjunction with the HB4 Report for reconciling appropriation accounts with the SCO. It is supported by the D16 Report. The D16 Report lists documents that make up the totals that appear on the DB1 Report. See the DB2 Report for automated SCO reconciliations.		
REPORT REQUEST OPTIONS:			
Report Period:			
FM:	CM, PM or PY		
P:	Not Applicable		
Level of Detail:			
<u>Index (I)</u>	<u>Program (P)</u>	<u>Object/Source (O/S)</u>	<u>Fund (F)</u>
0-No Organization 1-Section	Not Applicable	Not Applicable	1-Fund 2-Fund Detail
Fund Selection:		Blank (all Funds) or any valid Fund, except Fund 0998.	
GLAN Selection:		Used to select a specific Enactment Year, Blank (all Enactment Years) or any valid 4-digit Enactment Year	
Additional Report Selection Options:		Not applicable	
Destination Options:		All available output media	
E1 (Electronic Storage) Report Request Options:		E1 options are limited to the following:	
Report Period FM:	PM or PY		
Level of Detail:	All options available		
Fund Selection:	Blank only		
FINANCIAL ELEMENTS:			
Beginning Balance:		The ending balance from the prior month's DB1. Normal balance is a Debit for Receivables; Credit for Payables.	
Net Monthly Activity:		Activity occurring during the month for the General Ledger (GL) within the Appropriation Account. Balance may be either a Debit or a Credit.	
Ending Balance:		Calculated as the sum of Beginning Balance and Net Monthly Activity. Normal balance is a Debit for Receivables; Credit for Payables.	
Balance for SCO Reconciliation:		Ending Balance with the correct sign required for entry on the SCO/CALSTARS reconciliation forms. Usually the reverse sign of the Ending Balance.	

EXHIBIT III-DB1 (Continued)

REPORT NAME: SCO Reconciliation Report	REPORT NO: CSTARDB1														
<p>SPECIAL NOTES:</p> <p>Data is displayed in one of these GL Type classifications:</p> <p>Receivables: Document File records with GLs 0001-1999. Payables: Document File records with GLs 3000-6170. Other: Document File records with GLs 2000-2999 and 6171-9999 and all Appropriation File records. GL 3010 debit balances will appear with the description "Reclass Accts Payable/Enc".</p> <p>The report is organized by SCO Type in the same order as the SCO Agency Reconciliation Report: SCO Type R-Revenues first; then D-Disbursements (Expenditures), F-Reimbursements, F-Federal Funds, T-Operating Transfers and finally, D-Disbursements (Advances).</p> <p>Document File records are included when they have an Appropriation Symbol, are not in Fund 0998 (ORF), and the GL is one of the following: 1190, 1311 through 1314, 1320, 1330, 1400, 1500, 1710, 1730, 1740, 1750, 3010, 3020, 3110, 3210, 3220, 3290, 3310, 6150 or 6170. Document File records in GLs 1400, 1500 and 3020 are not included when they do not have an Appropriation Symbol.</p> <p>Document File records with a zero balance are excluded from the report.</p> <p>Document File records with an AS Table Account Type of CA are identified as the "Clearing Account."</p> <p>Document File records with a Source of 4nnnnn, 58nnnn or 9nnnnn do not have Source displayed on the report.</p> <p>Scheduled Reimbursements includes Appropriation File records with Account Type 90, or any other Account Type (except 91 or 92) that contains data in one of the Reimbursement Financial Fields. Miscellaneous Reimbursements have an Account Type of 92 and Unscheduled Reimbursements have an Account Type of 91.</p> <p>If the AS Table Account Type is PR, the Reference is followed with the FFY from the AS Table.</p> <p>If the Reference is 980, it is set to 000 for display on the report.</p> <p>Account Type CA has Program set to 99.</p> <p>The following Appropriation File financial fields are shown as specific GLs on the report:</p> <table border="0"> <thead> <tr> <th><u>GL</u></th> <th><u>AP File Financial Field</u></th> </tr> </thead> <tbody> <tr> <td>6297</td> <td>Net Cost Allocation</td> </tr> <tr> <td>6297</td> <td>SCO PFA Posted</td> </tr> <tr> <td>1110</td> <td>Unremitted Abatement, Revenue & Reimbursement</td> </tr> <tr> <td>1115</td> <td>Intransit Abatement, Revenue & Reimbursement</td> </tr> <tr> <td>6160</td> <td>Monthly Allocated Encumbrances</td> </tr> <tr> <td>6151</td> <td>Annual Allocated Encumbrances</td> </tr> </tbody> </table>		<u>GL</u>	<u>AP File Financial Field</u>	6297	Net Cost Allocation	6297	SCO PFA Posted	1110	Unremitted Abatement, Revenue & Reimbursement	1115	Intransit Abatement, Revenue & Reimbursement	6160	Monthly Allocated Encumbrances	6151	Annual Allocated Encumbrances
<u>GL</u>	<u>AP File Financial Field</u>														
6297	Net Cost Allocation														
6297	SCO PFA Posted														
1110	Unremitted Abatement, Revenue & Reimbursement														
1115	Intransit Abatement, Revenue & Reimbursement														
6160	Monthly Allocated Encumbrances														
6151	Annual Allocated Encumbrances														

EXHIBIT III-DB1 (Continued)

REPORT NAME: SCO Reconciliation Report	REPORT NO: CSTARDB1
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REPORT SORT:

DATA FIELD	SELECTION OPTIONS	PAGE-BREAK	SUB-TOTAL
Section	Level of Detail: I	Yes	No
Fund	Level of Detail: F	Yes	No
ENY	None	Yes	No
Reference	None	Yes	No
SCO Type	None	Yes	No
Account Type	None	Yes	No
Program/Category/Source ^{1/}	None	Yes	No
General Ledger Type Number	Not shown on report ^{2/}	No	No
General Ledger Type	Not shown on report ^{2/}	No	No
General Ledger	None	No	Yes

^{1/} Program/Category/Source records are sorted in the following sequence:

1. Clearing Account (Account Type **CA**)
2. Category
3. Program
4. Source Code.

^{2/} The following values are assigned for GL Type Number and GL Type based on the GL Number:

<u>GLAN SERIES</u>	<u>No.</u>	<u>TYPE</u>
0001 - 2000	1	Receivables
2999 - 6170	2	Payables
All Others	4	Other

EXHIBIT III-DB1 (Continued)

DB1 Report SCO Type File Classification

This table displays the report selection criteria. The DB1 Report uses Source for matching. Document File records with Source **4nnnnn**, **58nnnn** or **9nnnnn** are ignored when matching Appropriation File records because these codes are not posted to the Appropriation File.

SCO Type	DF File Record Selection Criteria	AP File Record Selection Criteria
R - Revenues	SCO Type "R - Revenue" assigned if Fund is NOT 0888 or 0890 and when: 1) GL is 1320, 1330, 1400, 1500 or 3020; Appropriation Symbol is present; AND Source is 400000-579999, 590000-699999 . 2) GL is 1313 or 1314; AND Appropriation Symbol is present.	SCO Type "R - Revenue" assigned if Fund is NOT 0888 or 0890 for: 1) Unremitted Revenue - shown as GL 1110-Unremitted Cash. 2) In-transit Revenue—shown as GL 1115-Cash in Transit.
D - Disbursements (Expenditures)	SCO Type "D - Disbursement (Expenditures)" assigned when: 1) GL is 1311, 3010, 3040, 3110, 3210, 3220, 3290, 3310, 6150 or 6170; AND Appropriation Symbol is present. 2) GL is 1320, 1330, 1400, 1500 or 3020; Appropriation Symbol is present; AND Source is blank, 000000-299999, 580000-589999 . 3) GL is 3020 and Appropriation Symbol is NOT present.	SCO Type "D - Disbursement (Expenditures)" assigned for: 1) Unremitted Abatements - shown as GL 1110-Unremitted Cash. 2) In-Transit Abatements - shown as GL 1115-Cash in Transit. 3) SCO PFA Posted Less Net Cost Allocation—shown as GL 6297-PFA Outstanding. 4) Displays either Monthly Allocated Encumbrances—shown as GL 6160-Monthly Allocated Encumbrances; OR Annual Allocated Encumbrances - shown as GL 6151-Annual Allocated Encumbrances.
F - Reimbursements	SCO Type "F - Reimbursements" assigned when: 1) GL is 1320, 1330, 1400, 1500 or 3020; Appropriation Symbol is present; AND Source is 9nnnnn . 2) GL is 1312 AND Appropriation Symbol is present.	SCO Type "F - Reimbursements" assigned for: 1) Unremitted Reimbursements - shown as GL 1110-Unremitted Cash. 2) In-Transit Reimbursements - shown as GL 1115-Cash in Transit.
F - Federal Funds	SCO Type "F - Federal Funds" assigned if Fund is 0888 or 0890 and when: 1) GL is 1320, 1330, 1400, 1500 or 3020; Appropriation Symbol is present; AND Source is 400000-579999, 590000-699999 . 2) GL is 1313 or 1314; AND Appropriation Symbol is present.	SCO Type "F - Federal Funds" assigned if Fund is 0888 or 0890 for: 1) Unremitted Revenue—shown as GL 1110-Unremitted Cash. 2) In-Transit Revenue—shown as GL 1115-Cash in Transit.
T - Operating Transfers	SCO Type "T - Operating Transfers" assigned when: 1) GL is 1320, 1330, 1400, 1500 or 3020; Appropriation Symbol is present; AND Source is 3nnnnn . 2) GL is 1400, 1500; AND Appropriation Symbol is NOT present.	No matching Appropriation File records.
D - Disbursements (Advances)	SCO Type "D - Disbursement (Advances)" assigned when: GL is 1190, 1710, 1730, 1740 or 1750; AND Appropriation Symbol is present.	No matching Appropriation File records.

EXHIBIT III-DB1 (Continued)

CSTARDB1 9990 (DEST: AA SPEC) PM, ,1,0,0,1,0001, ***** RUN:10/26/05 TIME:06.01
 FISCAL MONTH: 03 SEPTEMBER 1(SEC)***** 1(FUND) FUND(0001)*****
 DEPARTMENT OF AIR QUALITY
 SCO RECONCILIATION REPORT
 AS OF 09/30/05

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SECTION:

FUND: 0001 GENERAL FUND
 ENACTMENT YEAR: 05
 REFERENCE: 001
 SCO TYPE: D DISBURSEMENTS (EXPENDITURES)
 ACCOUNT TYPE: CA CALSTARS CLEARING ACCOUNT
 PROG/CAT/SOURCE: 99 --- CLEARING ACCOUNT

G/L		DESCRIPTION	SUMMARY OF DOCUMENTS			BALANCE FOR SCO RECONCILIATION
G/L TYPE	ACCT		BEGINNING BALANCE	NET MONTHLY ACTIVITY	ENDING BALANCE	
RECEIVABLES	1311	ACCOUNTS/REC - ABATEMENTS	64.34	0.00	64.34	64.34-
	1400	DUE FROM OTHER FUNDS OR A	70.00	35.00-	35.00	35.00-
*TOTAL RECEIVABLES			134.34	35.00-	99.34	
PAYABLES	3020	CLAIMS FILED	364,385.88-	324,972.13	39,413.75-	39,413.75
	6150	ENCUMBRANCES	5,584,064.11	363,560.38	5,947,624.49	5,947,624.49
*TOTAL PAYABLES			5,219,678.23	688,532.51	5,908,210.74	
OTHER	6160	MONTHLY ALLOC ENC	0.00	5,947,624.49-	5,947,624.49-	5,947,624.49-
	6297	PFA OUTSTANDING	3,041,587.31	1,740,134.48	4,781,721.79	4,781,721.79-
*TOTAL OTHER			3,041,587.31	4,207,490.01-	1,165,902.70-	

EXHIBIT III-DB1 (Continued)

CSTARDB1 9990 (DEST: AA SPEC) PM, ,1,0,0,1,0001, ***** RUN:10/26/05 TIME:06.01
 FISCAL MONTH: 03 SEPTEMBER 1 (SEC) ***** 1 (FUND) FUND (0001) *****

DEPARTMENT OF AIR QUALITY
 SCO RECONCILIATION REPORT
 AS OF 09/30/05

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SECTION:

FUND: 0001 GENERAL FUND
 ENACTMENT YEAR: 05
 REFERENCE: 001
 SCO TYPE: F REIMBURSEMENTS
 ACCOUNT TYPE: 90 SCHEDULED REIMBURSEMENTS
 PROG/CAT/SOURCE:

G/L TYPE		G/L ACCT	DESCRIPTION	----- S U M M A R Y O F D O C U M E N T S -----			BALANCE FOR SCO RECONCILIATION
			BEGINNING BALANCE	NET MONTHLY ACTIVITY	ENDING BALANCE		
RECEIVABLES		1400	DUE FROM OTHER FUNDS OR A	0.00	391,009.15	391,009.15	391,009.15-
*TOTAL RECEIVABLES				0.00	391,009.15	391,009.15	

EXHIBIT III-DB2

REPORT NAME:	SCO/CALSTARS Monthly Reconciliation Report	REPORT NO:	CSTARDB2
PURPOSE:	Used to perform the monthly appropriation reconciliation of CALSTARS to the SCO balances.		
DESCRIPTION:	The report combines Appropriation File and Document File data with the SCO Agency Reconciliation File (SCO Agency File) for the purpose of performing an automated reconciliation of Appropriation Balances between SCO and CALSTARS. Records from each of these files are combined with the SCO Account information shown on the SCO Agency Reconciliation Report. The SCO Account information for the CALSTARS Appropriation File and Document File records is maintained in the AS Table. The report shows one appropriation item per page and indicates whether or not the CALSTARS Appropriation Balance matches the balance per SCO. The report is printed in a worksheet format that may be used to identify and reconcile out of balance appropriations. This report may also be used to verify that the SCO Account Segments in the AS Table are set up correctly for the Automated Year-end process.		
REPORT REQUEST OPTIONS:			
Report Period:			
FM:	PM or PY (See special notes.)		
P:	B=Balanced records only; U=Unbalanced records only; Blank=All records		
Level of Detail:			
<u>Index (I)</u>			
0 - all the report			
1 - all detail account types "D", "R", "T" "F"			
2 - only control accounts "C" and "Q" accounts			
3 - just disbursing accounts "D"			
4 - just revenue accounts "R"			
5 - just transfer accounts "T"			
6 - just reimbursements "F"			
<u>Program (P)</u>		<u>Object/Source (O/S)</u>	<u>Fund (F)</u>
0 - No Appropriation Titles		Not Applicable	Not Applicable
1 - Prints Appropriation Titles			
Fund Selection: Blank (all Funds) or any valid Fund			
GLAN Selection: Used to select a specific enactment year. Blank (all Enactment Years) or any valid 4-digit Enactment Year.			
Additional Report Selection Options: Not applicable			
Destination Options: All available output media			
E1 (Electronic Storage) Report Request Options: E1 options are limited to the following:			
Report Period FM: All options available			
P: Blank only			
Level of Detail: All options available			
Fund Selection: Blank only			
GLAN Selection: Blank only			

REPORT NAME: SCO/CALSTARS Monthly Reconciliation Report	REPORT NO: CSTARDB2
FINANCIAL ELEMENTS:	
HEADER:	
<p>SCO Account: This is the SCO Account Information used to match SCO and CALSTARS data for this report. For the CALSTARS data, the SCO Account Information comes from the AS Table. This information should agree with the appropriation coding on the SCO Agency Reconciliation Report. The fields displayed are as follows: ORG, FUND, SUB-FD, EY, REF, CAT, PGM, ELEM, COMP, TASK, REV-ACCT, AT, CT. This segment is blank for an appropriation item if the AS Table SCO Account Segment is blank.</p>	
<p>CALSTARS Account: Within each SCO Account, the following CALSTARS fields are displayed: ORG, SEC, FUND, FD-DTL, EY, REF, CAT, OBJ, OD, PGM, ELEM, COMP, TASK, SOURCE, AT, FFY, APPN-SYM. The CALSTARS Account fields display the appropriation coding structure maintained within the CALSTARS Appropriation and Document Files. This coding structure may be different from the SCO Account Information due to coding difference between SCO and CALSTARS.</p> <p>With some exceptions, if any of the CALSTARS fields are not unique, multiple appropriation coding lines will be displayed in the CALSTARS Account section. The Section field and the Fund Detail field will display '***' when multiple values are encountered. For Partial Reappropriations (where the CALSTARS Account Type is PR), the REFERENCE field will display the reference value followed by the last two digits of the FFY (i.e., 00198).</p> <p>If the SCO Account section above is blank, the CALSTARS Account fields will continue to display the appropriation coding structure as reflected in the CALSTARS files. However, a change in any one field value, with some exceptions, will cause a page break to occur. For the Section and the Fund Detail fields, multiple values will cause '***' to be displayed and page breaking will not occur. The DB2 report may still be used by Agencies as a worksheet in the reconciliation process, however, the SCO Account section must be written manually.</p>	
ACCOUNT BALANCE PER STATE CONTROLLER'S OFFICE RECORDS:	
<p>Budget/Adjust/Advance: The ending balance from the SCO Agency Reconciliation Report (FC-320-01-P) Budget/Adjustments and Advances columns.</p>	
<p>Receipt/Disbursements: The ending balance from the SCO Agency Reconciliation Report Expend/Revenue column.</p>	
<p>Balances: The ending balance from the SCO Agency Reconciliation Report Avail/Unrealized column.</p>	
APPLY: CURRENT YEAR ACCRUALS:	
<p>Accrual information is extracted for the reconciliation process from the CALSTARS Appropriation File and the Document File and displayed in this section summarized by General Ledger.</p> <p>Document File records are included in this section when they have an Appropriation Symbol, are not in Fund 0998 (ORF), and the GL is one of the following: 1190, 1311 through 1314, 1320, 1330, 1400, 1500, 1710, 3010, 3020, 3110, 3210, 3220, 3290, 3310, 6150 or 6170. Records with a zero balance are excluded from the report.</p>	

EXHIBIT III-DB2 (Continued)

REPORT NAME: SCO/CALSTARS Monthly Reconciliation Report	REPORT NO: CSTARDB2
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FINANCIAL ELEMENTS: (Continued)

APPLY: CURRENT YEAR ACCRUALS (Continued):

Appropriation File records are included when balances are found in any one of the AP File Financial Fields listed and they are displayed on DB2 report by the GLs shown:

<u>GL</u>	<u>AP File Financial Field</u>
6297	Net Cost Allocation
6297	SCO PFA Posted
1110	Unremitted Abatement, Revenue, Reimbursement
1115	Intransit Abatement, Revenue, Reimbursement
6160	Monthly Allocated Encumbrances
6151	Annual Allocated Encumbrances

NOTE: GL 6297 is shown as the sum of the Net Cost Allocation and SCO PFA Posted financial fields. GL 6151 is displayed on a PY report. GL 6160 is displayed on a PM report.

Budget/Adjust/Advance: This column is blank because accruals are not reported as Budgets/Adjustments or Advances.

Receipt/Disbursements: The summarized GL balance of Document and Appropriation File records with the correct sign required for entry on the SCO/CALSTARS reconciliation forms. Usually the reverse sign of the GL normal balance.

Balances: The sum of the Budget/Adjust/Advance and Receipt/Disbursements columns.

Total Accruals: The sum by column of the accruals listed.

SCO ADJUSTED BALANCE: The sum of the Account Balance Per State Controller's Office Records and the Total Accruals from the Balances column. This total should balance to the Balance Per CALSTARS if there are no reconciling items.

Adjustment to SCO Accounts: This worksheet area is designed for agencies to list the reconciling items pending with the SCO in which the CALSTARS records are correctly posted. In the Date Corrected area list the SCO document number and date of the correcting entry.

SCO Final Adjusted Balance: If reconciling items were entered above, use this section to summarize the SCO Adjusted Balance and the Adjustment to SCO Accounts by column.

