

General Ledger  
Account Balance  
Reconciliation Part I -  
Cash in State  
Treasury Account  
(ABOR)

# Table of Contents

|                                              |    |
|----------------------------------------------|----|
| Non-Shared Funds.....                        | 2  |
| Purpose .....                                | 2  |
| Reports/Queries for Reconciliation .....     | 2  |
| Additional Reports/Queries for Research..... | 2  |
| Reconciliation Steps .....                   | 2  |
| Attachment NS-1 .....                        | 5  |
| Attachment NS-2.....                         | 6  |
| Attachment NS-3.....                         | 8  |
| Attachment NS-4.....                         | 9  |
| Attachment NS-5.....                         | 10 |
| Attachment NS-6.....                         | 11 |
| Shared Funds .....                           | 12 |
| Purpose .....                                | 12 |
| Fund Users .....                             | 12 |
| Reports/Queries for Reconciliation:.....     | 12 |
| Reconciliation Steps:.....                   | 12 |
| Attachment SU-1 .....                        | 14 |
| Attachment SU-2 .....                        | 15 |
| Fund Administrator.....                      | 16 |
| Reports/Queries for Reconciliation:.....     | 16 |
| Reconciliation Steps:.....                   | 16 |
| Attachment SA-1 .....                        | 18 |
| Attachment SA-2.....                         | 19 |
| Attachment SA-3.....                         | 22 |
| Tips .....                                   | 23 |

# Non-Shared Funds

## Purpose

To reconcile the cash balance of a non-shared fund in the fund administrator's Budgetary Legal Ledger (BUDLEGAL) against the Cash Basis Ledger. See the State Administrative Manual Section [7921](#) for more information.

## Reports/Queries for Reconciliation

- FI\$Cal Cash Basis Ledger Activity Report
- Trial Balance Report (ZGL061) - BUDLEGAL
- FI\$Cal Appropriation Activity Report
- Completed monthly SCO/Agency Reconciliation

## Additional Reports/Queries for Research

- GL-KK MISMATCH REPORT (RPTGL291)
- Trial Balance by Period (ZGL111) - MODACCRL
- DFQ\_AP\_02\_VOUCHERS\_LISTING
- DFQ\_AP\_06\_VOUCHER\_ACCTG\_TRANS
- DFQ\_AP\_11\_VCHR\_SUB\_SYS\_ENTRIES
- DFQ\_AR\_13\_CASH\_RECEIPT\_DETAIL
- DFQ\_AR\_17\_DIRECT\_JRNL\_SUB\_SYS
- DFQ\_AR\_18\_ITEM\_SUB\_SYS\_ENTRIES
- DFQ\_CM\_01\_CPP\_CRD\_PYMT\_XREF
- DFQ\_GL\_01\_JOURNAL\_DETAIL
- DFQ\_KK\_01\_ACTIVITYLOG\_SUP\_PROJ

## Reconciliation Steps

The steps outlined below illustrate a non-shared fund Cash in State Treasury account reconciliation for October (period 4). See Attachment NS-1.

1. Complete the **FI\$Cal Cash Basis Ledger Activity Report** section (see Attachments NS-1 and NS-2):
  - a. Enter the **Fiscal Year (FY) Beginning Balance** from the July (period 1) FI\$Cal Cash Basis Ledger Activity Report.
  - b. Enter the **Year-to-Date (YTD) Activity** amount. This is a calculation of each period's net activity for the current fiscal year up to and including the current reconciliation period. For the subsequent periods, copy the information from the previous month and add the current reconciliation period's net activity.
  - c. Verify the **Ending Balance** amount. This formulated total should match the period 4 ending balance on the FI\$Cal Cash Basis Ledger Activity Report.

2. Complete the **TRIAL BALANCE REPORT (BUDLEGAL)** section (see Attachments NS-1 and NS-3):
  - a. Run the Trial Balance Report (ZGL061) for the fund administrator BU from the BUDLEGAL ledger. Then, enter the **FY Beginning Balance** for accounts 1108000, 6510000, and 6520000.
  - b. Using the same report, enter the **YTD Activity** amount by calculating the net total DEBITS and CREDITS columns of accounts 1108000, 6510000, and 6520000.
  - c. Verify the **Ending Balance** amount for each account. This formulated total should match the period 4 ending balance on the Trial Balance Report.
3. Confirm zero amount on the **VARIANCE** line. If a variance exists, continue to step 4 to research the **Reconciling Items**.

