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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-DB3

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

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-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-				
					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-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:																																	
<p>Original: The amount of the receivable document established by the original accounting transaction. Normal balance is a Debit.</p> <p>Adjustments: Net of subsequent adjustment entries to either increase or decrease the original document amount. Normal balance may be either a Debit or Credit.</p> <p>Liquidations: Collections or liquidations made against the document. Normal balance is a Debit.</p> <p>Balance: Calculated as Original less Adjustments less Liquidations. Normal balance is a Debit.</p>																																	
SPECIAL NOTES:																																	
<p>The Total for each GL should agree with the G01 Report and with other Document File reports such as the D03 Report.</p> <p>If the requested Program level is 1 or 2, only documents with a Project are selected. (Project not blank.)</p> <p>PY reports exclude documents with a zero balance.</p>																																	
REPORT SORT:																																	
<table border="1" style="margin: auto; border-collapse: collapse;"> <thead> <tr> <th style="padding: 5px;">DATA FIELD</th> <th style="padding: 5px;">SELECTION OPTIONS</th> <th style="padding: 5px;">PAGE-BREAK</th> <th style="padding: 5px;">SUB-TOTAL</th> </tr> </thead> <tbody> <tr> <td style="padding: 5px;">Section</td> <td style="padding: 5px;">Level of Detail: I</td> <td style="padding: 5px;">Yes</td> <td style="padding: 5px;">Yes</td> </tr> <tr> <td style="padding: 5px;">Project</td> <td style="padding: 5px;">Level of Detail: P</td> <td style="padding: 5px;">Yes</td> <td style="padding: 5px;">Yes</td> </tr> <tr> <td style="padding: 5px;">Fund</td> <td style="padding: 5px;">Level of Detail: F</td> <td style="padding: 5px;">Yes</td> <td style="padding: 5px;">Yes</td> </tr> <tr> <td style="padding: 5px;">General Ledger</td> <td style="padding: 5px;">None</td> <td style="padding: 5px;">Yes</td> <td style="padding: 5px;">Yes</td> </tr> <tr> <td style="padding: 5px;">Subsidiary</td> <td style="padding: 5px;">None</td> <td style="padding: 5px;">Yes</td> <td style="padding: 5px;">Yes</td> </tr> <tr> <td style="padding: 5px;">Document Number</td> <td style="padding: 5px;">None</td> <td style="padding: 5px;">No</td> <td style="padding: 5px;">No</td> </tr> <tr> <td style="padding: 5px;">Vendor Number</td> <td style="padding: 5px;">None</td> <td style="padding: 5px;">No</td> <td style="padding: 5px;">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	Vendor Number	None	No	No
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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-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 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						

EXHIBIT III-D19 (Continued)

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.

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"> <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						

EXHIBIT III-D20 (Continued)

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

The report should be ordered after all FM 13 entries are done.

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

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: <table border="0" data-bbox="272 716 1317 779"> <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: <table border="0" data-bbox="331 1356 745 1476"> <tr> <td>Report Period FM:</td> <td>CM, PY</td> </tr> <tr> <td>Level of Detail:</td> <td>Not Applicable</td> </tr> <tr> <td>Fund Selection:</td> <td>Not Applicable</td> </tr> <tr> <td>GLAN Selection:</td> <td>Not Applicable</td> </tr> </table> 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	Report Period FM:	CM, PY	Level of Detail:	Not Applicable	Fund Selection:	Not Applicable	GLAN Selection:	Not Applicable
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Not Applicable	Not Applicable	Not Applicable	Not Applicable														
Report Period FM:	CM, PY																
Level of Detail:	Not Applicable																
Fund Selection:	Not Applicable																
GLAN Selection:	Not Applicable																

EXHIBIT III-D21 (Continued)

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

The report should be ordered after all FM 13 entries are done.

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

REPORT SORT:

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