BALANCE PER CALSTARS: The Appropriation balance shown in this section is extracted from the CALSTARS Appropriation File. These totals should balance to the SCO Adjusted Balance if there are no reconciling items.

Budget/Adjust/Advance: The amount shown is a sum of the following Appropriation File Financial Fields: Budget, Revisions, Reserve, Reversion, Allocated to Units, Allocated from HQ, Estimated Reimbursements, and Estimated Revenue.

EXHIBIT III-DB2 (Continued)

REPORT NAME: SCO/CALSTARS Monthly Reconciliation Report	REPORT NO: CSTARDB2
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FINANCIAL ELEMENTS (Continued):

BALANCE PER CALSTARS: (Continued)

Receipt/Disbursements: The amount shown is a sum of the following Appropriation File Financial Fields: Net Transfer, Earned Reimbursements, Earned Revenue, Expenditures, Encumbrances, Obligations, and Allocated Encumbrances (annual or monthly).

Balances: The amount is a sum of the Budget/Adjust/Advance and Receipt/Disbursements fields above.

Adjustment to CALSTARS Accounts: This worksheet area is designed for agencies to list the reconciling items and their effect on each of the columns. In the Date Corrected area list the batch and FM the correction is recorded.

CALSTARS Final Adjusted Balance: If reconciling items were entered above, use this section to summarize the Balance per CALSTARS and the Adjustment to CALSTARS Accounts. The Balances column should match the SCO Final Adjusted Balance when each account is fully reconciled.

SIGNATURE AREA: Once the reconciliation is complete and balanced, the person performing the reconciliation and person reviewing the reconciliation should sign and date in the appropriate places.

MESSAGES: The report appends the SCO Account Information from the AS Table to each record from the Document and Appropriation File. These records are then matched to the SCO Agency File for reporting. There are four possible results when matching records between SCO and CALSTARS and the resulting condition is indicated by a message printed on the bottom of the report. The messages are as follows:

AS TABLE NOT FOUND OR NO CALSTARS SCO ACCOUNT DATA
SCO ACCOUNT DATA - FOUND NO CALSTARS DATA
CALSTARS SCO ACCOUNT DATA - FOUND NO SCO DATA
MATCHING SCO AND CALSTARS SCO ACCOUNT DATA FOUND

A comparison is also done between the amounts shown in the Balances column of the SCO ADJUSTED BALANCE and the BALANCE PER CALSTARS lines. If they do not equal, the message "OUT OF BALANCE BY \$" is printed in the bottom right corner of the report.

See the Special Notes area for a discussion on the other columns.

SPECIAL NOTES:

This report is sorted by the SCO Account Section coding. Records with no SCO Account Section coding (AS TABLE NOT FOUND OR NO CALSTARS SCO ACCOUNT DATA) are located in the front of the report.

CALSTARS records with a Source of **4nnnnn**, **58nnnn** or **9nnnnn** do not have Source displayed on the report.

For reconciliation purposes, it is not necessary to manually add prior year balances to current year balances. Prior year balances are included in the DB2 amounts.

EXHIBIT III-DB2 (Continued)

REPORT NAME: **SCO/CALSTARS Monthly Reconciliation Report** REPORT NO: **CSTARDB2**

SPECIAL NOTES (Continued):

Balances between SCO and CALSTARS in the Budget/Adjust/Advance and Receipt/Disbursements columns may not be equal. This may occur if accounting activity was not posted or was posted incorrectly. Proper corrective action should be taken. However, if a prior year appropriation has an out of balance condition between columns, by offsetting amounts, it is most likely the accruals from the previous year. No corrective action is necessary.

On a revenue account, an Out of Balance condition may represent prior year accruals. Make a notation in the Adjustment to SCO Accounts and record the accrual figures in the proper columns. This is similar to the Report 15, Reverse Prior Year Accrual process and will assist in the preparation of this year-end report.

To determine the accrual figures for both expenditures and revenues, agencies may use the prior year reconciliations, Report 1 adjusted by encumbrances, Report 15 adjusted by encumbrances and Report 3. In Report 1 and Report 15 the encumbrances are adjusted out of the accruals because they do not reduce the appropriation balance brought forward and will be included as current year expenditures.

Report includes 'C' and 'Q' accounts. The accruals displayed for these control accounts are all the accruals of the individual CALSTARS appropriations that roll up to the particular C or Q control account. The amount displayed for the "Balance Per CALSTARS" is the sum of the balances for each of the individual CALSTARS appropriations.

REPORT SORT:

SCO DATA FIELD	SELECTION OPTIONS	PAGE-BREAK	SUB-TOTAL
Organization	None	Yes	No
Fund	None	Yes	No
Sub-Fund	None	Yes	No
ENY	None	Yes	No
Reference	None	Yes	No
Category	None	Yes	No
Program	None	Yes	No
Element	None	Yes	No
Component	None	Yes	No
Task	None	Yes	No
Revenue Account	None	Yes	No
Account Type	None	Yes	No
Control Type	None	Yes	No

The SCO Account information is derived from the AS Table. Therefore, if multiple Appropriation Symbols look up the same SCO Account information, multiple lines are displayed in the report heading showing the different CALSTARS records. It does not necessarily result in a separate report page.

If the SCO Account Section on the Report is blank, page breaking occurs on a change in any CALSTARS Account field value, with some exceptions. For the Section and the Fund Detail fields, multiple values cause '***' to be displayed and page breaking does not occur.

EXHIBIT III-DB2 (Continued)

CSTARDB2 9990 (DEST: AA SPEC) PM, ,0,0,0,0, ,2010, ***** RUN:10/26/10 TIME:15:03
 FISCAL MONTH: 03 SEPTEMBER ***** FND (ALL)* GL(2005)

DEPARTMENT OF AIR QUALITY (9990)
 SCO/CALSTARS MONTHLY RECONCILIATION REPORT
 AS OF 09/30/10

***** PAGE 11

SCO ACCOUNT:	ORG	FUND	SUB-FD	EY	REF	CAT	PGM	ELEM	COMP	TASK	REV-ACCT	AT	CT
	9990	0001		2010	001		99					D	C

CALSTARS:	ORG	SEC	FUND	FD-DTL	EY	REF	CAT	OBJ	OD	PGM	ELEM	COMP	TASK	SOURCE	AT	FFY	APPN-SYM
	9990		0001		2010	001									CA	2010	900

	GL ACCT	BUDGET/ADJUST ADVANCE	RECEIPT/ DISBURSEMENTS	BALANCES
ACCOUNT BALANCE PER STATE CONTROLLER'S OFFICE RECORDS:		\$	0.00	4,742,407.38
APPLY: CURRENT YEAR ACCRUALS:				4,742,407.38
ACCOUNTS/REC - ABATEMENTS	1311		64.34-	64.34-
DUE FROM OTHER FUNDS OR APPROPRIATIONS	1400		35.00-	35.00-
CLAIMS FILED	3020		39,413.75	39,413.75
ENCUMBRANCES	6150		5,947,624.49	5,947,624.49
ALLOCATED ENCUMBRANCES - MONTHLY	6160		5,947,624.49-	5,947,624.49-
ALLOCATION CLEARING ACCOUNT	6297		4,781,721.79-	4,781,721.79-
TOTAL ACCRUALS		\$	0.00	4,742,407.38-
SCO ADJUSTED BALANCE		\$	0.00	0.00
ADJUSTMENT TO SCO ACCOUNTS:	DATE CORRECTED			
_____	_____	\$	_____	_____
_____	_____	\$	_____	_____
_____	_____	\$	_____	_____
_____	_____	\$	_____	_____
_____	_____	\$	_____	_____
SCO FINAL ADJUSTED BALANCE		\$		
BALANCE PER CALSTARS		\$	0.00	0.00
ADJUSTMENT TO CALSTARS ACCOUNTS:	DATE CORRECTED			
_____	_____	\$	_____	_____
_____	_____	\$	_____	_____
_____	_____	\$	_____	_____
_____	_____	\$	_____	_____
_____	_____	\$	_____	_____
CALSTARS FINAL ADJUSTED BALANCE		\$		

SIGNATURE OF PERSON PERFORMING RECONCILIATION _____ DATE _____ SIGNATURE OF PERSON REVIEWING RECONCILIATION _____ DATE _____

 MATCHING SCO AND CALSTARS SCO ACCOUNT DATA FOUND

EXHIBIT III-DB3 (Continued)

NOTE: The DB3 consists of three parts:

- Fund Level Accruals
- Appropriation Adjustments and Accruals
- General Ledger Account Verification

Although these sections are described separately, all three may be produced when the DB3 is requested.

REPORT NAME:	SCO/CALSTARS Auto Year End Report	REPORT NO:	CSTARDB3
PURPOSE:	Consolidates year-end accruals and adjustments for electronic transmittal to SCO in lieu of hard copies of Reports 1, 2, 3, 5 and 15.		
DESCRIPTION:	<p>The report gathers accrual and adjustment data from the CALSTARS Appropriation, Document, Subsidiary, General Ledger, and FM13 On-line HY Files as well as from two SCO Agency Files for the purpose of preparing a year-end electronic transmittal of accruals and adjustments to SCO for Governmental Cost Funds (including Bond Funds with Fund Source "B"). Records are combined primarily using the CALSTARS SCO Account Segment data in the Appropriation Symbol Table record to match like SCO Account information.</p> <p>The report is divided into three sections. Two sections of the report, the Fund Level Accruals and the Appropriation Adjustments and Accruals, will show up to eleven edits that may be used to identify and reconcile out of balance accounts that are non-transmittable. Nine automated year-end transaction codes, TC 750 – TC 760, are available to post items such as Prepayments to the Architectural Revolving Fund (ARF) or Report 3 adjustments. See Volume 7, Chapter IV-B for more information about this process.</p>		
REPORT REQUEST OPTIONS:			
Report Period:			
FM: PY			
P: T=Transmittable records; N=Non-transmittable records; Blank=All records.			
Level of Detail:			
<u>Index (I)</u>	<u>Program (P)</u>	<u>Object/Source (O/S)</u>	<u>Fund (F)</u>
Not Applicable	0-No Appropriation Titles 1-Prints Appropriation Titles on Appn Adjust & Accruals section	Not Applicable	Not Applicable
Fund Selection: Blank (all Funds) or any valid Fund			
GLAN Selection: Used to select a specific enactment year. Blank (all Enactment Years) or any valid 4-digit Enactment Year.			
Additional Report Selection Options: Not applicable			
Destination Options: All available output media (ROPES Queue RDD1; Report Class A)			
E1 (Electronic Storage) Report Request Options: E1 options are limited to the following:			
Report Period FM: All options available			
P: Blank only			
Fund Selection: Blank only			
GLAN Selection: Blank only			

EXHIBIT III-DB3 (Continued)

REPORT NAME: SCO/CALSTARS Auto Year End Report	REPORT NO: CSTARDB3
<p>FINANCIAL ELEMENTS:</p> <p>The report is divided into three sections: Fund Level Accruals, Appropriation Adjustments and Accruals, and General Ledger Account Verification. Typically the Fund Level Accruals and the General Ledger Account Verification will each be a single page. The edits may show under Fund Level Accruals and/or Appropriation Adjustments and Accruals. Each page of the report has a Header and a Body of Report.</p> <p>SECTION 1:</p> <p>FUND LEVEL ACCRUALS:</p> <p>An example of the Fund Level Accruals section of the Automated SCO Year-end Report is displayed on page III-D-20.</p> <p>HEADER:</p> <p>SCO Account: This is the SCO account information used to consolidate and match fund level adjustments and accruals data to CALSTARS data for this report. The following SCO fields are displayed: ORG, FUND, SUB-FD.</p> <p>CALSTARS: This is the CALSTARS account information. The following CALSTARS fields are displayed: ORG, SEC, FUND, FD-DTL.</p> <p>BODY OF REPORT:</p> <p>Current Year Accruals: The balance of fund level accruals for current year (Year End Report 1 items) by GL Acct/ Subsidiary and GL Amount.</p> <p>Total Accruals Less Revolving Fund: The balance of fund level accruals and adjustments for current year less the balance of GL 1130 (ORF book balance). The balance must be \$0 to transmit fund data to SCO electronically.</p>	
<p>REPORT OF EDIT MESSAGES</p> <p>The Fund Level Accruals and Appropriation Adjustments and Accruals sections of the report may contain up to eleven edits under the Report of Edit Messages area (lower left). Most of the edits are fatal; one record containing an error(s) in a fund prevents the entire fund from being transmitted. The edit messages are:</p> <ul style="list-style-type: none">Fund level accruals not balancedGL 1110 or GL 1130 has abnormal balanceGL 1600 requires subsidiarySubsidiary does not contain a valid fund per D22 tableSubsidiary not in D32 tableGeneral Ledger not in D31 tableGL 6297 must be reclassified to GL 1400 or GL 3110.	

EXHIBIT III-DB3 (Continued)

REPORT NAME: SCO/CALSTARS Auto Year End Report	REPORT NO: CSTARDB3
<p>SECTION 1 (Continued):</p> <p>FUND LEVEL ACCRUALS (Continued):</p> <p>SPECIAL NOTES:</p> <p>A final reconciliation of document file subsidiaries to GL subsidiaries (D09 or D10 report to G02 or S01 report) must be done to ensure proper transmittal of data to SCO, particularly for GL 1400 documents.</p> <p>Each accrual and adjustment should have a unique Document Number. However, TC 174 (Reimbursement Accrual) must have a unique document number when the Subsidiary changes.</p> <p>Null reports are produced when there are no records to report (Blank, N, & T options). Pages with all \$0 amounts are produced when accruals or adjustments net to \$0 by GL and subsidiary.</p> <p>The automated year-end transaction codes (TC 750 – TC 760) may be posted the same day the electronic transmittal is requested (CALSTARS Menu F.2); however, it is not recommended.</p> <p>The automated year-end transaction codes (TC 750 – TC 760) may be posted the same day as the report is requested (A1 option).</p> <p>This report is only available at PY option and may not be available until approximately July 7.</p> <p>The following General Ledgers are displayed when the first 4 digits of the Subsidiary match the fund of the report: GL 1420 GL 3115</p> <p>The following General Ledgers are displayed when the first 4 digits of the Subsidiary do not match the fund of the report: GL 1410 GL 3114</p> <p>The following General Ledgers are displayed based on the lower level general ledgers from the first 4 digits of the subsidiary: GLs 1510, 1540, 1590 from TCs that post to GL 1500 GLs 1741, 1742, 1749 from TCs that post to GL 1740 GLs 2111, 2112, 2113, 2114, 2119 from TCs that post to GL 2110 GLs 2143, 2149 from TCs that post to GL 2140 GLs 3410, 3420 from TCs that post to GL 3400</p> <p>GL 3510 is hard coded from TCs that post to GL 3500.</p> <p>The following GL accounts do not display subsidiaries on the DB3 report: Contra accounts to 1600 that report subsidiary (e.g. 1319, 1315) at year-end. GL 1330 (even if attached to a loan liquidation 2110 or 2140) GL 1750 GL 2120</p> <p>Prepayments to ARF (subsidiary 0602) must be reported using automated year-end TC 750.</p>	

EXHIBIT III-DB3 (Continued)

REPORT NAME: SCO/CALSTARS Auto Year End Report	REPORT NO: CSTARDB3																						
SECTION 1 (Continued):																							
FUND LEVEL ACCRUALS (Continued):																							
SPECIAL NOTES:																							
<p style="margin-left: 40px;">The 0 preceding the GL subsidiary for GL 1600 (e.g. GL 1600.01319) is not displayed on the report, but is displayed on the electronic transmittal.</p> <p style="margin-left: 40px;">Auto year-end TC's 750 – 760 are not reversed in the new year.</p> <p style="margin-left: 40px;">When the DB3 Report is ordered with Enactment Year in the GLAN field, the Fund Level Accruals section is not produced.</p>																							
REPORT SORT:																							
<table border="1" style="width: 100%; border-collapse: collapse; text-align: center;"> <thead> <tr> <th style="width: 25%;">SCO DATA FIELD</th> <th style="width: 25%;">SELECTION OPTIONS</th> <th style="width: 25%;">PAGE-BREAK</th> <th style="width: 25%;">SUB-TOTAL</th> </tr> </thead> <tbody> <tr> <td>Organization</td> <td>None</td> <td>Yes</td> <td>No</td> </tr> <tr> <td>Section</td> <td>None</td> <td>Yes</td> <td>No</td> </tr> <tr> <td>Fund</td> <td>None</td> <td>Yes</td> <td>No</td> </tr> <tr> <td>Sub-fund/Fund</td> <td>None</td> <td>Yes</td> <td>No</td> </tr> </tbody> </table>				SCO DATA FIELD	SELECTION OPTIONS	PAGE-BREAK	SUB-TOTAL	Organization	None	Yes	No	Section	None	Yes	No	Fund	None	Yes	No	Sub-fund/Fund	None	Yes	No
SCO DATA FIELD	SELECTION OPTIONS	PAGE-BREAK	SUB-TOTAL																				
Organization	None	Yes	No																				
Section	None	Yes	No																				
Fund	None	Yes	No																				
Sub-fund/Fund	None	Yes	No																				

EXHIBIT III-DB3 (Continued)

REPORT NAME: SCO/CALSTARS Auto Year End Report	REPORT NO: CSTARDB3
<p>SECTION 2:</p> <p>APPROPRIATION ADJUSTMENTS AND ACCRUALS:</p> <p>An example of the Appropriation Adjustments and Accruals section of the Automated SCO Year-end Report is displayed on pages III-D-27 and III-D-28.</p> <p>HEADER:</p> <p>SCO Account: This is the SCO account information used to match SCO and CALSTARS data for this report. The SCO Account information associated with the CALSTARS data comes from the AS Table SCO Account Segment. The SCO Account Segment in the AS Table must match the SCO account structure on the SCO Agency Reconciliation report. If it does not match, the data will not be consolidated on a single page. The following SCO fields are displayed: ORG, FUND, SUB-FD, EY, REF, CAT, PGM, ELEM, COMP, TASK, REV-ACCT, AT, CT.</p> <p>CALSTARS: This is the CALSTARS account information, which corresponds to the SCO Account information. The following CALSTARS fields are displayed: ORG, SEC, FUND, FD-DTL, EY, REF, CAT, OBJ, OD, PGM, ELEM, COMP, TASK, SOURCE, AT, FFY, APPN-SYM. This information may differ from the SCO Account information due to coding differences between SCO and CALSTARS.</p> <p>Up to 30 lines may be displayed in the CALSTARS Account portion if the data in each line corresponds to the same SCO Account information. This occurs when CALSTARS data postings are not consistent throughout the year, e.g., more than one Funding Fiscal Year for an Enactment Year as in continuous appropriations. The Section (SEC) field and the Fund detail (FD-DTL) field also display ‘***’ when multiple values are encountered.</p> <p>When the Account Type (AT) field is PR (partial reappropriation), the Reference (REF) field will display the reference value followed by the last two digits of the FFY (e.g. 00102).</p> <p>BODY OF REPORT:</p> <p>Account Balance Per State Controller’s Office Records:</p> <p>Budget/ Adjust/ Advance: The ending balance from the SCO Agency Reconciliation Report Budget/ Adjustments and Advances column.</p> <p>Receipt/ Disbursement: The ending balance from the above SCO report Expend/ Revenue column.</p> <p>Balance: The ending balance from the SCO report Avail/ Unrealized column.</p> <p>Reverse PY Adjustments to SCO:</p> <p>Receipt/ Disbursement: The ending balance from the SCO PY End Accruals Summary Report Expend/ Revenue column.</p> <p>Balance: The ending balance from the above SCO report Avail/ Unrealized column.</p>	

EXHIBIT III-DB3 (Continued)

REPORT NAME: SCO/CALSTARS Auto Year End Report	REPORT NO: CSTARDB3
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SECTION 2 (Continued):

APPROPRIATION ADJUSTMENTS AND ACCRUALS (Continued):

BODY OF REPORT (Continued):

Reverse PY Accruals:

Receipt/ Disbursement: The ending balance from the SCO PY End Accruals Summary Report Expend/ Revenue column.