The variance is calculated as the difference between the total ending balance per the Cash Basis and the total department's adjusted ending balance.

4. Research the **Reconciling Items** if the **VARIANCE** is not zero.

Possible reasons for reconciling amounts include:

  - a. Balance in the pending cash accounts (1109xxx) that has not been reclassified to cash. See Attachments NS-1 and NS-4.
  - b. Reconciling items from the prior month that remain outstanding.
    - o Review the prior month's reconciliation worksheet and research to determine if any reconciling items are still outstanding.

**Note:** This example has no outstanding reconciling items from the prior month.

- c. Fund-level transactions that are not reflected in the fund administrator's cash balance.
  - o Obtain the period 4 FI\$Cal Appropriation Activity Detail Report and compare the transactions listed on the report against the ones listed under GL 1140 on the FI\$Cal Cash Basis Ledger Activity Report. Transactions posted to GL 1140 that are not on the SCO Agency Reconciliation Report are fund-level transactions.
    - Confirm that Pro Rata, SB 84, and Deposits in Surplus Money Investment Fund transactions have been allocated correctly in the fund administrator BU. Pro Rata and SB 84 charges post in the BUDLEGAL ledger with journal prefix STW while Deposits in Surplus Money Investment Fund have journal prefix CRJ.
    - Transactions related to the state's retirement contributions and short-term cash loans to the General Fund are interfaced to the statewide BUs in the Modified Accrual Ledger (MODACCRL); they are not allocated to the fund administrator BUs in BUDLEGAL. These transactions will cause reconciling amounts for the fund administrators but should clear by June 30<sup>th</sup>. See Attachments NS-1 and NS-4.
    - Other fund-level transactions must be researched to determine the proper accounting treatment and reporting.
- d. Discrepancies in the fund administrator's cash activities between the Cash Basis Ledger and Budgetary Ledger, during the reconciling period.
  - o Departments can refer to the completed **Agency Reconciliation worksheet** to identify any reconciling items (e.g., vouchers, deposits, etc.) that impact cash.
  - o Alternatively, departments can research the cash reconciling amount by comparing the transactions posted in period 4 FI\$Cal Appropriation Activity Detail

Report with those posted in the MODACCRL. These are examples of queries/reports that can be used to research the transactions in FI\$Cal (see Attachments NS-1):

- DFQ\_AP\_02\_VOUCHERS\_LISTING or DFQ\_AP\_06\_VOUCHER\_ACCTG\_TRANS - compare voucher payment accounting entries in MODACCRL against the FI\$Cal Appropriation Activity Report.
- DFQ\_AR\_13\_CASH\_RECEIPT\_DETAIL – research any remittance discrepancies between MODACCRL and the FI\$Cal Appropriation Activity Report.
- Use the DFQ\_CM\_01\_CPP\_CRD\_PYMT\_XREF query to research pending cash transactions.
- Use the DFQ\_GL\_01\_JOURNAL\_DETAIL query to research discrepancies related to the Plan of Financial Adjustment and other transactions.
- Use the GL-KK MISMATCH REPORT (RPTGL291) to research any mismatches that may impact cash.

## Attachment NS-1

## CASH IN STATE TREASURY ACCOUNT RECONCILIATION (NON-SHARED FUND)

For the Period Ended on 10/31/20X3 (Period 4)

Fund Number: 1234Fund Administrator BU: 4321

|                                                                                                              | FY Beginning Balance | YTD Activity       | Ending Balance     |
|--------------------------------------------------------------------------------------------------------------|----------------------|--------------------|--------------------|
| <b>FISCAL CASH BASIS LEDGER ACTIVITY REPORT (ACCOUNT 1140): 1</b>                                            |                      |                    |                    |
| Balance per Cash Basis                                                                                       | 1a 280.73            | 1b 116.42          | 1c 397.15          |
| <b>Reconciling Items:</b>                                                                                    |                      |                    |                    |
| Deposit 990000000017070 posted in Cash Basis on 11/1/20X3                                                    |                      | 4d 550.00          |                    |
| Deposit 990000000017081 posted in Cash Basis on 11/7/20X3                                                    |                      | 23,482.00          |                    |
| Deposit 990000000017093 posted in Cash Basis on 11/7/20X3                                                    |                      | 5,110.00           | 5,110.00           |
|                                                                                                              |                      |                    | 0.00               |
| <b>TOTAL ADJUSTED CASH BASIS BALANCE</b>                                                                     | <b>280.73</b>        | <b>29,258.42</b>   | <b>29,539.15</b>   |
| <b>TRIAL BALANCE REPORT (BUDLEGAL): 2</b>                                                                    |                      |                    |                    |
| Account 1108000                                                                                              | 2a (69.36)           | 2b (24,392.08)     | 2c (24,461.44)     |
| Account 6510000                                                                                              | (18,736,403.42)      | 0.00               | (18,736,403.42)    |
| Account 6520000                                                                                              | 18,736,753.51        | 0.00               | 18,736,753.51      |
| <b>Balance per BUDLEGAL</b>                                                                                  | <b>280.73</b>        | <b>(24,392.08)</b> | <b>(24,111.35)</b> |
| <b>Reconciling Items: 4</b>                                                                                  |                      |                    |                    |
| Balance in Account 1109300 (Cash Reclassification journals posted in period 5)                               |                      | 4a 29,142.00       | 29,142.00          |
| Fund-level transactions related to state retirement contributions posted by SCO (should clear by 6/30/20X4): |                      |                    | 0.00               |
| CB11081484 dated 7/18/20X3                                                                                   |                      | 4c 48.97           | 48.97              |
| CB11097761 dated 7/28/20X3                                                                                   |                      | 24,164.51          | 24,164.51          |
| CB11108952 dated 8/29/20X3                                                                                   |                      | 24,160.24          | 24,160.24          |
| CB11320115 dated 9/12/20X3                                                                                   |                      | 52.79              | 52.79              |
| CB11322982 dated 9/27/20X3                                                                                   |                      | 24,447.32          | 24,447.32          |
| CB11521202 dated 10/2/20X3                                                                                   |                      | (72,873.83)        | (72,873.83)        |
| CB11650300 dated 10/19/20X3                                                                                  |                      | 61.18              | 61.18              |
| CB11701645 dated 10/27/20X3                                                                                  |                      | 24,447.32          | 24,447.32          |
|                                                                                                              |                      |                    | 0.00               |
| <b>TOTAL ADJUSTED BUDLEGAL BALANCE</b>                                                                       | <b>280.73</b>        | <b>29,258.42</b>   | <b>29,539.15</b>   |
| <b>VARIANCE 3</b>                                                                                            |                      |                    | <b>(0.00)</b>      |

Prepared By: J.M. DunneDate: 11/20/20X3Reviewed By: Ree V. R.Date: 11/21/20X3

## Attachment NS-2

## FI\$Cal Cash Basis Ledger Activity Reports

For illustration purposes, some rows and columns are hidden.

Report ID: RPTGL453

FISCAL

Page No: 1

Cash Basis Ledger Activity Report

Run Date: 8/12/20X3

Run Time: 15:09:47 PM

Business Unit: 4321 - Department of Training

Fiscal Year: 20X3

Period Ending: 1 - July 31, 20X3

| Fund Code | Description      |
|-----------|------------------|
| 1234      | Acupuncture Fund |

| Account | Description            |
|---------|------------------------|
| 1140    | Cash in State Treasury |

| CASH Journal Date | CASH Journal ID | MODACCRL Journal Date | MODACCRL Business Unit | MODACCRL Journal ID | MODACCRL Journal Source | Accounting Date | Document Type | Document Business Unit | Document ID  | Description         | Amount      |
|-------------------|-----------------|-----------------------|------------------------|---------------------|-------------------------|-----------------|---------------|------------------------|--------------|---------------------|-------------|
| 07/01/20X3        |                 |                       |                        |                     |                         |                 |               |                        |              | Beginning Balance   | 1a 280.73   |
| 07/28/20X3        | CB11074106      | 07/28/20X3            | 0000                   | 0011070921          | DCJ                     | 07/28/20X3      | Trans ID      | 0000                   | G00005853326 |                     | 3,515.25    |
| 07/28/20X3        | CB11074117      | 07/28/20X3            | 0000                   | 0011070714          | DCJ                     | 07/28/20X3      | Trans ID      | 0000                   | G00005844394 |                     | 24,164.51   |
| 07/31/20X3        | CB11062650      | 07/31/20X3            | 4321                   | AP11058372          | APP                     | 07/31/20X3      | Voucher ID    | 4321                   | 00433089     |                     | (206.89)    |
| 07/31/20X3        | CB11062650      | 07/31/20X3            | 4321                   | AP11058372          | APP                     | 07/31/20X3      | Voucher ID    | 4321                   | 00432707     |                     | (2,520.00)  |
| 07/31/20X3        | CB11062650      | 07/31/20X3            | 4321                   | AP11058372          | APP                     | 07/31/20X3      | Voucher ID    | 4321                   | 00433149     |                     | (94.63)     |
|                   |                 |                       |                        |                     |                         |                 |               |                        |              | Period Net Activity | 1b (265.06) |
| 07/31/20X3        |                 |                       |                        |                     |                         |                 |               |                        |              | Ending Balance      | 15.67       |