Balance: The ending balance from the above SCO report Avail/ Unrealized column.

Apply: Current Year Adjustments to SCO:

Receipt/ Disbursement: CALSTARS appropriation and special account balances for Report 3 items (current year adjustments) by GL Acct/ Subsidiary from Document and Appropriation files.

Balance: CALSTARS ending appropriation and special account balances for Report 3 items (current year adjustments) by GL Acct/ Subsidiary from Document and Appropriation files.

Total Adjustments:

Receipt/ Disbursement: Sum of the Receipt/ Disbursement column.

Balance: Sum of the Balance column.

Apply: Current Year Accruals:

Receipt/ Disbursement: CALSTARS appropriation and special account balances for Report 1 items (current year accruals) by GL Acct/ Subsidiary from Document and Appropriation files.

Balance: CALSTARS ending appropriation and special account balances for Report 1 items (current year accruals) by GL Acct/ Subsidiary from Document and Appropriation files.

Total Accruals:

Receipt/ Disbursement: Sum of the Receipt/ Disbursement column.

Balance: Sum of the Balance column.

Pending Budget Revisions:

Balance: Balances of pending budget revisions from the Appropriation File.

EXHIBIT III-DB3 (Continued)

REPORT NAME: SCO/CALSTARS Auto Year End Report	REPORT NO: CSTARDB3
SECTION 2 (Continued):	
APPROPRIATION ADJUSTMENTS AND ACCRUALS (Continued):	
BODY OF REPORT (Continued):	
SCO Adjusted Balance: If properly reconciled, this balance should equal the Balance per CALSTARS.	
Budget/ Adjust/ Advance: Sum of the Budget/ Adjust/ Advance column.	
Receipt/ Disbursement: Sum of the Receipt/ Disbursement column.	
Balance: Sum of the Balance column.	
Balance Per CALSTARS: If properly reconciled, this balance should equal the SCO Adjusted Balance.	
Budget/ Adjust/ Advance: Appropriation and special account balances from the CALSTARS Appropriation file.	
Receipt/ Disbursement: Appropriation and special account balances from the CALSTARS Appropriation file.	
Balance: Appropriation and special account ending balances from the Appropriation files.	
Funded By Reimbursements:	
If auto year-end transactions (TCs 758, 759, 760) are posted for encumbrances funded by Reimbursements, the encumbrance amounts are listed by GL.	
Encumbrances:	
Receipt/Disbursement: The amount of Encumbrances/ Allocated Encumbrances is reported as budgetary expenditures/ Accounts Payables, GL 3010. If there are no encumbrances within the appropriation, no text or amounts are displayed.	
REPORT OF EDIT MESSAGES	
The Fund Level Accruals and Appropriation Adjustments and Accruals sections of the report may contain up to eleven edits under the Report of Edit Messages area (lower left). Most of the edits are fatal; one record containing an error(s) in a fund prevents the entire fund from being transmitted. The edit messages are:	
Subsidiary does not contain a valid fund per D22 table	
GL 1110 or GL 1130 has abnormal balance	
Encumbrances for GL/Subsid exceeds CY accruals for GL/Subsid	
Appropriation is over-expended	
Out of balance by \$ _____ (Issued if SCO Adjusted Balance and Balance per CALSTARS are not equal.)	

EXHIBIT III-DB3 (Continued)

REPORT NAME: SCO/CALSTARS Auto Year End Report	REPORT NO: CSTARDB3
SECTION 2 (Continued):	
APPROPRIATION ADJUSTMENTS AND ACCRUALS (Continued):	
REPORT OF EDIT MESSAGES (Continued):	
Subsidiary not in D32 table	
General Ledger not in D31 table	
Has CALSTARS data; no SCO data found	
Has SCO data; no CALSTARS data found	
No SCO acct segment on AS table	
GL 1600 requires subsidiary	
GL 6297 must be reclassified to GL 1400 or GL 3110	
Accruals not allowed in a reverting appropriation	
SPECIAL NOTES:	
This report is sorted by the SCO Account information. For CALSTARS data, the SCO Account information is derived from the SCO Account Segment in the AS Table. Appropriations or special accounts with no SCO Account Segment are located in the front of the report.	
Automated year-end (electronic transmittal) for appropriations or special accounts require completion of the CALSTARS SCO Account Segments in the AS table.	
Prior year revenue accounts may have the edit "out of balance by \$ ____". If there are no new accruals or adjustments on the accounts, the rest of the fund's records will transmit.	
One non-transmittable record in a fund prevents the entire fund from transmitting. When an account has edits and there are no accruals or adjustments, the fund's records may be transmitted.	
TC 535 (Cash on Hand) must be posted with a PCA or AS for auto year-end purposes.	
TC 530 (Cash On Hand) must be posted with AS for auto year-end purposes.	
Report 3 items recorded with automated year-end TC's 753/TC 754 for revenue accounts must have a Source code for auto year-end purposes.	
A final reconciliation of document file subsidiaries to GL subsidiaries (D09 or D10 report to G02 or S01 report) must be done to ensure proper transmittal of data to SCO, particularly for GL 1400 documents.	
Each accrual and adjustment should have a unique Document Number. However, TC 174 (Reimbursement Accrual) must have a unique document number when the Subsidiary changes.	

EXHIBIT III-DB3 (Continued)

REPORT NAME: SCO/CALSTARS Auto Year End Report	REPORT NO: CSTARDB3
<p>SECTION 2 (Continued):</p> <p>APPROPRIATION ADJUSTMENTS AND ACCRUALS (Continued):</p> <p>SPECIAL NOTES (Continued):</p> <p>This report does not display nominal accounts such as GL 9000 Budgetary Expenditures.</p> <p>This report does not have C and Q (control) accounts. To monitor the status of a C or Q account, refer to the CSTARDB2 report.</p> <p>Null reports are produced when there are no records to report (blank, N, & T options); pages with all \$0 amounts are produced when there are accruals or adjustments that net to \$0 by GL and subsidiary.</p> <p>The automated year-end transaction codes (TC 750 – TC 760) may be posted the same day the electronic transmittal is requested (CALSTARS Menu F.2); however, it is not recommended.</p> <p>The automated year-end transaction codes (TC 750 – TC 760) may be posted the same day as the report is requested (A1 option).</p> <p>This report is only available at PY option and may not be available until approximately July 7.</p> <p>The following accounts are not subject to the “appropriation is overexpended” edit:</p> <ul style="list-style-type: none">Categories 90, 91, 92, 96, 97, 98, 99Program 99 – Clearing AccountElement 02 – Distributed AdministrationFixed expenditure accounts (appropriations without budgets). <p>The following lower level GLs are derived based on the Subsidiary and displayed on the report with the subsidiary:</p> <ul style="list-style-type: none">1410 (based on 1400) and 3114 (based on 3110). <p>The following lower level GL accounts are derived based on the Subsidiary:</p> <ul style="list-style-type: none">1420 (hard coded based on 1400), 1500 (for 1510, 1540, or 1590), 1740 (for 1741, 1742, or 1749), 2110 (for 2111 - 2119), 2140 (for 2143 or 2149), 3115 (hard coded based on 3110), 3400 (for 3410 or 3420), and 3500 (for 3510) <p>Although some CALSTARS transactions require a subsidiary code, subsidiary codes are not displayed on the DB3 report for the following GL accounts:</p> <ul style="list-style-type: none">Contra accounts to 1600 (e.g. 1319, 1315) that report subsidiary at year- end.GL 1330 (even when attached to a loan liquidation 2110 or 2140)GL 1750GL 2120.	

EXHIBIT III-DB3 (Continued)

REPORT NAME: SCO/CALSTARS Auto Year End Report	REPORT NO: CSTARDB3
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SECTION 2 (Continued):

APPROPRIATION ADJUSTMENTS AND ACCRUALS (Continued):

SPECIAL NOTES (Continued):

The **0** preceding the GL subsidiary for GL 1600 (e.g. GL 1600.01319) is not displayed on the report, but is displayed on the electronic transmittal.

Auto year-end TC's 750 – 760 are not reversed in the new year.

REPORT SORT:

SCO DATA FIELD	SELECTION OPTIONS	PAGE-BREAK	SUB-TOTAL
Organization	None	Yes	No
Section	None	Yes	No
Fund	None	Yes	No
Sub-fund/Fund Detail	None	Yes	No
ENY	None	Yes	No
Reference	None	Yes	No
Category	None	Yes	No
Program	None	Yes	No
Element	None	Yes	No
Component	None	Yes	No
Task	None	Yes	No
Source	None	Yes	No
Account Type	None	Yes	No

EXHIBIT III-DB3 (Continued)

REPORT NAME: SCO/CALSTARS Auto Year End Report	REPORT NO: CSTARDB3
<p>SECTION 3:</p> <p>GENERAL LEDGER ACCOUNT VERIFICATION:</p> <p>This information is used to verify that all account information is selected for the report. All selected account information is summarized by GL Account for comparison with the CALSTARS G02 report. The report can be used to identify the automated year-end transactions required when the Fund Level Accruals section of the DB3 is not balanced.</p> <p>An example of the General Ledger Verification section of the Automated SCO Year-end Report is displayed on page III-D-31.</p> <p>HEADER:</p> <p>FUND (number and name)</p> <p>BODY OF REPORT:</p> <p>GL Acct: GL number from D31 table.</p> <p>Description: GL title from D31 table.</p> <p>Debits: Sum of financial amounts found in the Fund Level Accruals and Appropriation Adjustments and Accruals sections of the report for General Ledgers that normally have a Debit balance. If the sum is a credit balance (abnormal), a '-' is printed to right of the amount.</p> <p>Credits: Sum of financial amounts found in the Fund Level Accruals and Appropriation Adjustments and Accruals sections of the report for General Ledgers that normally have a Credit balance. If the sum is a debit balance (abnormal), a '-' is printed to the right of the amount.</p> <p>Total Fund: Sum of Debits column; sum of Credits column.</p> <p>Footnote D: Amounts Will Not Reconcile To G02 Once Auto YE TC's Post</p> <p>After input of the automated transaction codes (TC 750 – TC 760), GL accounts 1400, 3110, 3400, and 5330 on the DB3 report may no longer reconcile to the G02 report.</p> <p>Footnote E: GL 55xx May Or May Not Reconcile To The G02 Report</p> <p>The amount shown in Fund Balance (GL 55XX) in the DB3 GL Verification page will not necessarily agree with the G02 Post-closing Fund Balance report. The DB3 Report uses this account as a "balancing figure" to net the debits and credits depending on the other GL accounts displayed or not included, (i.e., GL 1730 Prepayments).</p> <p>Footnote F: Agencies Must Report Prepay To ARF (Auto Year End TC 750)</p> <p>This footnote appears after agencies have posted automated year-end transaction code (TC 750) to report GL 1730 Prepayments to the ARF and GL 5330 Reserve for Prepaid Items (Subsidiary 0602).</p>	

EXHIBIT III-DB3 (Continued)

REPORT NAME: SCO/CALSTARS Auto Year End Report	REPORT NO: CSTARDB3
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SECTION 3 (Continued):

GENERAL LEDGER ACCOUNT VERIFICATION (Continued):

SPECIAL NOTES (Continued):

Report of Edit messages do not appear on the General Ledger Account Verification.

When the DB3 is requested with an **N** or **T** report option, the General Ledger Account Verification is not produced.

Fund Balance is displayed as GL 55XX on the General Ledger Account Verification.

The GL Account Verification section contains only balances for the real GL accounts that represent accruals and adjustments to SCO, such as GL 1110 General Cash. It does **not** include accounts already recorded by SCO such as:

GL 1140 Cash in State Treasury

GL 1210 Deposits in SMIF

GL 1730 Prepayments to Other Funds or Appropriations

Note: Prepayments to the ARF (Subsidiary 0602) must be reported to SCO by posting TC 750.

GL 5330 Reserve For Prepaid Items

Nominal accounts (GL 8000 Revenue through GL 9891 Refunds to Reverted Appropriations)

Any other general ledger account that would not be reported on the manual year-end statement Report 1 - Report of Accruals (Forms 571 A, B).

GL 1600 Provision for Deferred Receivables will not reconcile to the G02 Post-closing Trial Balance Report if the transactions to record subsidiaries (TC 593s) were posted with incorrect amounts - see the G02 Subsidiaries on File section for related error messages. The TC 593 transactions must be corrected in order to balance to the G02 Report, and prior to transmitting the year-end data to SCO.

REPORT SORT:

SCO DATA FIELD	SELECTION OPTIONS	PAGE-BREAK	SUB-TOTAL
Organization	None	Yes	No
Sub-fund/Fund Detail	None	Yes	No
GL Acct	None	N/A	No

EXHIBIT III-D01

REPORT NAME:	Document Report of Encumbrances, Obligations and Payables	REPORT NO:	CSTARD01
PURPOSE:	Provides information to assist in monitoring the status of individual liabilities.		
DESCRIPTION:	The D01 Report displays Document File records for the following General Ledgers: 3010, 3040, 3110, 3210, 3220, 3290, 3730, 6150 and 6170. See the D05 Report for GL 3020.		
REPORT REQUEST OPTIONS:			
Report Period:			
FM:	CM, PM or PY		
P:	Not Applicable		
Level of Detail:			
<u>Index (I)</u>	<u>Program (P)</u>	<u>Object/Source (O/S)</u>	<u>Fund (F)</u>
0-No Organization 1-Section	0-All Records 1-Project 2-Work Phase	Not Applicable	1-Fund 2-Fund Detail
Fund Selection:	Blank (all Funds) or any valid Fund		
GLAN Selection:	Blank (all GLs), 3010, 3040, 3110, 3210, 3220, 3290, 3730, 6150 or 6170		
Additional Report Selection Options:			
Index Range:	Enter the Index or range of Indexes. Leave blank for all Indexes.		
PCA Range:	Enter the PCA or range of PCAs. Leave blank for all PCAs.		
OBJ Range:	Enter the Object Detail or range of Object Details. Leave blank for all Object Details.		
FFY Selection:	Enter the FFY or leave blank for all FFYs.		
PRJ/WP Selection:	Enter the Project and Work Phase independently, or a combination of Project and Work Phase. Leave blank for all Project/Work Phases.		
Destination Options:	All available output media		
E1 (Electronic Storage) Report Request Options: E1 options are limited to the following:			
Report Period FM:	PM or PY		
Level of Detail:	All options available		
Fund Selection:	Blank only		
GLAN Selection:	Blank only		
Additional Report Selection Options:	All selections and ranges – Blank only		

EXHIBIT III-D01 (Continued)

REPORT NAME: Document Report of Encumbrances, Obligations and Payables	REPORT NO: CSTARD01																																				
FINANCIAL ELEMENTS: <p style="margin-left: 20px;"> Original Document: The amount of funds encumbered or obligated by the original accounting transaction. Normal balance is a Credit. </p> <p style="margin-left: 20px;"> Adjustments: Net of subsequent entries to increase or decrease the original document amount. Normal balance may be a Debit or Credit. </p> <p style="margin-left: 20px;"> Liquidations: The amount that has been liquidated. For Encumbrances (6150) when a final payment is recorded, this amount is the sum of the original and adjustments columns. Normal balance is a Debit. </p> <p style="margin-left: 20px;"> Payments: The actual expenditures or payments made against the document. For Encumbrances (6150), this may be more than the amount in the liquidations column. Normal balance is a Debit. </p> <p style="margin-left: 20px;"> Balance: Calculated as the sum of Original Document, Adjustments, and Liquidations. </p>																																					
SPECIAL NOTES: <p style="margin-left: 20px;"> If the requested Program level is 1 or 2, only documents with a Project are selected. (Project not blank.) </p> <p style="margin-left: 20px;"> Obligations are not shown on a PY report. </p> <p style="margin-left: 20px;"> Zero balance documents are excluded on a PY report. </p>																																					
REPORT SORT: <table border="1" style="width: 100%; border-collapse: collapse; margin-top: 10px;"> <thead> <tr> <th style="text-align: center;">DATA FIELD</th> <th style="text-align: center;">SELECTION OPTIONS</th> <th style="text-align: center;">PAGE-BREAK</th> <th style="text-align: center;">SUB-TOTAL</th> </tr> </thead> <tbody> <tr> <td>Section</td> <td>Level of Detail: I</td> <td style="text-align: center;">Yes</td> <td style="text-align: center;">Yes</td> </tr> <tr> <td>Project</td> <td>Level of Detail: P</td> <td style="text-align: center;">Yes</td> <td style="text-align: center;">Yes</td> </tr> <tr> <td>Fund</td> <td>Level of Detail: F</td> <td style="text-align: center;">Yes</td> <td style="text-align: center;">Yes</td> </tr> <tr> <td>General Ledger</td> <td>None</td> <td style="text-align: center;">Yes</td> <td style="text-align: center;">Yes</td> </tr> <tr> <td>Subsidiary</td> <td>None</td> <td style="text-align: center;">Yes</td> <td style="text-align: center;">Yes</td> </tr> <tr> <td>Document Number</td> <td>None</td> <td style="text-align: center;">No</td> <td style="text-align: center;">No</td> </tr> <tr> <td>FFY</td> <td>None</td> <td style="text-align: center;">No</td> <td style="text-align: center;">No</td> </tr> <tr> <td>Program/Category</td> <td>None</td> <td style="text-align: center;">No</td> <td style="text-align: center;">No</td> </tr> </tbody> </table>		DATA FIELD	SELECTION OPTIONS	PAGE-BREAK	SUB-TOTAL	Section	Level of Detail: I	Yes	Yes	Project	Level of Detail: P	Yes	Yes	Fund	Level of Detail: F	Yes	Yes	General Ledger	None	Yes	Yes	Subsidiary	None	Yes	Yes	Document Number	None	No	No	FFY	None	No	No	Program/Category	None	No	No
DATA FIELD	SELECTION OPTIONS	PAGE-BREAK	SUB-TOTAL																																		
Section	Level of Detail: I	Yes	Yes																																		
Project	Level of Detail: P	Yes	Yes																																		
Fund	Level of Detail: F	Yes	Yes																																		
General Ledger	None	Yes	Yes																																		
Subsidiary	None	Yes	Yes																																		
Document Number	None	No	No																																		
FFY	None	No	No																																		
Program/Category	None	No	No																																		

EXHIBIT III-D01 (Continued)

CSTARD01 9990 (DEST: AA SPEC) PM, ,1,0,0,1,0001, ***** RUN:10/27/05 TIME:06.01
 FISCAL MONTH: 03 SEPTEMBER 1(SEC) 0(NOPRJ)***** 1(FUND) FUND(0001) GL(ALL)

DEPARTMENT OF AIR QUALITY
 DOCUMENT REPORT OF OUTSTANDING ENCUMBRANCES, OBLIGATIONS AND PAYABLES
 AS OF 09/30/05

***** PAGE 38

SECTION :00
 FUND :0001 GENERAL FUND
 GENERAL LEDGER :6150 ENCUMBRANCES
 SUBSIDIARY :

DOCUMENT-SFX	FFY	PROGRAM/CAT	C-OB-DTL-AO	ENY	ORIGINAL DOC	ADJUSTMENTS	LIQUIDATIONS	PAYMENTS	BALANCE					
FD_I	FS	M	REF	INDX	PCA	PROJ	WP	DOC DATE	CR DATE	LP DATE	CL DATE	VENDOR-SFX	VENDOR NAME	
CP053007-01	05					3-11-226		05	798.40		0.00			798.40
D	1	001	4016	40100				09-13-05	09-13-05	09-13-05		9999999999-99	AUDIO GRAPHIC SYSTEM	
CP053007-02	05					3-23-346		05	1,800.00		0.00			1,800.00
D	1	001	4016	40100				09-13-05	09-13-05	09-13-05		9999999999-99	AUDIO GRAPHIC SYSTEM	
CP053009-00	05					3-11-226		05	938.18		0.00			938.18
D	1	001	2510	25100				09-26-05	09-26-05	10-25-05		9999999999-99	GATEWAY PROFESSIONAL LLC	
CP053012-00	05					3-29-436		05	1,026.32		0.00			1,026.32
D	1	001	4018	40100				09-26-05	09-26-05	10-06-05		9999999999-99	MARKETWARE TECHNOLOGIES	
DP042000-00	04					3-26-414		04	131.00		0.00			63.50
D	1	001	2520	25200				08-18-04	09-23-04			9999999999-99	ONE LEGAL, INC.	
DP042001-00	04					3-26-414		04	3,836.75		0.00			1,122.40
D	1	001	2520	25200				08-18-04	09-23-04			9999999999-99	ESQUIRE DEPOSITION SERVICE, LLC	
DP042004-00	04					3-23-345		04	161.10		0.00			0.00
D	1	001	5430	54300				09-08-04	07-26-05			9999999999-99	HONEYWELL INC	
DP042004-01	04					3-23-345		04	161.10		0.00			0.00
D	1	001	5410	54100				09-08-04	07-26-05			9999999999-99	HONEYWELL INC	
DP042007-00	04					3-26-418		04	500.00		0.00			29.80
D	1	001	5430	54300				11-08-04	11-22-04	11-29-04		9999999999-99	FIRST RESPONSE ERGONOMICS	
S0460002-00	04					3-26-418		04	49,927.50		0.00			0.00
D	1	001	1010	10100				06-23-05	06-23-05	07-22-05		9999999999-99	ALTEC SYSTEMS, INC DBA SOFTFILE	
S0460004-00	04					3-26-418		04	900.00		225.00			0.00
D	1	001	1010	10100				06-23-05	06-23-05	07-26-05		9999999999-99	ERGONOMICS & INJURY PREVENTION	
S0540016-00	05					3-26-418		05	12,090.00		0.00			12,090.00
D	1	001	2510	25100				09-29-05	09-29-05	10-20-05		9999999999-99	LEXIS-NEXIS GROUP	
S0550002-00	05					3-26-418		05	400,000.00		0.00			372,199.45
D	1	001	5460	54600				07-27-05	07-27-05	10-03-05		9999999999-99	CENTRAL TRUST BANK	

EXHIBIT III-D02

REPORT NAME: Aged Revolving Fund Advances	REPORT NO: CSTARD02		
PURPOSE:	Provides information to help monitor the status of outstanding Office Revolving Fund advances to employees and vendors.		
DESCRIPTION:	The report displays Fund 0998 Document File records with balances in one of five aging columns. This report can help agencies collect or clear outstanding Office Revolving Fund Advances as required by SAM. The report can also help review employee advances for compliance with IRS Tax laws.		
REPORT REQUEST OPTIONS:			
Report Period:			
FM:	CM, PM or PY		
P:	Not Applicable		
Level of Detail:			
<u>Index (I)</u>	<u>Program (P)</u>	<u>Object/Source (O/S)</u>	<u>Fund (F)</u>
0-No Organization	0-Sort by Vendor	Not Applicable	1-Fund
1-Section	Number		2-Fund Detail
	1-Sort by Document		
	Number		
Fund Selection: Not Applicable			
GLAN Selection: Blank (all GLs), 1190, 1710, 1712 or 1714			
Additional Report Selection Options: Not applicable			
Destination Options: All available output media			
E1 (Electronic Storage) Report Request Options: E1 options are limited to the following:			
Report Period FM:	PM or PY		
Level of Detail:	All options available		
GLAN Selection:	Blank only		
FINANCIAL ELEMENTS:			
The following General Ledgers are displayed:			
<ul style="list-style-type: none"> • 1190–Cash On Hand (ORF disbursements to establish petty cash) • 1710–Expense Advances • 1712–Travel Advances • 1714–Salary Advances. 			
Depending upon the length of time the document has been outstanding, the document balance is displayed in one of five aging columns:			
<ul style="list-style-type: none"> • 0-30 days • 31-60 days • 61-90 days • 91-120 days • Over 120 days. 			

EXHIBIT III-D02 (Continued)

REPORT NAME: Aged Revolving Fund Advances	REPORT NO: CSTARD02
--	----------------------------

FINANCIAL ELEMENTS (Continued):

Document Balance: Calculated as the sum of Original, Adjustments and Liquidations. Normal balance is a Debit.

SPECIAL NOTES:

The aging is based upon a calculation of the number of days between the original accounting transaction Document Date (or Create Date if Document Date is not present) and the report "As Of Date".

If the requested **Index** level is **1**, the report sorts records by Section from the IC Table when Index is present. Agencies do not have to perform Section General Ledger accounting in order to have documents sorted by Section on this report.

If the requested **Fund** level is **2**, the report sorts records by the Fund Detail code in the information segment of the record. Agencies do not have to perform Appropriation Fund Detail accounting in order to have documents sorted by Fund Detail on this report.

REPORT SORT:

When the requested Program level is **0**:

DATA FIELD	SELECTION OPTIONS	PAGE-BREAK	SUB-TOTAL
Section	Level of Detail: I	Yes	No
Fund	Level of Detail: F	Yes	No
FFY	None	Yes	No
General Ledger	None	Yes	Yes
Employee Number	Level of Detail: P	No	No
Document Number	Level of Detail: P	No	No

When the requested Program level is **1**:

DATA FIELD	SELECTION OPTIONS	PAGE-BREAK	SUB-TOTAL
Section	Level of Detail: I	Yes	No
Fund	Level of Detail: F	Yes	No
FFY	None	Yes	No
General Ledger	None	Yes	Yes
Document Number	Level of Detail: P	No	No
Employee Number	Level of Detail: P	No	No

EXHIBIT III-D02 (Continued)

CSTARD02 9990 (DEST: AA SPEC) PM, ,1,1,0,1, ,1712, , ***** RUN:10/27/05 TIME:06.01
 FISCAL MONTH: 03 SEPTEMBER 1(SEC) 1(DOC)***** 1(FUND)***** GL(1712)

DEPARTMENT OF AIR QUALITY
 AGED REVOLVING FUND ADVANCES
 AS OF 09/30/05

***** PAGE 1

SECT:
 FUND: 0998 OFFICE REVOLVING FUND
 FFY: 05
 GL ACCT NO: 1712 TRAVEL ADVANCES

DOCUMENT NUMBER	EMPLOYEE NUMBER	EMPLOYEE NAME	CREATE DATE	DOCUMENT DATE	AGED BALANCE				
			- DATE -	- DATE -	0-30	31-60	61-90	91-120	OVER 120
420-2233-12	9999999999	JOHN A DOE	09/15/05	09/15/05	218.25	0.00	0.00	0.00	0.00
420-2233-13	9999999999	JOHN B DOE	09/15/05	09/15/05	229.32	0.00	0.00	0.00	0.00
420-2233-14	9999999999	JOHN C DOE	09/15/05	09/15/05	503.14	0.00	0.00	0.00	0.00
42018696-70	9999999999	JOHN D DOE	06/18/01	06/15/01	0.00	0.00	0.00	0.00	488.06
42022049-20	9999999999	JOHN E DOE	05/25/05	05/23/05	0.00	0.00	0.00	0.00	237.71
*TOTAL GL-ACCT 1712					950.71	0.00	0.00	0.00	725.77

EXHIBIT III-D03

REPORT NAME: Accounts Receivable Aging Report	REPORT NO: CSTARD03		
PURPOSE: Provides information to help monitor Accounts Receivable.			
DESCRIPTION: The report selects Document File records for GLs 1311 through 1599. Documents with a balance are displayed on the report in one of five aging columns. This report can help agencies collect outstanding receivables.			
REPORT REQUEST OPTIONS:			
Report Period:			
FM: CM, PM or PY P: Not Applicable			
Level of Detail:			
<u>Index (I)</u> 0-No Organization 1-Section	<u>Program (P)</u> 0-All Records 1-Project 2-Work Phase	<u>Object/Source (O/S)</u> 0-GLAN 1-No GLAN	<u>Fund (F)</u> 0-No Fund 1-Fund 2-Fund Detail 3-No Fund by Subsidiary 4-Fund No Subsidiary 5-Fund Detail No Subsidiary
Fund Selection: Blank (all Funds) or any valid Fund (except 0998)			
GLAN Selection: Blank (all GLs) or any valid GL from 1311 through 1599			
Additional Report Selection Options:			
Index Range:	Not Applicable.		
PCA Range:	Not Applicable.		
OBJ Range:	Not Applicable.		
FFY Selection:	Enter the FFY or leave blank for all FFYs.		
PRJ/WP Selection:	Enter the Project and Work Phase independently, or a combination of Project and Work Phase. Leave blank for all Project/Work Phases.		
Destination Options: All available output media			
E1 (Electronic Storage) Report Request Options: E1 options are limited to the following:			
Report Period FM:	PM or PY		
Level of Detail:	All options available		
Fund Selection:	Blank only		
GLAN Selection:	Blank only		
Additional Report Selection Options: All selections and ranges – Blank only			

EXHIBIT III-D03 (Continued)

REPORT NAME: Accounts Receivable Aging Report	REPORT NO: CSTARD03
--	----------------------------

FINANCIAL ELEMENTS:

The outstanding balance for each receivable document is displayed in one of the following aging columns:

- 0-30 days
- 31-60 days
- 61-90 days
- 91-120 days
- Over 120 days (items over 365 days marked with '&' to the right of the column).

Document Balance: Calculated as the sum of Original, Adjustments and Liquidations. Normal balance is a Debit.

SPECIAL NOTES:

The aging is based upon a calculation of the number of days between the original accounting transaction Document Date (or Create Date if Document Date is not present) and the report "As Of Date". Document Date and Create Date are not displayed on the report.

Dollar amounts up to \$9999999,999.99 can be displayed in each column and in all 'Total' lines. However, note that some commas have been dropped to provide the necessary space.

The GL totals should reconcile to the G01 Report and agree with other document reports such as the Receivable Status Report (D04).

Vendor Number is displayed without Vendor Suffix.

If the requested Program level is **1** or **2**, **only** documents with a Project are selected. (Project not blank.)

If the requested Fund level is 0, there is no sort or page break by Subsidiary.

Amounts in the "Over 120" column that are over one year old (365 days) are marked with an ampersand (&).

After the "Total Subsidiary" line, two additional Total lines display the dollar value in the "Over 120" column:

Total 120-365 Days
Total Over 365 Days

REPORT SORT:

DATA FIELD	SELECTION OPTIONS	PAGE-BREAK	SUB-TOTAL
Section	Level of Detail: I	Yes	Yes
Project	Level of Detail: P	Yes	Yes
Fund	Level of Detail: F	Yes	Yes
General Ledger	None	Yes ¹	Yes ¹
Subsidiary	None	Yes	Yes
Vendor Number	None	No	No
Document Number	None	No	No
FFY	None	No	No

¹Except at Fund Level 0

EXHIBIT III-D03 (Continued)

CSTARD03 9990 (DEST: AA SPEC) PM, ,1,0,0,1,0001,1400, ***** RUN:10/27/05 TIME:06.01
 FISCAL MONTH: 03 SEPTEMBER 1 (SEC) 0 (NOPRJ) ***** 1 (FUND) FUND (0001) GL (1400)
 DEPARTMENT OF AIR QUALITY
 ACCOUNTS RECEIVABLE AGING
 AS OF 09/30/05

***** PAGE 1
 SECTION: 00
 FUND: 0001 GENERAL FUND
 GLAN: 1400 DUE FROM OTHER FUNDS OR APPROPRIATIONS
 SUBSIDIARY:00010000 DUE FRM GEN FD

*****				-----AGED BALANCE IN DAYS-----					*****	
VENDOR NAME	VENDOR NUMBER	DOC-SFX	FY SOURCE AS	0-30	31-60	61-90	91-120	OVER 120		
SCO		POL2005--01	05 991913-28	7,000.00	0.00	0.00	0.00	0.00		
DEPT OF CORREC		SPP20050-02	05 580200	5,000.00	0.00	0.00	0.00	0.00		
CORRECTIONS		TR031111-48	03 991913-14	0.00	0.00	0.00	0.00	200.00		
CORRECTIONS		T0302-10-18	03 991913-14	0.00	0.00	0.00	0.00	50.00		
CORRECTIONS		T0304-11-96	03 991913-14	0.00	0.00	0.00	0.00	200.00		
FORESTRY & FIR		T0308-10-37	03 991913-14	0.00	0.00	0.00	0.00	100.00		
CORRECTIONS		T0308-11-88	03 991913-14	0.00	0.00	0.00	0.00	400.00		
EDUCATION		T0309-10-22	03 991913-14	0.00	0.00	0.00	0.00	50.00		
*TOTAL SUBSIDIARY				12,000.00	0.00	0.00	0.00	1,000.00		
TOTAL 120-365 DAYS								1,000.00		
TOTAL OVER 365 DAYS								0.00		
*TOTAL GENERAL LEDGER 1400				12,000.00	0.00	0.00	0.00	1,000.00		

EXHIBIT III-D04

REPORT NAME: Receivable Status Report	REPORT NO: CSTARD04		
PURPOSE: Provides information to monitor Accounts Receivables.			
DESCRIPTION: The report selects Document File records for the following GLs: 1311 through 1315, 1319, 1330, 1340, 1380, 1400 and 1500.			
REPORT REQUEST OPTIONS:			
Report Period:			
FM: CM, PM or PY P: Not Applicable			
Level of Detail:			
<u>Index (I)</u> 0-No Organization 1-Section	<u>Program (P)</u> 0-All Records 1-Project 2-Work Phase	<u>Object/Source (O/S)</u> Not Applicable	<u>Fund (F)</u> 0-No Fund 1-Fund 2-Fund Detail
Fund Selection: Blank (all Funds) or any valid Fund			
GLAN Selection: Blank (all GLs), 1311-1315, 1319, 1330, 1340, 1380, 1400 or 1500			
Additional Report Selection Options:			
Index Range:	Enter the Index or range of Indexes. Leave blank for all Indexes.		
PCA Range:	Enter the PCA or range of PCAs. Leave blank for all PCAs.		
OBJ Range:	Enter the Object Detail or range of Object Details. Leave blank for all Object Details.		
FFY Selection:	Enter the FFY or leave blank for all FFYs.		
PRJ/WP Selection:	Enter the Project and Work Phase independently, or a combination of Project and Work Phase. Leave blank for all Project/Work Phases.		
Destination Options: All available output media			
E1 (Electronic Storage) Report Request Options: E1 options are limited to the following:			
Report Period FM: PM or PY Level of Detail: All options available Fund Selection: Blank only GLAN Selection: Blank only Additional Report Selection Options: All selections and ranges – Blank only			

EXHIBIT III-D04 (Continued)

REPORT NAME: Receivable Status Report	REPORT NO: CSTARD04
--	----------------------------

FINANCIAL ELEMENTS:

Original: The amount of the receivable document established by the original accounting transaction. Normal balance is a Debit.

Adjustments: Net of subsequent adjustment entries to either increase or decrease the original document amount. Normal balance may be either a Debit or Credit.

Liquidations: Collections or liquidations made against the document. Normal balance is a Debit.

Balance: Calculated as Original less Adjustments less Liquidations. Normal balance is a Debit.

SPECIAL NOTES:

The Total for each GL should agree with the G01 Report and with other Document File reports such as the D03 Report.

If the requested Program level is **1** or **2**, **only** documents with a Project are selected. (Project not blank.)

PY reports exclude documents with a zero balance.

REPORT SORT:

DATA FIELD	SELECTION OPTIONS	PAGE-BREAK	SUB-TOTAL
Section	Level of Detail: I	Yes	Yes
Project	Level of Detail: P	Yes	Yes
Fund	Level of Detail: F	Yes	Yes
General Ledger	None	Yes	Yes
Subsidiary	None	Yes	Yes
Document Number	None	No	No
Vendor Number	None	No	No

EXHIBIT III-D04 (Continued)

CSTARD04 9990 (DEST: AA SPEC) PM, ,1,0,0,1,0001,1400, ***** RUN:10/27/05 TIME:06.01
 FISCAL MONTH: 03 SEPTEMBER 1 (SEC) 0 (NOPRJ) ***** 1 (FUND) FUND (0001) GL (1400)
 DEPARTMENT OF AIR QUALITY
 RECEIVABLE STATUS REPORT
 AS OF 09/30/05

***** PAGE 4

SECTION: 00
 FUND: 0001 GENERAL FUND
 GLAN: 1400 DUE FROM OTHER FUNDS OR APPROPRIATIONS
 SUBSIDIARY: 00010000 DUE FRM GEN FD

DOC-SFX		VENDOR-SFX			VENDOR NAME				ORIGINAL				ADJUSTMENTS		LIQUIDATIONS		BALANCE	
FFY	FUND	FD	FS	M	REF	PROGRAM/CAT	OD	AO	INDX	SOURCE	AS	PCA	PROJ	WP	DOC DATE	LP DATE	DUE DATE	CL DATE
1004AA00-10						AGRICULTURAL LABOR RELATIONS BOARD						3,336.00			0.00		3,336.00	0.00
2004	0001	00	R	1	001				2520	991913	17	81000			04-30-2005	07-20-2005		
1004AA00-11						AGRICULTURAL LABOR RELATIONS BOARD						3,475.00			0.00		3,475.00	0.00
2004	0001	00	R	1	001				2520	991913	17	81000			05-31-2005	08-23-2005		
1004AA01-12						AGRICULTURAL LABOR RELATIONS BOARD						12,625.82			0.00		12,625.82	0.00
2004	0001	00	R	1	001				2520	991913	17	81000			06-30-2005	08-23-2005		
1006AA00-02						DEPARTMENT OF ALCOHOL						0.00			0.00		0.00	0.00
2005	0001	00	R	1	001				2520	991913	17	81000			08-31-2005	10-12-2005		
1006AA00-10						DEPARTMENT OF ALCOHOL AND DRUG PRO						778.40			778.40-		0.00	0.00
2004	0001	00	R	1	001				2520	991913	17	81000			04-30-2005	08-10-2005		
1006AA00-11						DEPARTMENT OF ALCOHOL AND DRUG PRO						34.75			0.00		34.75	0.00
2004	0001	00	R	1	001				2520	991913	17	81000			05-31-2005	09-29-2005		
1006EE00-01						DEPARTMENT OF ALCOHOL & DRUG PROGR						824.90			0.00		0.00	824.90
2005	0001	00	R	1	001				2520	991913	17	81000			07-31-2005	10-13-2005		
1006EE00-02						DEPARTMENT OF ALCOHOL						0.00			0.00		0.00	0.00
2005	0001	00	R	1	001				2520	991913	17	81000			08-31-2005	10-12-2005		
10060000-10						DEPARTMENT OF ALCOHOL AND DRUG PRO						69.50			0.00		0.00	69.50
2004	0001	00	R	1	001				2520	991913	17	81000			04-30-2005	06-03-2005		
1010AA00-02						CALIFORNIA COMMUNITY C						0.00			0.00		0.00	0.00
2005	0001	00	R	1	001				2520	991913	17	81000			08-31-2005	10-12-2005		
1010AA00-08						CALIFORNIA COMMUNITY COLLEGES						34.75			0.00		0.00	34.75
2004	0001	00	R	1	001				2520	991913	17	81000			02-28-2005	03-25-2005		

EXHIBIT III-D05

REPORT NAME: Document Report of Claims Filed	REPORT NO: CSTARD05		
PURPOSE:	Provides information on outstanding Claims Filed documents. The report can help determine if SCO CD102s have been received and posted.		
DESCRIPTION:	The report contains Document File records in GL 3020. These documents are created as a result of TC 360 and 361 for automated and manual claim schedules. Refer to the H04, Claims In Process and Filed Activity Report, for GL 3021 information. Documents are liquidated with TC 252 and 362.		
REPORT REQUEST OPTIONS:			
Report Period:			
FM:	CM, PM or PY		
P:	Not Applicable		
Level of Detail:			
<u>Index (I)</u>	<u>Program (P)</u>	<u>Object/Source (O/S)</u>	<u>Fund (F)</u>
0-No Organization 1-Section	Not Applicable	Not Applicable	0-No Fund 1-Fund 2-Fund Detail
Fund Selection: Blank (all Funds) or any valid Fund			
GLAN Selection: Not Applicable			
Additional Report Selection Options: Not applicable			
Destination Options: All available output media			
E1 (Electronic Storage) Report Request Options: E1 options are limited to the following:			
Report Period FM:	PM or PY		
Level of Detail:	All options available		
Fund Selection:	Blank only		
FINANCIAL ELEMENTS:			
Claims Filed: Total for the Claim Schedule (Original Document Amount). Normal balance is a Debit.			
Adjustments: Total of adjustments (Adjustment Amount) made to the Claim Schedule. Balance may be either a Debit or Credit.			
Warrants Written: The amount of Claims Paid (Liquidation Amount) by the SCO as entered in CALSTARS from CD102s, Notices of Claims Paid. Normal balance is a Credit.			
Balance: Calculated as Claims Filed plus Adjustments minus Warrants Written. Normal balance is a Debit.			

EXHIBIT III-D05 (Continued)

REPORT NAME: Document Report of Claims Filed	REPORT NO: CSTARD05
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SPECIAL NOTES:

Zero balance documents are excluded on a PY request.

PM reports exclude documents with a zero balance when the "Document Create Date" (Month and Year) is greater than the report "As Of Date".

REPORT SORT:

DATA FIELD	SELECTION OPTIONS	PAGE-BREAK	SUB-TOTAL
Section	Level of Detail: I	Yes	Yes
ENY	None	Yes	Yes
Fund	Level of Detail: F	No	Yes
FFY	None	No	Yes
Document/ Claim Schedule	None	No	No
Appropriation Symbol	Not displayed	No	No
Fund Source	Not displayed	No	No
Method	Not displayed	No	No
Reference	Not displayed	No	No

EXHIBIT III-D06

REPORT NAME: Document Report by Appropriation	REPORT NO: CSTARD06		
PURPOSE: Provides information for monitoring the status of ALL documents by their appropriation classification, and some documents with no appropriation classification such as ORF advances and Account Receivables-Other.			
DESCRIPTION: This report includes all Document File records, including those that are not normally supported in the Document File. See D16 Report also.			
REPORT REQUEST OPTIONS:			
Report Period:			
FM: CM, PM or PY P: Not Applicable			
Level of Detail:			
<u>Index (I)</u> Not Applicable	<u>Program (P)</u> Not Applicable	<u>Object/Source (O/S)</u> Not Applicable	<u>Fund (F)</u> 1-Fund 2-Fund Detail
Fund Selection: Blank (all Funds) or any valid Fund			
GLAN Selection: Blank (all GLs) or any valid GL			
Additional Report Selection Options:			
Index Range:	Enter the Index or range of Indexes. Leave blank for all Indexes.		
PCA Range:	Enter the PCA or range of PCAs. Leave blank for all PCAs.		
OBJ Range:	Enter the Object Detail or range of Object Details. Leave blank for all Object Details.		
FFY Selection:	Enter the FFY or leave blank for all FFYs.		
PRJ/WP Selection:	Enter the Project and Work Phase independently, or a combination of Project and Work Phase. Leave blank for all Project/Work Phases.		
Destination Options: All available output media			
E1 (Electronic Storage) Report Request Options: E1 options are limited to the following:			
Report Period FM: PM or PY Level of Detail: All options available Fund Selection: Blank only GLAN Selection: Blank only Additional Report Selection Options: All selections and ranges – Blank only			

EXHIBIT III-D06 (Continued)

REPORT NAME: Document Report by Appropriation	REPORT NO: CSTARD06
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FINANCIAL ELEMENTS:

Original Document: The amount of the document established by the original accounting transaction. Normal balance is a Debit for Receivables and a Credit for Payables.

Adjustments: Net of subsequent adjustment entries to increase or decrease the original document amount. Normal balance may be either a Debit or a Credit.

Liquidations: The amount of liquidations (collections/payments) made against the document. After final liquidation of encumbrances, this amount equals the sum of the Original Document and Adjustment columns. Normal balance is a Credit for Receivables and a Debit for Payables.

Payments: The actual payments recorded against the document. For encumbrances, this may exceed the amount shown in the Liquidations column. For most other documents this amount is the same as shown in the Liquidations column. Normal balance is a Credit for Receivables and a Debit for Payables.

Balance: Calculated as the sum of Original Document, Adjustments and Liquidations. Normal balance is a Debit for Receivables and a Credit for Payables.

SPECIAL NOTES:

PY reports exclude zero balance documents.

If a document is set up and brought to a zero balance in the same fiscal month, it is on the specific fiscal month report, but not on subsequent reports (it is purged at the end of the fiscal month).

"Reference" is shown in the header as an AS Table look-up field. It is not used for sorting records on the report.

PM reports exclude documents with a zero balance when the "Document Create Date" (Month and Year) is greater than the report "As Of Date".

Several Transaction Codes that post to the Document File require input of GLANs for the Document File record. When a GLAN is entered that is not normally supported in the Document File, it appears on this report.

Obligations are not shown on a PY report.

REPORT SORT:

DATA FIELD	SELECTION OPTIONS	PAGE-BREAK	SUB-TOTAL
ENY	None	Yes	Yes
Fund	Level of Detail: F	Yes	Yes
Appropriation Sym	None	Yes	Yes
Program/Category	None	Yes	Yes
General Ledger	None	Yes	Yes
Subsidiary	None	Yes	Yes
Document Number	None	No	No

EXHIBIT III-D07

REPORT NAME: Year-end Document File Report of Encumbrances (GL 6150)	REPORT NO: CSTARD07								
PURPOSE: The accounting data that supports the worksheet that is used to reclassify certain encumbrances as payables at Year-end.									
DESCRIPTION: GL 6150 Document File records are selected for the report. This report assists agencies in the Year-end encumbrance reclassification process. Some agencies also use this report (with the Report Period: P: option of I) to aide in the identification of contracts signed with Individuals/Sole Proprietors subject to EDD's reporting requirements for independent contractors.									
REPORT REQUEST OPTIONS: Report Period: FM: CM, PM or PY P: Blank (all Vendor Types) or I = Vendor Type I only Level of Detail: <table border="0" style="width: 100%;"> <tr> <td style="text-align: center;"><u>Index (I)</u></td> <td style="text-align: center;"><u>Program (P)</u></td> <td style="text-align: center;"><u>Object/Source (O/S)</u></td> <td style="text-align: center;"><u>Fund (F)</u></td> </tr> <tr> <td>0-No Organization 1-Section</td> <td>Not Applicable</td> <td>Not Applicable</td> <td>0-No Sort/Sub-total on PCA 1-Sort/Subtotal on PCA</td> </tr> </table> Fund Selection: Blank (all Funds) or any valid Fund GLAN Selection: Not Applicable Additional Report Selection Options: Index Range: Enter the Index or range of Indexes. Leave blank for all Indexes. PCA Range: Enter the PCA or range of PCAs. Leave blank for all PCAs. OBJ Range: Enter the Object Detail or range of Object Details. Leave blank for all Object Details. FFY Selection: Enter the FFY or leave blank for all FFYs. PRJ/WP Selection: Enter the Project and Work Phase independently, or a combination of Project and Work Phase. Leave blank for all Project/Work Phases. Destination Options: All available output media E1 (Electronic Storage) Report Request Options: E1 options are limited to the following: Report Period FM: PM or PY P: Blank only Level of Detail: All options available Fund Selection: Blank only Additional Report Selection Options: All selections and ranges – Blank only		<u>Index (I)</u>	<u>Program (P)</u>	<u>Object/Source (O/S)</u>	<u>Fund (F)</u>	0-No Organization 1-Section	Not Applicable	Not Applicable	0-No Sort/Sub-total on PCA 1-Sort/Subtotal on PCA
<u>Index (I)</u>	<u>Program (P)</u>	<u>Object/Source (O/S)</u>	<u>Fund (F)</u>						
0-No Organization 1-Section	Not Applicable	Not Applicable	0-No Sort/Sub-total on PCA 1-Sort/Subtotal on PCA						

EXHIBIT III-D07 (Continued)

REPORT NAME: Year-end Document File Report of Encumbrances (GL 6150)	REPORT NO: CSTARD07
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FINANCIAL ELEMENTS:

Original Document: The amount of funds encumbered by the original accounting transaction. Normal balance is a Debit.

Adjustments: Net of subsequent adjustment entries to increase or decrease the document. Balance may be either a Debit or a Credit.

Liquidations: The amount of liquidations recorded against the document. After a final payment, this amount equals the sum of the Original Document and Adjustments. Normal balance is a Credit.

Payments: The amount of payments made against the document. This may exceed the amount shown in the Liquidations column. Normal balance is a Credit.

Balance: Calculated as the sum of Original Document, Adjustments and Liquidations. Normal balance is a Debit.

SPECIAL NOTES:

Documents with a zero balance are excluded from the report.

Vendor Types **C, E, I, P** and **0** are grouped together if the Report Period: P option is **blank**.

REPORT SORT:

DATA FIELD	SELECTION OPTIONS	PAGE-BREAK	SUB-TOTAL
Section	Level of Detail: I	Yes	Yes, if selected
ENY	None	Yes	Yes
Fund	None	Yes	Yes
Fund Detail	Not displayed	No	No
Vendor Type	Report Period: P	Yes	Yes
Appropriation Sym	None	Yes	Yes
Program/Category	None	Yes	Yes
PCA	Level of Detail: F	No	Yes, if F = 1
General Ledger	Not displayed	No	No
Document Number	None	No	No

EXHIBIT III-D08

REPORT NAME: Office Revolving Fund Status Report	REPORT NO: CSTARD08		
PURPOSE: Provides information used to monitor the status of Office Revolving Fund (ORF) Advances.			
DESCRIPTION: This report contains Fund 0998 documents with GLs 1190, 1400, 1710, 1712 and 1714. Use the D02 Report to monitor the recovery of advances that are more than 30 days old.			
REPORT REQUEST OPTIONS:			
Report Period:			
FM: CM, PM or PY P: Not Applicable			
Level of Detail:			
<u>Index (I)</u> 0-Sort by Doc Nbr 1-Sort by Vend Nbr	<u>Program (P)</u> 0-No GLAN Sort 1-Sort by GLAN	<u>Object/Source (O/S)</u> Not Applicable	<u>Fund (F)</u> 1-Fund 2-Fund Detail
Fund Selection: Not Applicable			
GLAN Selection: Blank (all GLs) or any valid GL (1190, 1400, 1710, 1712 and 1714)			
Additional Report Selection Options: Not applicable			
Destination Options: All available output media			
E1 (Electronic Storage) Report Request Options: E1 options are limited to the following:			
Report Period FM: PM or PY Level of Detail: All options available GLAN Selection: Blank only			
FINANCIAL ELEMENTS:			
Original: The amount established by the original accounting transaction. Normal balance is a Debit.			
Adjustments: Net of subsequent adjustment entries to increase (additional advances) or decrease (refunds) the original document. Normal balance may be either a Debit (increases) or Credit (decreases).			
Liquidations: Collections or liquidations made to the document. Normal balance is a Credit.			
Balance: Calculated as the sum of Original, Adjustments and Liquidations. Normal balance is a Debit.			

EXHIBIT III-D08 (Continued)

REPORT NAME: Office Revolving Fund Status Report	REPORT NO: CSTARD08
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SPECIAL NOTES:

Document Number follows Vendor Number and Vendor Name when the requested Index level is **1**.

For GL 1400, the Vendor Number and Name, if present on the Document File, is ignored. The Vendor Number is left blank; and the Vendor Name is replaced with "Office Revolving Fund Cashier".

When the requested Fund level is **2** (Fund Detail) the report sorts records by the Information Fund Detail code, which is used to sort the document records. Agencies do not have to be doing Appropriation Fund Detail accounting to have documents sorted by Fund Detail in this report.

REPORT SORT:

The first table shows the sort order when the requested Program level is **0** and Index level is **0**. Document Number and Vendor Number are displayed in reverse order when the Index level is **1**.

DATA FIELD	SELECTION OPTIONS	PAGE-BREAK	SUB-TOTAL
Fund	Level of Detail: F	Yes	Yes
Document Number	Level of Detail: I	No	No
Vendor Number	Level of Detail: I	No	Yes, if Sort

The second table shows the sort order when the requested Program level is **1** and Index level is **0**. Document Number and Vendor Number are displayed in reverse order when the Index level is **1**.

DATA FIELD	SELECTION OPTIONS	PAGE-BREAK	SUB-TOTAL
Fund	Level of Detail: F	Yes	Yes
General Ledger	Level of Detail: P	Yes	Yes
Document Number	Level of Detail: I	No	No
Vendor Number	Level of Detail: I	No	Yes, if Sort

EXHIBIT III-D09

REPORT NAME: Document Report by General Ledger, Subsidiary Account and Document Number	REPORT NO: CSTARD09																				
PURPOSE: Displays all documents within each GL and Subsidiary, where applicable. The totals for a GL and/or Subsidiary on this report should match the G01 and S01 reports requested at the same level.																					
DESCRIPTION: The report displays all Document File records by the key to the GL and Subsidiary Files as applicable. The Document File records are displayed in Document Number sequence. (See D10 Report for a listing of Document Records by Object of Expenditure.)																					
REPORT REQUEST OPTIONS: Report Period: FM: CM, PM or PY P: Not Applicable Level of Detail: <table border="0" data-bbox="284 856 1307 1012"> <thead> <tr> <th><u>Index (I)</u></th> <th><u>Program (P)</u></th> <th><u>Object/Source (O/S)</u></th> <th><u>Fund (F)</u></th> </tr> </thead> <tbody> <tr> <td>0-No Organization</td> <td>0-Exclude</td> <td>Not Applicable</td> <td>0-No Fund</td> </tr> <tr> <td>1-Section</td> <td>Subsidiary</td> <td></td> <td>1-Fund</td> </tr> <tr> <td></td> <td>1-Include</td> <td></td> <td>2-Fund Detail</td> </tr> <tr> <td></td> <td>Subsidiary</td> <td></td> <td>3-Project</td> </tr> </tbody> </table> Fund Selection: Blank (all Funds) or any valid Fund GLAN Selection: Blank (all GLs) or any valid GL Additional Report Selection Options: Index Range: Enter the Index or range of Indexes. Leave blank for all Indexes. PCA Range: Enter the PCA or range of PCAs. Leave blank for all PCAs. OBJ Range: Enter the Object Detail or range of Object Details. Leave blank for all Object Details. FFY Selection: Enter the FFY or leave blank for all FFYs. PRJ/WP Selection: Enter the Project and Work Phase independently, or a combination of Project and Work Phase. Leave blank for all Project/Work Phases. Destination Options: All available output media E1 (Electronic Storage) Report Request Options: E1 options are limited to the following: Report Period FM: PM or PY Level of Detail: All options available Fund Selection: Blank only GLAN Selection: Blank only Additional Report Selection Options: All selections and ranges – Blank only		<u>Index (I)</u>	<u>Program (P)</u>	<u>Object/Source (O/S)</u>	<u>Fund (F)</u>	0-No Organization	0-Exclude	Not Applicable	0-No Fund	1-Section	Subsidiary		1-Fund		1-Include		2-Fund Detail		Subsidiary		3-Project
<u>Index (I)</u>	<u>Program (P)</u>	<u>Object/Source (O/S)</u>	<u>Fund (F)</u>																		
0-No Organization	0-Exclude	Not Applicable	0-No Fund																		
1-Section	Subsidiary		1-Fund																		
	1-Include		2-Fund Detail																		
	Subsidiary		3-Project																		

EXHIBIT III-D09 (Continued)

REPORT NAME: Document Report by General Ledger, Subsidiary Account and Document Number	REPORT NO: CSTARD09
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FINANCIAL ELEMENTS:

Original Document: The amount established by the original accounting transaction. Normal balance is a Debit for Receivables; Credit for Payables.

Adjustments: Net of subsequent adjustment entries to increase or decrease the document. Balance may be either a Debit or a Credit.

Liquidations: The amount of the liquidations posted to the document. After final payment of Encumbrances (GL 6150), this amount equals the total of the Original Document and Adjustments columns. Normal balance is a Credit for Receivables; Debit for Payables.

Payments: The actual collections or payments made against the document. For Encumbrances, this column does not always equal the Liquidations column. Normal balance is a Credit for Receivables; Debit for Payables.

Balance: Calculated as the sum of Original Document, Adjustments and Liquidations. Normal balance is a Debit for Receivables; Credit for Payables.

SPECIAL NOTES:

When the report is requested with Section (Index level is **1**), the IC Table General Ledger Organization Level Indicator is used to determine if the Document File is sorted by Section. When this indicator is set to **1** in the IC Table, "Section" appears on the report.

When the report is requested with Fund Detail (Fund level is **2** or **3**), the Fund Detail code is used to sort the documents. Agencies do not have to indicate Appropriation Control Indicator of **1** (Fund Detail level) on the D23 table in order to have documents sorted by Fund Detail on this report.

When the report is requested with Project (Fund level is **3**), the PC Table General Ledger Project Level Indicator is used to determine if the Document is sorted by Project. When this indicator is set to **1** or **B** on the PC Table, Project (not including Work Phase) appears on the report.

Zero balance documents are excluded on a PY report.

REPORT SORT:

DATA FIELD	SELECTION OPTIONS	PAGE-BREAK	SUB-TOTAL
Section	Level of Detail: I	Yes	No
Fund	Level of Detail: F	Yes	No
Project	Level of Detail: F	Yes	No
General Ledger	None	Yes	Yes
Subsidiary	Level of Detail: P	Yes	Yes
Document Number	None	No	No
FFY	None	No	No

EXHIBIT III-D09 (Continued)

CSTARD09 9990 (DEST: AA SPEC) PM, ,1,1,0,1,0001,1400, ***** RUN:10/27/05 TIME:06.01
 FISCAL MONTH: 03 SEPTEMBER 1(SEC) 1(SUB)***** 1(FUND) FUND(0001) GL(1400)

DEPARTMENT OF AIR QUALITY
 DOCUMENT REPORT BY GENERAL LEDGER, SUBSIDIARY ACCOUNT AND DOCUMENT NUMBER
 AS OF 09/30/05

***** PAGE 64

SECTION: 00
 FUND: 0001 GENERAL FUND
 GENERAL LEDGER: 1400 DUE FROM OTHER FUNDS OR APPROPRIATIONS
 SUBSIDIARY: 03920000 DUE FROM STATE PARKS AND RECREATION FUND

DOCUMENT NO	FY	EY	C	OB	DTL	AO	ORIGINAL DOCUMENT	ADJUSTMENTS	LIQUIDATIONS	PAYMENTS	BALANCE	
FD AS	FS	M	REF	INDX	SOURCE	PCA	PROJCT-WP	DOC DATE	CR DATE	LST PROC	VENDOR NO/SFX	VENDOR NAME
A3CH0400-10	04	04										
801 R	1	001	1011	991913-22	81000			0.00	0.00		0.00	0.00
1072AA00-01	03	03						56.00	0.00		0.00	56.00
801 R	1	001	2520	991913-17	81000			07-31-03	09-10-03	09-10-03		PARKS & RECREATION
1072AA00-03	03	03						2,105.60	0.00		0.00	2,105.60
801 R	1	001	2520	991913-17	81000			09-30-03	11-07-03	11-07-03		PARKS & RECREATION
1072EE00-01	03	03						2,206.40	0.00		0.00	2,206.40
801 R	1	001	2520	991913-17	81000			07-31-03	09-10-03	09-10-03		PARKS & RECREATION
10720000-01	03	03						3,763.95	0.00		0.00	3,763.95
801 R	1	001	2520	991913-17	81000			07-31-03	09-10-03	09-10-03		PARKS & RECREATION
10720000-01	05	05						146.00	0.00		0.00	146.00
801 R	1	001	2520	991913-17	81000			07-31-05	09-15-05	10-17-05		DEPARTMENT OF PARKS & RECREATI
10720000-02	05	05						0.00	0.00		0.00	0.00
801 R	1	001	2520	991913-17	81000			08-31-05	10-12-05	10-12-05		DEPARTMENT OF PARKS &
10720000-03	04	04						955.05	0.00		0.00	955.05
801 R	1	001	2520	991913-17	81000			09-30-04	10-22-04	10-22-04		DEPARTMENT OF PARKS & RECREATI
10720000-04	04	04						1,744.45	0.00		0.00	1,744.45

EXHIBIT III-D10

REPORT NAME: Document Report by General Ledger, Subsidiary Account and Object	REPORT NO: CSTARD10																				
PURPOSE: Displays all documents within each GL and Subsidiary, where applicable, by Object of Expenditure. The totals for a GL and/or Subsidiary on this report should match the G01 and S01 reports requested at the same level.																					
DESCRIPTION: The report displays all Document File records by the key to the GL and Subsidiary Files as applicable. The Document File records are displayed in Object of Expenditure sequence. (See D09 for a listing of Document Records in Document Number sequence.)																					
REPORT REQUEST OPTIONS: Report Period: FM: CM, PM or PY P: Not Applicable Level of Detail: <table border="0" data-bbox="284 856 1307 1012"> <thead> <tr> <th><u>Index (I)</u></th> <th><u>Program (P)</u></th> <th><u>Object/Source (O/S)</u></th> <th><u>Fund (F)</u></th> </tr> </thead> <tbody> <tr> <td>0-No Organization</td> <td>0-Exclude</td> <td>Not Applicable</td> <td>0-No Fund</td> </tr> <tr> <td>1-Section</td> <td>Subsidiary</td> <td></td> <td>1-Fund</td> </tr> <tr> <td></td> <td>1-Include</td> <td></td> <td>2-Fund Detail</td> </tr> <tr> <td></td> <td>Subsidiary</td> <td></td> <td>3-Project</td> </tr> </tbody> </table> Fund Selection: Blank (all Funds) or any valid Fund GLAN Selection: Blank (all GLs) or any valid GL Additional Report Selection Options: Index Range: Enter the Index or range of Indexes. Leave blank for all Indexes. PCA Range: Enter the PCA or range of PCAs. Leave blank for all PCAs. OBJ Range: Enter the Object Detail or range of Object Details. Leave blank for all Object Details. FFY Selection: Enter the FFY or leave blank for all FFYs. PRJ/WP Selection: Enter the Project and Work Phase independently, or a combination of Project and Work Phase. Leave blank for all Project/Work Phases. Destination Options: All available output media E1 (Electronic Storage) Report Request Options: E1 options are limited to the following: Report Period FM: PM or PY Level of Detail: All options available Fund Selection: Blank only GLAN Selection: Blank only Additional Report Selection Options: All selections and ranges – Blank only		<u>Index (I)</u>	<u>Program (P)</u>	<u>Object/Source (O/S)</u>	<u>Fund (F)</u>	0-No Organization	0-Exclude	Not Applicable	0-No Fund	1-Section	Subsidiary		1-Fund		1-Include		2-Fund Detail		Subsidiary		3-Project
<u>Index (I)</u>	<u>Program (P)</u>	<u>Object/Source (O/S)</u>	<u>Fund (F)</u>																		
0-No Organization	0-Exclude	Not Applicable	0-No Fund																		
1-Section	Subsidiary		1-Fund																		
	1-Include		2-Fund Detail																		
	Subsidiary		3-Project																		

EXHIBIT III-D10 (Continued)

REPORT NAME: Document Report by General Ledger, Subsidiary Account and Object	REPORT NO: CSTARD10
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FINANCIAL ELEMENTS:

Original Document: The amount of the document established by the original accounting transaction. Normal balance is a Debit for Receivables; Credit for Payables.

Adjustments: Net of subsequent adjustment entries to increase or decrease the document. Balance may be either a Debit or a Credit.

Liquidations: The amount of the liquidations posted to the document. After final payment for Encumbrances (GL 6150), this amount equals the total of the Original Document and Adjustments columns. Normal balance is a Credit for Receivables; a Debit for Payables.

Payments: The actual collections or payments made against the document. For Encumbrances, this column does not always equal the Liquidations column. Normal balance is a Credit for Receivables; Debit for Payables.

Balance: Calculated as the sum of Original Document, Adjustments and Liquidations. Normal balance is a Debit for Receivables; Credit for Payables.

SPECIAL NOTES:

When the report is requested with Section (Index level is **1**), the IC Table General Ledger Organization Level Indicator is used to determine if the Document File is sorted by Section. When this indicator is set to **1** in the IC Table, "Section" appears on the report.

When the report is requested with Fund Detail (Fund level is **2** or **3**), the Fund Detail code is used to sort the documents. Agencies do not have to indicate an Appropriation Control Indicator of **1** (Fund Detail Level) on the D23 table in order to have documents sorted by Fund Detail on this report.

When the report is requested with Project (Fund level is **3**), the PC Table General Ledger Project Level Indicator is used to determine if the Document is sorted by Project. When this indicator is set to **1** or **B** on the PC Table, Project (not including Work Phase) appears on the report.

REPORT SORT:

DATA FIELD	SELECTION OPTIONS	PAGE-BREAK	SUB-TOTAL
Section	Level of Detail: I	Yes	No
Fund	Level of Detail: F	Yes	No
Project	Level of Detail: F	Yes	No
General Ledger	GLAN Selection	Yes	Yes
Subsidiary	Level of Detail: P	Yes	Yes
Category	None	No	No
Document Number	None	No	No
FFY	None	No	No

EXHIBIT III-D10 (Continued)

CSTARD10 9990 (DEST: AA SPEC) PM, ,0,0,0,1, ***** RUN:12/15/04 TIME:06.00
 FISCAL MONTH: 05 NOVEMBER 0 (ORG) 0 (NOSUB) ***** 1 (FUND) FUND (ALL) GL (ALL)
 DEPARTMENT OF AIR QUALITY
 DOCUMENT REPORT BY GENERAL LEDGER, SUBSIDIARY ACCOUNT AND OBJECT
 AS OF 11/30/04

***** PAGE 116

FUND: 0001 GENERAL FUND
 GENERAL LEDGER: 6150 ENCUMBRANCES

C		OB	DTL	AO	DOCUMENT NO	FY	EY	ORIGINAL DOCUMENT	ADJUSTMENTS	LIQUIDATIONS	PAYMENTS	BALANCE		
FD	AS	FS	M	REF	INDX	SOURCE	PCA	PROJCT-WP	DOC DATE	CR DATE	LST PROC	VENDOR NO/SFX	VENDOR NAME	
3-11-206				PIA32099-00	03	03			98.26		0.00	98.26-	91.19-	0.00
	900	D	2	001	0170		80000		06-15-04	06-15-04	12-07-04	9999999999-99	PRISON INDUSTRY AUTHORITY	
3-11-206				PTR22034-00	02	02			694.40		0.00	0.00	0.00	694.40
	900	D	2	001	0550		80000			09-10-02	09-10-02	9999999999-99	OFFICE OF STATE PRINTING	
3-11-206				PTR22220-00	02	02			23.03		0.00	0.00	0.00	23.03
	900	D	2	001	0180		80000			06-13-03	06-13-03	9999999999-99	OFFICE OF STATE PRINTING	
3-11-206				03215509-40	03	03			3,293.38		0.00	3,277.66-	0.00	15.72
	900	D	2	001	0215		80000		06-23-04	06-23-04	07-14-04	9999999999-99	ALLIED NETWORK SOLUTION	
3-11-223				03170205-20	03	03			255.00		0.00	0.00	0.00	255.00
	900	D	2	001	0170		80000			11-24-03	11-24-03	9999999999-99	COUNTY OF IMPERIAL ASSESSOR	
3-11-223				03220207-30	03	03			150.00		0.00	0.00	0.00	150.00
	900	D	2	001	0220		80000		02-23-04	02-23-04	02-23-04	9999999999-99	ADMINISTRATIVE LAW, OFFICE OF	
3-11-223				03220209-10	03	03			28,067.37		0.00	9,075.00-	9,075.00-	18,992.37
	900	D	2	001	0220		80000			05-27-04	08-19-04	9999999999-99	WEST GROUP PAYMENT CENTER	
3-11-223				03600208-50	03	03			276.92		115.29	350.25-	350.25-	41.96
	900	D	2	001	0600		80000			04-16-04	04-16-04	06-30-04	9999999999-99	WEST GROUP PAYMENT CENTER
3-11-225				03150508-30	03	03			6,500.61		0.00	6,500.61-	6,559.88-	0.00
	900	D	2	001	0150		80000		06-15-04	06-15-04	09-07-04	9999999999-99	ATV VIDEO CENTER, INC.	
3-11-226				PIA32102-00	03	03			3,254.00		0.00	3,067.00-	3,067.00-	187.00
	900	D	2	001	0120		80000		06-15-04	06-15-04	12-07-04	9999999999-99	PRISON INDUSTRY AUTHORITY	
3-11-238				PIA32107-00	03	03			497.00		0.00	497.00-	482.00-	0.00
	900	D	2	001	0210		80000		06-15-04	06-15-04	12-07-04	9999999999-99	PRISON INDUSTRY AUTHORITY	
3-11-238				PIA35016-00	03	03			910.22		0.00	0.00	0.00	910.22
	900	D	2	001	0110		80000			10-01-03	10-01-03	9999999999-99	PRISON INDUSTRY AUTHORITY	

EXHIBIT III-D11

REPORT NAME:	Report of Document File Records with Abnormal Balances	REPORT NO:	CSTARD11	
PURPOSE:	Provides information on Document File records with abnormal balances.			
DESCRIPTION:	The Report displays Document File records when the balance is a Credit for Receivables (GLs 1110 through 2920) or a Debit for Payables (GLs 3010 through 4430, 6150 and 6170). Only those records with an abnormal balance are on this report.			
REPORT REQUEST OPTIONS:				
Report Period:				
FM:	CM, PM or PY			
P:	Not Applicable			
Level of Detail:				
	<u>Index (I)</u>	<u>Program (P)</u>	<u>Object/Source (O/S)</u>	<u>Fund (F)</u>
	0-No Organization	0-No Project	Not Applicable	1-Fund
	1-Section	1-Project		2-Fund Detail
		2-Work Phase		
Fund Selection:	Blank (all Funds) or any valid Fund			
GLAN Selection:	Blank (all GLs) or any valid GL			
Additional Report Selection Options:				
Index Range:	Enter the Index or range of Indexes. Leave blank for all Indexes.			
PCA Range:	Enter the PCA or range of PCAs. Leave blank for all PCAs.			
OBJ Range:	Enter the Object Detail or range of Object Details. Leave blank for all Object Details.			
FFY Selection:	Enter the FFY or leave blank for all FFYs.			
PRJ/WP Selection:	Enter the Project and Work Phase independently, or a combination of Project and Work Phase. Leave blank for all Project/Work Phases.			
Destination Options:	All available output media			
E1 (Electronic Storage) Report Request Options: E1 options are limited to the following:				
	Report Period FM: PM or PY			
	Level of Detail: All options available			
	Fund Selection: Blank only			
	GLAN Selection: Blank only			
	Additional Report Selection Options: All selections and ranges – Blank only			

EXHIBIT III-D11 (Continued)

REPORT NAME: Report of Document File Records with Abnormal Balances	REPORT NO: CSTARD11
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FINANCIAL ELEMENTS:

Original Document: The amount established by the original accounting transaction. Normal balance is a Debit for Receivables and a Credit for Payables.

Adjustments: Net of subsequent adjustment entries to increase or decrease the document. Balance may be either a Debit or Credit.

Liquidations: The amount that has been liquidated. After final liquidation, this amount should equal the sum of the original and adjustment amount. Normal balance is a Credit for Receivables and a Debit for Payables.

Payments: The actual amount of payments/collections made against the document number. Normal balance is a Credit for Receivables and a Debit for Payables.

Balance: Calculated as the sum of Original Document, Adjustments and Liquidations. If the result is an abnormal balance (Credit for Receivables or Debit for Payables), the record is included on the report.

SPECIAL NOTES:

Obligations are not shown on a PY report.

REPORT SORT:

DATA FIELD	SELECTION OPTIONS	PAGE-BREAK	SUB-TOTAL
Section	Level of Detail: I	Yes	Yes
Project	Level of Detail: P	Yes	Yes
Fund	Level of Detail: F	Yes	Yes
General Ledger	None	Yes	Yes
Document Number	None	No	No
ENY	None	No	No
Program/Category	None	No	No

EXHIBIT III-D12 (Continued)

REPORT NAME: Encumbrance and Obligation Documents Supporting the Q12 Report	REPORT NO: CSTARD12
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FINANCIAL ELEMENTS:

Original Document: The amount established by the original accounting transaction. Normal balance is a Debit.

Adjustments: Net of subsequent adjustment entries to increase or decrease the document. Balance may be either a Debit or a Credit.

Liquidations: The amount of the liquidations posted to the document. After final payment of Encumbrances (GL 6150), this amount equals the total of the Original Document and Adjustments columns. Normal balance is a Credit.

Payments: The actual collections or payments made against the document. For Encumbrances, this column does not always equal the Liquidations column. Normal balance is a Credit.

Balance: Calculated as the sum of Original Document, Adjustments and Liquidations. Normal balance is a Debit.

SPECIAL NOTES:

The Document File is not affected by Cost Allocation or Fund Split. Therefore, the Q12 Report **must** be requested with the GL 6150 option. Otherwise, the D12 Report and Q12 Report encumbrance difference represents allocated encumbrances.

When the report is requested with Fund Detail (Fund level is **2** or **5**), the Fund Detail code is used to sort the documents. Agencies do not have to indicate an Appropriation Control Indicator of **1** (Fund Detail Level) on the D23 table in order to have documents sorted by Fund Detail on this report.

When the requested Fund level is **4** or **5**, Fund and Fund Source follow Organization in the sorting of records on the report.

The program and organization data displayed on the report is derived from the Document File record. The program and organization Document File Key data is not used for sorting purposes.

Documents with a zero balance are excluded from the report.

REPORT SORT:

DATA FIELD	SELECTION OPTIONS	PAGE-BREAK	SUB-TOTAL
FFY	Report Period: P	Yes	Yes
Fund	Level of Detail: F	Yes	Yes
Fund Source	None	Yes	Yes
Organization	Level of Detail: I	Yes	Yes
Program	Level of Detail: P	No	Yes
Category	Level of Detail: O/S	No	Yes
General Ledger	GL	No	No
Document Number	None	No	No

EXHIBIT III-D13

REPORT NAME: Encumbrance and Obligation Documents Supporting the Q16 Report	REPORT NO: CSTARD13																																
PURPOSE: Lists documents that support the Encumbrances and Obligations column on the Q16 Report.																																	
DESCRIPTION: The report lists Document File records for GLs 6150 and 6170 with balances other than zero. Records are listed in the same sequence as the Q16 Report and sorted within that sequence by Document Number. (The totals for a Category match the applicable Q16 Report line when requested at the same level with the GL 6150 option.)																																	
REPORT REQUEST OPTIONS: Report Period: FM: CM, PM or PY P: Blank=All Fiscal Years, C=Current Fiscal Year, P=Prior Fiscal Years Level of Detail: <table border="0" data-bbox="284 825 1356 1066"> <thead> <tr> <th><u>Index (I)</u></th> <th><u>Program (P)</u></th> <th><u>Object/Source (O/S)</u></th> <th><u>Fund (F)</u></th> </tr> </thead> <tbody> <tr> <td>0-No Organization</td> <td>0-No Program</td> <td>0-No Object</td> <td>0-No Fund</td> </tr> <tr> <td>1-Section</td> <td>1-Program</td> <td>1-Category</td> <td>1-Fund</td> </tr> <tr> <td>2-Sub-Section</td> <td>2-Element</td> <td>2-Object</td> <td>2-Fund Detail</td> </tr> <tr> <td>3-Unit</td> <td>3-Component</td> <td>3-Object Detail</td> <td>4-Fund after PCA</td> </tr> <tr> <td>4-Sub-Unit</td> <td>4-Task</td> <td>4-Agency Object</td> <td>5-Fund Detail</td> </tr> <tr> <td>5-Sub-Sub-Unit</td> <td>5-PCA</td> <td></td> <td>after PCA</td> </tr> <tr> <td>6-Index</td> <td></td> <td></td> <td></td> </tr> </tbody> </table> Fund Selection: Blank (all Funds) or any valid Fund GLAN Selection: Blank (6150 and 6170), 6150 or 6170 Additional Report Selection Options: Index Range: Enter the Index or range of Indexes. Leave blank for all Indexes. PCA Range: Enter the PCA or range of PCAs. Leave blank for all PCAs. OBJ Range: Enter the Object Detail or range of Object Details. Leave blank for all Object Details. FFY Selection: Enter the FFY or leave blank for all FFYs. PRJ/WP Selection: Not applicable. Destination Options: All available output media E1 (Electronic Storage) Report Request Options: E1 options are limited to the following: Report Period FM: PM or PY P: Blank only Level of Detail: All options available Fund Selection: Blank only GLAN Selection: Blank only Additional Report Selection Options: All selections and ranges – Blank only		<u>Index (I)</u>	<u>Program (P)</u>	<u>Object/Source (O/S)</u>	<u>Fund (F)</u>	0-No Organization	0-No Program	0-No Object	0-No Fund	1-Section	1-Program	1-Category	1-Fund	2-Sub-Section	2-Element	2-Object	2-Fund Detail	3-Unit	3-Component	3-Object Detail	4-Fund after PCA	4-Sub-Unit	4-Task	4-Agency Object	5-Fund Detail	5-Sub-Sub-Unit	5-PCA		after PCA	6-Index			
<u>Index (I)</u>	<u>Program (P)</u>	<u>Object/Source (O/S)</u>	<u>Fund (F)</u>																														
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5-Sub-Sub-Unit	5-PCA		after PCA																														
6-Index																																	

EXHIBIT III-D13 (Continued)

REPORT NAME: Encumbrance and Obligation Documents Supporting the Q16 Report	REPORT NO: CSTARD13																																				
FINANCIAL ELEMENTS: <p>Original Document: The amount of the document established by the original accounting transaction. Normal balance is a Debit.</p> <p>Adjustments: Net of subsequent adjustment entries to increase or decrease the document. Balance may be either a Debit or a Credit.</p> <p>Liquidations: The amount of the liquidations posted to the document. After final payment of Encumbrances (GL 6150), this amount equals the total of the Original Document and Adjustments columns. Normal balance is a Credit.</p> <p>Payments: The actual collections or payments made against the document. For Encumbrances, this column does not always equal the Liquidations column. Normal balance is a Debit.</p> <p>Balance: Calculated as the sum of Original Document, Adjustments and Liquidations. Normal balance is a Debit.</p>																																					
SPECIAL NOTES: <p>The Document File is not affected by Cost Allocation or Fund Split. Therefore, the Q16 Report must be requested with the GL 6150 option. Otherwise, the D13 Report and Q16 Report encumbrance difference represents allocated encumbrances.</p> <p>When the report is requested with Fund Detail (Fund level is 2 or 5), the Fund Detail code is used to sort the documents. Agencies do not have to indicate an Appropriation Control Indicator of 1 (Fund Detail Level) on the D23 table in order to have documents sorted by Fund Detail on this report.</p> <p>When the requested Fund level is 4 or 5, Fund and Fund Source follow Program in the sorting of records on the report.</p> <p>The program and organization data displayed on the report is from the informational area of the Document File record. The program and organization Document File Key data is not used for sorting purposes.</p> <p>Documents with a zero balance are excluded from the report.</p>																																					
REPORT SORT: <table border="1" style="width: 100%; border-collapse: collapse; margin-top: 10px;"> <thead> <tr> <th style="text-align: center;">DATA FIELD</th> <th style="text-align: center;">SELECTION OPTIONS</th> <th style="text-align: center;">PAGE-BREAK</th> <th style="text-align: center;">SUB-TOTAL</th> </tr> </thead> <tbody> <tr> <td>FFY</td> <td>Report Period: P</td> <td style="text-align: center;">Yes</td> <td style="text-align: center;">Yes</td> </tr> <tr> <td>Fund</td> <td>Level of Detail: F</td> <td style="text-align: center;">Yes</td> <td style="text-align: center;">Yes</td> </tr> <tr> <td>Fund Source</td> <td>None</td> <td style="text-align: center;">Yes</td> <td style="text-align: center;">Yes</td> </tr> <tr> <td>Program</td> <td>Level of Detail: P</td> <td style="text-align: center;">Yes</td> <td style="text-align: center;">Yes</td> </tr> <tr> <td>Organization</td> <td>Level of Detail: I</td> <td style="text-align: center;">No</td> <td style="text-align: center;">Yes</td> </tr> <tr> <td>Category</td> <td>Level of Detail: O/S</td> <td style="text-align: center;">No</td> <td style="text-align: center;">Yes</td> </tr> <tr> <td>General Ledger</td> <td>GL</td> <td style="text-align: center;">No</td> <td style="text-align: center;">No</td> </tr> <tr> <td>Document Number</td> <td>None</td> <td style="text-align: center;">No</td> <td style="text-align: center;">No</td> </tr> </tbody> </table>		DATA FIELD	SELECTION OPTIONS	PAGE-BREAK	SUB-TOTAL	FFY	Report Period: P	Yes	Yes	Fund	Level of Detail: F	Yes	Yes	Fund Source	None	Yes	Yes	Program	Level of Detail: P	Yes	Yes	Organization	Level of Detail: I	No	Yes	Category	Level of Detail: O/S	No	Yes	General Ledger	GL	No	No	Document Number	None	No	No
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FFY	Report Period: P	Yes	Yes																																		
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Program	Level of Detail: P	Yes	Yes																																		
Organization	Level of Detail: I	No	Yes																																		
Category	Level of Detail: O/S	No	Yes																																		
General Ledger	GL	No	No																																		
Document Number	None	No	No																																		

EXHIBIT III-D14

REPORT NAME: Encumbrance and Obligation Documents Supporting the Q19 Expenditure Report	REPORT NO: CSTARD14																																
PURPOSE: Lists documents that support the Encumbrances and Obligations column on the Q19 Report.																																	
DESCRIPTION: The report lists Document File records for GLs 6150 and 6170 with balances other than zero that contain a Project. Records are listed in the same sequence as the Q19 Report and sorted within that sequence by Document Number. (The totals for a Category match the applicable Q19 Report line when requested at the same level with the GL 6150 option.)																																	
REPORT REQUEST OPTIONS: Report Period: FM: CM, PM or PY P: Blank=All Fiscal Years, C=Current Fiscal Year, P=Prior Fiscal Years Level of Detail: <table border="0" data-bbox="282 827 1354 1066"> <thead> <tr> <th><u>Index (I)</u></th> <th><u>Program (P)</u></th> <th><u>Object/Source (O/S)</u></th> <th><u>Fund (F)</u></th> </tr> </thead> <tbody> <tr> <td>0-No Organization</td> <td>0-No Program</td> <td>0-No Object</td> <td>0-No Fund</td> </tr> <tr> <td>1-Section</td> <td>1-Program</td> <td>1-Category</td> <td>1-Fund</td> </tr> <tr> <td>2-Sub-Section</td> <td>2-Element</td> <td>2-Object</td> <td>2-Fund Detail</td> </tr> <tr> <td>3-Unit</td> <td>3-Component</td> <td>3-Object Detail</td> <td>4-Fund after PCA</td> </tr> <tr> <td>4-Sub-Unit</td> <td>4-Task</td> <td>4-Agency Object</td> <td>5-Fund Detail</td> </tr> <tr> <td>5-Sub-Sub-Unit</td> <td>5-PCA</td> <td></td> <td>after PCA</td> </tr> <tr> <td>6-Index</td> <td></td> <td></td> <td></td> </tr> </tbody> </table> Fund Selection: Blank (all Funds) or any valid Fund GLAN Selection: Blank (6150 and 6170), 6150 or 6170 Additional Report Selection Options: Index Range: Enter the Index or range of Indexes. Leave blank for all Indexes. PCA Range: Enter the PCA or range of PCAs. Leave blank for all PCAs. OBJ Range: Enter the Object Detail or range of Object Details. Leave blank for all Object Details. FFY Selection: Enter the FFY or leave blank for all FFYs. PRJ/WP Selection: Enter the Project and Work Phase independently, or a combination of Project and Work Phase. Leave blank for all Project/Work Phases. Destination Options: All available output media E1 (Electronic Storage) Report Request Options: E1 options are limited to the following: Report Period FM: PM or PY P: Blank only Level of Detail: All options available Fund Selection: Blank only GLAN Selection: Blank only Additional Report Selection Options: All selections and ranges – Blank only		<u>Index (I)</u>	<u>Program (P)</u>	<u>Object/Source (O/S)</u>	<u>Fund (F)</u>	0-No Organization	0-No Program	0-No Object	0-No Fund	1-Section	1-Program	1-Category	1-Fund	2-Sub-Section	2-Element	2-Object	2-Fund Detail	3-Unit	3-Component	3-Object Detail	4-Fund after PCA	4-Sub-Unit	4-Task	4-Agency Object	5-Fund Detail	5-Sub-Sub-Unit	5-PCA		after PCA	6-Index			
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5-Sub-Sub-Unit	5-PCA		after PCA																														
6-Index																																	

EXHIBIT III-D14 (Continued)

REPORT NAME: Encumbrance and Obligation Documents Supporting the Q19 Expenditure Report	REPORT NO: CSTARD14
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FINANCIAL ELEMENTS:

Original Document: The amount of the document established by the original accounting transaction. Normal balance is a Debit.

Adjustments: Net of subsequent adjustment entries to increase or decrease the document. Balance may be either a Debit or a Credit.

Liquidations: The amount of the liquidations posted to the document. After final payment for Encumbrances (GL 6150), this amount equals the total of the Original Document and Adjustments columns. Normal balance is a Credit.

Payments: The actual collections or payments made against the document. For Encumbrances, this column does not always equal the Liquidations column. Normal balance is a Credit.

Balance: Calculated as the sum of Original Document, Adjustments and Liquidations. Normal balance is a Debit.

SPECIAL NOTES:

The Document File is not affected by Cost Allocation or Fund Split. Therefore, the Q19 Report must be requested with the GL 6150 option. Otherwise, the Q19 and the CSTARD14 encumbrance difference represents allocated encumbrances.

When the report is requested with Fund Detail (Fund level is **2** or **5**), the Fund Detail code is used to sort the documents. Agencies do not have to indicate an Appropriation Control Indicator of **1** (Fund Detail Level) on the D23 table in order to have documents sorted by Fund Detail on this report.

When the requested Fund level is **4** or **5**, Fund and Fund Source follow Organization in the sorting of records on the report.

The program and organization data displayed on the report is from the informational area of the Document File record. The program and organization Document File Key data is not used for sorting purposes.

Documents with a zero balance are excluded from the report.

REPORT SORT:

When Fund Level of Detail is **1** or **2**:

DATA FIELD	SELECTION OPTIONS	PAGE-BREAK	SUB-TOTAL
Project	None	Yes	Yes
FFY	Report Period: P	Yes	Yes
Fund	Level of Detail: F	Yes	Yes
Fund Source	None	Yes	Yes
Organization	Level of Detail: I	Yes	Yes
Program	Level of Detail: P	No	Yes
Category	Level of Detail: O/S	No	Yes
General Ledger	GL	No	No
Document Number	None	No	No

EXHIBIT III-D15

REPORT NAME: Encumbrance and Obligation Documents Supporting the Q18 Expenditure Report	REPORT NO: CSTARD15																																
PURPOSE: Lists documents that support the Encumbrances and Obligations column on the Q18 Report.																																	
DESCRIPTION: The report lists Document File records for GLs 6150 and 6170 with balances other than zero that have a Project. Records are listed in the same sequence as the Q18 Report and sorted within that sequence by Document Number. (The totals for a Category match the applicable Q18 Report line when requested at the same level with the GL 6150 option.)																																	
REPORT REQUEST OPTIONS: Report Period: FM: CM, PM or PY P: Blank=All Fiscal Years, C=Current Fiscal Year, P=Prior Fiscal Years Level of Detail: <table border="0" data-bbox="284 814 1356 1054"> <thead> <tr> <th><u>Index (I)</u></th> <th><u>Program (P)</u></th> <th><u>Object/Source (O/S)</u></th> <th><u>Fund (F)</u></th> </tr> </thead> <tbody> <tr> <td>0-No Organization</td> <td>0-No Program</td> <td>0-No Object</td> <td>0-No Fund</td> </tr> <tr> <td>1-Section</td> <td>1-Program</td> <td>1-Category</td> <td>1-Fund</td> </tr> <tr> <td>2-Sub-Section</td> <td>2-Element</td> <td>2-Object</td> <td>2-Fund Detail</td> </tr> <tr> <td>3-Unit</td> <td>3-Component</td> <td>3-Object Detail</td> <td>4-Fund after PCA</td> </tr> <tr> <td>4-Sub-Unit</td> <td>4-Task</td> <td>4-Agency Object</td> <td>5-Fund Detail</td> </tr> <tr> <td>5-Sub-Sub-Unit</td> <td>5-PCA</td> <td></td> <td>after PCA</td> </tr> <tr> <td>6-Index</td> <td></td> <td></td> <td></td> </tr> </tbody> </table> Fund Selection: Blank (all Funds) or any valid Fund GLAN Selection: Blank (6150 and 6170), 6150 or 6170 Additional Report Selection Options: Index Range: Enter the Index or range of Indexes. Leave blank for all Indexes. PCA Range: Enter the PCA or range of PCAs. Leave blank for all PCAs. OBJ Range: Enter the Object Detail or range of Object Details. Leave blank for all Object Details. FFY Selection: Enter the FFY or leave blank for all FFYs. PRJ/WP Selection: Enter the Project and Work Phase independently, or a combination of Project and Work Phase. Leave blank for all Project/Work Phases. Destination Options: All available output media E1 (Electronic Storage) Report Request Options: E1 options are limited to the following: Report Period FM: PM or PY P: Blank only Level of Detail: All options available Fund Selection: Blank only GLAN Selection: Blank only Additional Report Selection Options: All selections and ranges – Blank only		<u>Index (I)</u>	<u>Program (P)</u>	<u>Object/Source (O/S)</u>	<u>Fund (F)</u>	0-No Organization	0-No Program	0-No Object	0-No Fund	1-Section	1-Program	1-Category	1-Fund	2-Sub-Section	2-Element	2-Object	2-Fund Detail	3-Unit	3-Component	3-Object Detail	4-Fund after PCA	4-Sub-Unit	4-Task	4-Agency Object	5-Fund Detail	5-Sub-Sub-Unit	5-PCA		after PCA	6-Index			
<u>Index (I)</u>	<u>Program (P)</u>	<u>Object/Source (O/S)</u>	<u>Fund (F)</u>																														
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5-Sub-Sub-Unit	5-PCA		after PCA																														
6-Index																																	

EXHIBIT III-D15 (Continued)

REPORT NAME: Encumbrance and Obligation Documents Supporting the Q18 Expenditure Report	REPORT NO: CSTARD15
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FINANCIAL ELEMENTS:

Original Document: The amount established by the original accounting transaction. Normal balance is a Debit.

Adjustments: Net of subsequent adjustment entries to increase or decrease the document. Balance may be either a Debit or a Credit.

Liquidations: The amount of the liquidations posted to the document. After final payment for Encumbrances (GL 6150), this amount equals the total of the Original Document and Adjustments columns. Normal balance is a Credit.

Payments: The actual collections or payments made against the document. For Encumbrances, this column does not always equal the Liquidations column. Normal balance is a Debit.

Balance: Calculated as the sum of Original Document, Adjustments and Liquidations. Normal balance is a Debit.

SPECIAL NOTES:

The Document File is not affected by Cost Allocation or Fund Split. Therefore, the Q18 Report must be requested with the GL 6150 option. Otherwise, the Q18 Report and D15 Report encumbrance difference represents allocated encumbrances.

When the report is requested with Fund Detail (Fund level is **2** or **5**), the Fund Detail code is used to sort the documents. Agencies do not have to indicate an Appropriation Control Indicator of **1** (Fund Detail Level) on the D23 table in order to have documents sorted by Fund Detail on this report.

When the requested Fund level is **4** or **5**, Fund and Fund Source follow Program in the sorting of records on the report.

The program and organization data displayed on the report is from the informational area of the Document File record. The program and organization Document File Key data is not used for sorting purposes.

Documents with a zero balance are excluded from the report.

REPORT SORT:

When the requested Fund level is **1** or **2**:

DATA FIELD	SELECTION OPTIONS	PAGE-BREAK	SUB-TOTAL
Project	None	Yes	Yes
FFY	Report Period: P	Yes	Yes
Fund	Level of Detail: F	Yes	Yes
Fund Source	None	Yes	Yes
Program	Level of Detail: P	Yes	Yes
Organization	Level of Detail: I	No	Yes
Category	Level of Detail: O/S	No	Yes
General Ledger	GL	No	No
Document Number	None	No	No

EXHIBIT III-D15 (Continued)

CSTARD15 9990 (DEST: AA SPEC) PM,C,6,5,4,1, ***** RUN:10/28/05 TIME:06.01
 FISCAL MONTH: 03 SEPTEMBER 6(INDEX) 5(PCA) 4(AGYOBJ) 1(FUND) FUND(ALL) GL(ALL)
 DEPARTMENT OF AIR QUALITY
 ENCUMBRANCE & OBLIGATION DOCUMENTS SUPPORTING Q18 EXPENDITURE REPORT
 AS OF 09/30/05

***** PAGE 3
 PROJECT-WP: SRFREV-02 SRF - SERIES 2002 REVENUE BOND PROCEEDS
 FFY: 05
 FUND: 0617 STATE WATER POLLUTION CONTROL REVOLVING FUND
 FUND SOURCE: W WORKING CAPITAL AND REVOLVING FUNDS
 PROGRAM: 10-50-500-504-50401 SRF-REVENUE BOND PROCEEDS (2002 SERIES)

SEC	SS	U	SU	SSU	INDX	DESCRIPTION	C	OB	DTL	AO	GLAN	DOCUMENT NO	CR	DATE	LST	PROC
						VENDOR NO/SFX	VENDOR NAME	ORIGINAL DOCUMENT	ADJUSTMENTS	LIQUIDATIONS	PAYMENTS	BALANCE				
55	00	00	00	00	00	0550 DIVISION OF FINANCIAL ASSISTAN	6-64-731-01	6150	C0000820-00	07/15/05	07/15/05					
						9999999999-99 LA CO SANIT. DIST. O	4,837,289.00	0.00	0.00	0.00	0.00	4,837,289.00				
						9999999999-99 INLAND EMPIRE UTILIT	32,859.00	0.00	0.00	0.00	0.00	32,859.00				
						9999999999-99 INLAND EMPIRE UTILIT	37,290.00	0.00	0.00	0.00	0.00	37,290.00				
						9999999999-99 INLAND EMPIRE UTILIT	137,050.00	0.00	0.00	0.00	0.00	137,050.00				
						9999999999-99 RUSSIAN RIVER COUNTY	734,175.00	0.00	0.00	0.00	0.00	734,175.00				
						9999999999-99 INLAND EMPIRE UTILIT	1,883,749.00	0.00	1,348,096.00-	1,348,096.00-	1,348,096.00-	535,653.00				
						9999999999-99 INLAND EMPIRE UTILIT	186,296.00	0.00	0.00	0.00	0.00	186,296.00				
						9999999999-99 TOMALES VILLAGE C.S.	8,370.00	0.00	0.00	0.00	0.00	8,370.00				
						9999999999-99 CITY OF BRENTWOOD	210,054.00	0.00	0.00	0.00	0.00	210,054.00				
						9999999999-99 LA CO SANIT. DIST. O	632,911.00	0.00	0.00	0.00	0.00	632,911.00				
						9999999999-99 CITY OF SAN DIEGO	969,866.00	0.00	0.00	0.00	0.00	969,866.00				
						*TOTAL AGENCY OBJECT 01	9,669,909.00	0.00	1,348,096.00-	1,348,096.00-	1,348,096.00-	8,321,813.00				
						*TOTAL OBJECT DETAIL 731	9,669,909.00	0.00	1,348,096.00-	1,348,096.00-	1,348,096.00-	8,321,813.00				
						*TOTAL OBJECT 64	9,669,909.00	0.00	1,348,096.00-	1,348,096.00-	1,348,096.00-	8,321,813.00				
						*TOTAL CATEGORY 6	9,669,909.00	0.00	1,348,096.00-	1,348,096.00-	1,348,096.00-	8,321,813.00				
						*TOTAL INDEX 0550	9,669,909.00	0.00	1,348,096.00-	1,348,096.00-	1,348,096.00-	8,321,813.00				
						*TOTAL SECTION 55	9,669,909.00	0.00	1,348,096.00-	1,348,096.00-	1,348,096.00-	8,321,813.00				
						*TOTAL PCA 50401	9,669,909.00	0.00	1,348,096.00-	1,348,096.00-	1,348,096.00-	8,321,813.00				
						*TOTAL TASK 504	9,669,909.00	0.00	1,348,096.00-	1,348,096.00-	1,348,096.00-	8,321,813.00				
						*TOTAL COMPONENT 500	9,669,909.00	0.00	1,348,096.00-	1,348,096.00-	1,348,096.00-	8,321,813.00				
						*TOTAL ELEMENT 50	9,669,909.00	0.00	1,348,096.00-	1,348,096.00-	1,348,096.00-	8,321,813.00				
						*TOTAL PROGRAM 10	195,311,253.30	0.00	17,854,030.00-	17,854,030.00-	17,854,030.00-	177,457,223.30				
						*TOTAL FUND SOURCE W	195,311,253.30	0.00	17,854,030.00-	17,854,030.00-	17,854,030.00-	177,457,223.30				
						*TOTAL FUND 0617	195,311,253.30	0.00	17,854,030.00-	17,854,030.00-	17,854,030.00-	177,457,223.30				
						*TOTAL FFY 05	195,311,253.30	0.00	17,854,030.00-	17,854,030.00-	17,854,030.00-	177,457,223.30				

EXHIBIT III-D16

REPORT NAME: Document Report for SCO Reconciliation	REPORT NO: CSTARD16		
PURPOSE: Provides a detail listing of documents that support the DB1 Report. The DB1 Report is used to perform the SCO/CALSTARS monthly reconciliation. See also D06 Report.			
DESCRIPTION: Lists individual Document File records that are summarized on the DB1 Report.			
REPORT REQUEST OPTIONS:			
Report Period:			
FM: CM, PM or PY P: Not Applicable			
Level of Detail:			
<u>Index (I)</u> 0-No Organization 1-Section	<u>Program (P)</u> Not Applicable	<u>Object/Source (O/S)</u> Not Applicable	<u>Fund (F)</u> 1-Fund 2-Fund Detail
Fund Selection: Blank (all Funds) or any valid Fund			
GLAN Selection: Blank (all GLs) or any valid GL			
Additional Report Selection Options:			
Index Range:	Enter the Index or range of Indexes. Leave blank for all Indexes.		
PCA Range:	Enter the PCA or range of PCAs. Leave blank for all PCAs.		
OBJ Range:	Enter the Object Detail or range of Object Details. Leave blank for all Object Details.		
FFY Selection:	Enter the FFY or leave blank for all FFYs.		
PRJ/WP Selection:	Enter the Project and Work Phase independently, or a combination of Project and Work Phase. Leave blank for all Project/Work Phases.		
Destination Options: All available output media			
E1 (Electronic Storage) Report Request Options: E1 options are limited to the following:			
Report Period FM: PM or PY Level of Detail: All options available Fund Selection: Blank only GLAN Selection: Blank only Additional Report Selection Options: All selections and ranges – Blank only			

EXHIBIT III-D16 (Continued)

REPORT NAME: Document Report for SCO Reconciliation	REPORT NO: CSTARD16
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FINANCIAL ELEMENTS:

Original Document: The amount established by the original accounting transaction. Normal balance is a Debit for Receivables and a Credit for Payables.

Adjustments: Net of subsequent adjustment entries to increase or decrease the original document. The balance may be either a Debit or a Credit.

Liquidations: The amount of liquidations made against the document. Normal balance is a Credit for Receivables and a Debit for Payables.

Payments: The amount of collections/payments made against the document. Normal balance is a Credit for Receivables and a Debit for Payables.

Balance: Calculated as the sum of Original Document, Adjustments and Liquidations. Normal balance is a Debit for Receivables and a Credit for Payables.

SPECIAL NOTES:

The report includes Document records for General Ledgers 1190, 1311 through 1315, 1319, 1330, 1340, 1380, 1400, 1500, 1710, 1730, 1740, 1750, 3010, 3020, 3040, 3110, 3210, 3220, 3290, 3730, 6150, and 6170. Document records are listed on this report for the specified General Ledgers **ONLY** when the document has an Appropriation Symbol.

Refer to the DB1 table for an explanation of system assigned SCO Type values and Document File record selection criteria.

When Reference is **980**, the report shows **000**.

When Account Type is **PR**, the Reference is followed by the FFY. When Account Type is **CA**, the report uses **99** for the program and "Clearing Account" as the program title.

Obligations are not shown on a PY report.

REPORT SORT:

DATA FIELD	SELECTION OPTIONS	PAGE-BREAK	SUB-TOTAL
Section	Level of Detail: I	Yes	No
Fund	Level of Detail: F	Yes	No
ENY	None	Yes	No
Reference	None	Yes	No
SCO Type	None	Yes	No
Account Type	None	Yes	No
Program/Category/ Source	None	Yes	No
General Ledger	None	Yes	Yes
Document Number	None	No	No

EXHIBIT III-D17

REPORT NAME:	Document Report By Project and General Ledger	REPORT NO:	CSTARD17
PURPOSE:	Lists all Documents by Project/Work Phase, Fund and GL.		
DESCRIPTION:	The report displays all Document File records with Project and a balance other than zero by Project, Fund and GL.		
REPORT REQUEST OPTIONS:			
Report Period:			
FM:	CM, PM or PY		
P:	Not Applicable		
Level of Detail:			
<u>Index (I)</u>	<u>Program (P)</u>	<u>Object/Source (O/S)</u>	<u>Fund (F)</u>
Not Applicable	Not Applicable	Not Applicable	0-No Fund 1-Fund 2-Fund Detail
Fund Selection:	Blank (all Funds) or any valid Fund		
GLAN Selection:	Blank (all GLs) or any valid GL		
Additional Report Selection Options:			
Index Range:	Enter the Index or range of Indexes. Leave blank for all Indexes.		
PCA Range:	Enter the PCA or range of PCAs. Leave blank for all PCAs.		
OBJ Range:	Enter the Object Detail or range of Object Details. Leave blank for all Object Details.		
FFY Selection:	Enter the FFY or leave blank for all FFYs.		
PRJ/WP Selection:	Enter the Project and Work Phase independently, or a combination of Project and Work Phase. Leave blank for all Project/Work Phases.		
Destination Options:	All available output media		
E1 (Electronic Storage) Report Request Options: E1 options are limited to the following:			
Report Period FM:	PM or PY		
Level of Detail:	All options available		
Fund Selection:	Blank only		
GLAN Selection:	Blank only		
Additional Report Selection Options:	All selections and ranges – Blank only		

EXHIBIT III-D17 (Continued)

REPORT NAME: Document Report By Project and General Ledger	REPORT NO: CSTARD17
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FINANCIAL ELEMENTS:

Original Document: The amount established by the original accounting transaction. Normal balance is a Debit for Receivables; a Credit for Payables.

Adjustments: Net of subsequent adjustment entries to increase or decrease the document. Balance may be either a Debit or a Credit.

Liquidations: The amount of the liquidations posted to the document. After final payment for Encumbrances (GL 6150), this amount equals the total of the Original Document and Adjustments columns. Normal balance is a Credit for Receivables; a Debit for Payables.

Payments: The actual collections or payments made against the document. For Encumbrances, this column does not always equal the Liquidations column. Normal balance is a Credit for Receivables; a Debit for Payables.

Balance: Calculated as the sum of Original Document, Adjustments and Liquidations. Normal balance is a Debit for Receivables; a Credit for Payables.

SPECIAL NOTES:

When the report is requested with Fund Detail (Fund level is **2**), the Fund Detail code is used to sort the documents. Agencies do not have to indicate an Appropriation Control Indicator of **1** (Fund Detail Level) on the D23 table in order to have documents sorted by Fund Detail on this report.

Documents with a zero balance are excluded from the report.

REPORT SORT:

DATA FIELD	SELECTION OPTIONS	PAGE-BREAK	SUB-TOTAL
Project	None	Yes	Yes
Fund	Level of Detail: F	Yes	Yes
General Ledger	GL	Yes	Yes
Document Number	None	No	No
FFY	None	No	No

EXHIBIT III-D18

REPORT NAME: Encumbrances of Continuing Appropriations	REPORT NO: CSTARD18								
PURPOSE: Provides a detail listing of Encumbrances of Continuing Appropriations within the Document File (DF). Used to evaluate encumbrances within the DF, which are posted against Continuing Appropriations. Request this report at year-end prior to running the Year-End (YEC) process to list encumbrances that will be rolled to the new FFY.									
DESCRIPTION: The report lists all GL 6150 (Encumbrances) entries within the DF, which are posted to an Appropriation Symbol with a Reversion Indicator set to a 2 or 9 . During the Year-End Close Process (YEC), these encumbrances are closed in the old FFY and re-established in the new FFY through the generation of system transactions. To ensure agencies are aware of the encumbrances posted against Continuing Appropriations, agencies are required to order the D18 per the CALSTARS Year-End Check List.									
REPORT REQUEST OPTIONS: Report Period: FM: CM, PM or PY P: Not Applicable Level of Detail: <table border="0" style="width: 100%;"> <tr> <td style="text-align: center;"><u>Index (I)</u></td> <td style="text-align: center;"><u>Program (P)</u></td> <td style="text-align: center;"><u>Object/Source (O/S)</u></td> <td style="text-align: center;"><u>Fund (F)</u></td> </tr> <tr> <td style="text-align: center;">0-No Organization 1-Section</td> <td style="text-align: center;">Not Applicable</td> <td style="text-align: center;">Not Applicable</td> <td style="text-align: center;">1-Fund 2-Fund Detail</td> </tr> </table> Fund Selection: Blank (all Funds) or any valid Fund GLAN Selection: Not applicable Additional Report Selection Options: Not applicable Destination Options: All available output media E1 (Electronic Storage) Report Request Options: E1 options are limited to the following: Report Period FM: PM or PY Level of Detail: All options available Fund Selection: Blank only Additional Report Selection Options: All selections and ranges – Blank only		<u>Index (I)</u>	<u>Program (P)</u>	<u>Object/Source (O/S)</u>	<u>Fund (F)</u>	0-No Organization 1-Section	Not Applicable	Not Applicable	1-Fund 2-Fund Detail
<u>Index (I)</u>	<u>Program (P)</u>	<u>Object/Source (O/S)</u>	<u>Fund (F)</u>						
0-No Organization 1-Section	Not Applicable	Not Applicable	1-Fund 2-Fund Detail						
FINANCIAL ELEMENTS: Original Document: The amount established by the original accounting transaction. Normal balance for encumbrances is a Debit. Adjustments: Net of subsequent adjustment entries to increase or decrease the original document. The balance may be either a Debit or a Credit. Liquidations: The amount of liquidations made against the document. Normal balance is a Credit. Payments: The amount of collections/payments made against the document. Normal balance is a Credit. Balance: Calculated as the sum of Original Document, Adjustments and Liquidations. Normal balance for encumbrances is a Debit.									

EXHIBIT III-D18 (Continued)

REPORT NAME: Encumbrances of Continuing Appropriations	REPORT NO: CSTARD18
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SPECIAL NOTES:

The report only includes Document records for General Ledgers 6150 when the document has an Appropriation Symbol and the Reversion Indicator is set to **2** or **9**.

The report excludes all records for Fund 0998 (Office Revolving Fund).

Refer to the DB1 table for an explanation of system assigned SCO Type values and Document File record selection criteria.

When Reference is **980**, the report shows **000**.

When Account Type is **PR**, the Reference is followed by the FFY. When Account Type is **CA**, the report uses **99** for the Program and "Clearing Account" as the program title.

If all financial fields are zero, the Document File record is not shown on this report. If the Original Document, Liquidations and Balance are all zero, the Document File record is not shown on this report.

REPORT SORT:

DATA FIELD	SELECTION OPTIONS	PAGE-BREAK	SUB-TOTAL
Section	Level of Detail: I	Yes	No
Fund	Level of Detail: F	Yes	No
ENY	None	Yes	No
Reference	None	Yes	No
SCO Type	None	Yes	No
Account Type	None	Yes	No
Program/Category/ Source	None	Yes	No
General Ledger	None	Yes	Yes
Document Number	None	No	No

EXHIBIT III-D19 (Continued)

REPORT NAME: SCO Accounts Receivable Aging (Over 180 Days) Report	REPORT NO: CSTARD19								
PURPOSE: Provides information to fill out the Aging Report of Accounts Receivable for the SCO.									
DESCRIPTION: The report selects Document File records for GLANs 1311, 1312, 1313, 1314, 1315, 1319, 1320, 1330, 1340, and 1380 from the PY Document File. Documents with a balance over 6 months old are displayed on the report in one of five aging categories and a count of the number of documents in each category by fund is displayed. A total balance and count by fund is the last column of the report. Documents with net negative balances are excluded from this report. The report should be ordered after all FM 13 entries are done									
REPORT REQUEST OPTIONS: Report Period: FM: CM, PY P: Not Applicable Level of Detail: <table data-bbox="256 829 1307 898"> <tr> <td><u>Index (I)</u></td> <td><u>Program (P)</u></td> <td><u>Object/Source (O/S)</u></td> <td><u>Fund (F)</u></td> </tr> <tr> <td>Not Applicable</td> <td>Not Applicable</td> <td>Not Applicable</td> <td>Not Applicable</td> </tr> </table> Fund Selection: Not Applicable. GLAN Selection: Not Applicable. Additional Report Selection Options: Index Range: Not Applicable. PCA Range: Not Applicable. OBJ Range: Not Applicable. FFY Selection: Not Applicable. PRJ/WP Selection: Not Applicable. Destination Options: All available output media E1 (Electronic Storage) Report Request Options: E1 options are limited to the following: Report Period FM: CM, PY Level of Detail: Not Applicable. Fund Selection: Not Applicable. GLAN Selection: Not Applicable. Additional Report Selection Options: All selections and ranges – Blank only		<u>Index (I)</u>	<u>Program (P)</u>	<u>Object/Source (O/S)</u>	<u>Fund (F)</u>	Not Applicable	Not Applicable	Not Applicable	Not Applicable
<u>Index (I)</u>	<u>Program (P)</u>	<u>Object/Source (O/S)</u>	<u>Fund (F)</u>						
Not Applicable	Not Applicable	Not Applicable	Not Applicable						

REPORT NAME: SCO Accounts Receivable Aging (Over 180 Days) Report	REPORT NO: CSTARD19
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FINANCIAL ELEMENTS:

The total of outstanding balances for each receivable document is displayed in one of the following aging columns:

- 0.5 year-1 year
- 1 year-1.5 years
- 1.5 years to 3 years
- 3 years to 5 years
- Over 5 years.

Document Balance: Calculated as the sum of Original, Adjustments and Liquidations. Normal balance is a Debit.

SPECIAL NOTES:

The content of the report will display balance as of 6/30 of the prior year but may be ordered after YEC. It should be ordered PY before YEC/YEO and CM after YEC/YEO

For all General Ledgers except documents over 2 years old in General Ledger 1319, the aging is based upon a calculation of the number of days between the original accounting transaction Document Date (or Create Date if Document Date is not present) and June 30th of the prior Fiscal Year.

For documents over 2 years old in General Ledger 1319, the aging column is determined by the Fiscal Year of the Document.

Dollar amounts up to \$9999999999.99 can be displayed in each column. However, note that commas will be dropped to provide the necessary space.

When ordered CM after YEC, totals may be affected by documents that have been liquidated in the Current Year.

REPORT SORT:

DATA FIELD	SELECTION OPTIONS	PAGE-BREAK	SUB-TOTAL
Fund	None	No	No

EXHIBIT III-D20

REPORT NAME: SCO Accounts Receivable (Over 180 Days) By Value Report	REPORT NO: CSTARD20								
PURPOSE: Provides information to fill out Aging Report of Accounts Receivable for the SCO									
DESCRIPTION: The report selects Document File records for GLANs 1311, 1312, 1313, 1314, 1315, 1319, 1320, 1330, 1340 and 1380 from the PY Document File. The balance for documents with a balance over 6 months old are summarized on the report in one of five value categories and a count of the number of documents in each category by fund is displayed. A total balance and count by fund is the last column of the report. Documents with net negative balances are excluded from this report. The report should be ordered after all FM 13 entries are done.									
REPORT REQUEST OPTIONS: Report Period: FM: CM, PY P: Not Applicable Level of Detail: <table border="0" style="width: 100%;"> <tr> <td style="text-align: center;"><u>Index (I)</u></td> <td style="text-align: center;"><u>Program (P)</u></td> <td style="text-align: center;"><u>Object/Source (O/S)</u></td> <td style="text-align: center;"><u>Fund (F)</u></td> </tr> <tr> <td style="text-align: center;">Not Applicable</td> <td style="text-align: center;">Not Applicable</td> <td style="text-align: center;">Not Applicable</td> <td style="text-align: center;">Not Applicable</td> </tr> </table> Fund Selection: Not Applicable. GLAN Selection: Not Applicable. Additional Report Selection Options: Index Range: Not Applicable. PCA Range: Not Applicable. OBJ Range: Not Applicable. FFY Selection: Not Applicable. PRJ/WP Selection: Not Applicable. Destination Options: All available output media E1 (Electronic Storage) Report Request Options: E1 options are limited to the following: Report Period FM: CM, PY Level of Detail: Not Applicable Fund Selection: Not Applicable GLAN Selection: Not Applicable Additional Report Selection Options: All selections and ranges – Blank only		<u>Index (I)</u>	<u>Program (P)</u>	<u>Object/Source (O/S)</u>	<u>Fund (F)</u>	Not Applicable	Not Applicable	Not Applicable	Not Applicable
<u>Index (I)</u>	<u>Program (P)</u>	<u>Object/Source (O/S)</u>	<u>Fund (F)</u>						
Not Applicable	Not Applicable	Not Applicable	Not Applicable						

REPORT NAME: SCO Accounts Receivable (Over 180 Days) By Value Report	REPORT NO: CSTARD20
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FINANCIAL ELEMENTS:

The sum of outstanding balances for each receivable document is displayed in one of the following columns based on the balance of the document:

- Under 500
- \$500.01 - \$1,000.00
- \$1,000.01 - \$7,500.00
- \$7,500.01 - \$50,000.00
- Over \$50,000.00.

Document Balance: Calculated as the sum of Original, Adjustments and Liquidations. Normal balance is a Debit. Documents with Credit balances have been excluded from the calculation for this report.

SPECIAL NOTES:

The content of the report will display balance as of 6/30 of the prior year but may be ordered after YEC. It should be ordered PY before YEC/YEO and CM after YEC/YEO

For all General Ledgers except documents over 2 years old in General Ledger 1319, the aging is based upon a calculation of the number of days between the original accounting transaction Document Date (or Create Date if Document Date is not present) and June 30th of the prior Fiscal Year.

For documents over 2 years old in General Ledger 1319, the aging column is determined by the Fiscal Year of the Document.

Dollar amounts up to \$9999999999.99 can be displayed in each column. However, note that commas will be dropped to provide the necessary space.

When ordered CM after YEC, totals may be affected by documents that have been liquidated in the Current Year.

REPORT SORT:

DATA FIELD	SELECTION OPTIONS	PAGE-BREAK	SUB-TOTAL
Fund	None	No	No

EXHIBIT III-D21

REPORT NAME: SCO Accounts Receivable (Over 180 Days) By General Ledger	REPORT NO: CSTARD21
PURPOSE: Provides information fill out Aging Report of Accounts Receivable for the SCO	
DESCRIPTION: The report selects Document File records for GLANs 1311, 1312, 1313, 1314, 1315, 1319, 1320, 1330, 1340, 1380, 1400, and 1500 from the PY Document File. The total of documents with a balance over 6 months old is displayed on the report grouped by General Ledger. Documents with net negative balances are excluded from this report. The report should be ordered after all FM 13 entries are done.	
REPORT REQUEST OPTIONS: Report Period: FM: CM, PY P: Not Applicable Level of Detail: <u>Index (I)</u> <u>Program (P)</u> <u>Object/Source (O/S)</u> <u>Fund (F)</u> Not Applicable Not Applicable Not Applicable Not Applicable Fund Selection: Not Applicable. GLAN Selection: Not Applicable. Additional Report Selection Options: Index Range: Not Applicable. PCA Range: Not Applicable. OBJ Range: Not Applicable. FFY Selection: Not Applicable. PRJ/WP Selection: Not Applicable. Destination Options: All available output media E1 (Electronic Storage) Report Request Options: E1 options are limited to the following: Report Period FM: CM, PY Level of Detail: Not Applicable Fund Selection: Not Applicable GLAN Selection: Not Applicable Additional Report Selection Options: All selections and ranges – Blank only	

REPORT NAME: SCO Accounts Receivable (Over 180 Days) By General Ledger	REPORT NO: CSTARD21
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FINANCIAL ELEMENTS:

The sum of outstanding balances for each receivable document is displayed in one of the following General Ledger columns:

- 1311 Abatements
- 1312 Reimbursements
- 1313 Revenue
- 1314 Operating Revenue
- 1315 Dishonored Checks
- 1319 Other
- 1320 Interest
- 1330 Loans
- 1340 Audit Exceptions
- 1380 Contingent
- 1400 Other Funds and Appropriations
- 1500 Other Governments

Document Balance: Calculated as the sum of Original, Adjustments and Liquidations. Normal balance is a Debit. Documents with Credit balances have been excluded from the calculation for this report.

SPECIAL NOTES:

The content of the report will display balance as of 6/30 of the prior year but may be ordered after YEC. It should be ordered PY before YEC/YEO and CM after YEC/YEO

For all General Ledgers except documents over 2 years old in General Ledger 1319, the aging is based upon a calculation of the number of days between the original accounting transaction Document Date (or Create Date if Document Date is not present) and June 30th of the prior Fiscal Year.

For documents over 2 years old in General Ledger 1319, the aging column is determined by the Fiscal Year of the Document.

Dollar amounts up to \$9999999999.99 can be displayed in each column. However, note that commas will be dropped to provide the necessary space.

When ordered CM after YEC, totals may be affected by documents that have been liquidated in the Current Year.

REPORT SORT:

DATA FIELD	SELECTION OPTIONS	PAGE-BREAK	SUB-TOTAL
Fund	None	No	No