Report ID:RPTGL453

FISCAL

Cash Basis Ledger Activity Report

Page No:1

Run Date:9/11/20X3

Run Time:15:04:16 PM

Business Unit:4321 - Department of Training

Fiscal Year:20X3

Period Ending:2 - August 31, 20X3

| Fund Code | Description   |
|-----------|---------------|
| 1234      | Training Fund |

| Account | Description            |
|---------|------------------------|
| 1140    | Cash in State Treasury |

| CASH Journal Date   | CASH Journal ID | MODACCRL Journal Date | MODACCRL Business Unit | MODACCRL Journal ID | MODACCRL Journal Source | Accounting Date | Document Type | Document Business Unit | Document ID | Description       | Amount     |
|---------------------|-----------------|-----------------------|------------------------|---------------------|-------------------------|-----------------|---------------|------------------------|-------------|-------------------|------------|
| 08/01/20X3          |                 |                       |                        |                     |                         |                 |               |                        |             | Beginning Balance | 15.67      |
| 08/31/20X3          | CB11305790      | 08/31/20X3            | 0000                   | CRD1296757          | CAE                     | 08/31/20X3      | Trans ID      | 0000                   | 106917921   |                   | 800.00     |
| 08/31/20X3          | CB11305790      | 08/31/20X3            | 0000                   | CRD1296757          | CAE                     | 08/31/20X3      | Trans ID      | 0000                   | 106917922   |                   | 250.00     |
| 08/31/20X3          | CB11305790      | 08/31/20X3            | 0000                   | CRD1296757          | CAE                     | 08/31/20X3      | Trans ID      | 0000                   | 106917945   |                   | 150.00     |
| 08/31/20X3          | CB11305790      | 08/31/20X3            | 0000                   | CRD1296757          | CAE                     | 08/31/20X3      | Trans ID      | 0000                   | 106917946   |                   | 1,500.00   |
| 08/31/20X3          | CB11305790      | 08/31/20X3            | 0000                   | CRD1296757          | CAE                     | 08/31/20X3      | Trans ID      | 0000                   | 106917923   |                   | 50.00      |
| 08/31/20X3          | CB11315619      | 08/31/20X3            | 0000                   | 0011309229          | 108                     | 08/31/20X3      | Journal ID    | 0000                   | 0011309229  |                   | (4,000.00) |
| Period Net Activity |                 |                       |                        |                     |                         |                 |               |                        |             |                   | 433.60     |
| Ending Balance      |                 |                       |                        |                     |                         |                 |               |                        |             |                   | 449.27     |

1b

433.60

449.27

## Attachment NS-2

Report ID: RPTGL453

FISCAL

Cash Basis Ledger Activity Report

Page No: 1

Run Date: 10/14/20X3

Run Time: 15:02:47 PM

Business Unit: 4321 - Department of Training

Fiscal Year: 20X3

Period Ending: 3 - September 30, 20X3

| Fund Code | Description   |
|-----------|---------------|
| 1234      | Training Fund |

| Account | Description            |
|---------|------------------------|
| 1140    | Cash in State Treasury |

| CASH Journal Date | CASH Journal ID | MODACCRL Journal Date | MODACCRL Business Unit | MODACCRL Journal ID | MODACCRL Journal Source | Accounting Date | Document Type | Document Business Unit | Document ID | Description         | Amount      |
|-------------------|-----------------|-----------------------|------------------------|---------------------|-------------------------|-----------------|---------------|------------------------|-------------|---------------------|-------------|
| 09/01/20X3        |                 |                       |                        |                     |                         |                 |               |                        |             | Beginning Balance   | 449.27      |
| 09/29/20X3        | CB11510938      | 09/29/20X3            | 0000                   | CRD1501274          | CAE                     | 09/29/20X3      | Trans ID      | 0000                   | 107320753   |                     | 250.00      |
| 09/29/20X3        | CB11510938      | 09/29/20X3            | 0000                   | CRD1501274          | CAE                     | 09/29/20X3      | Trans ID      | 0000                   | 107321041   |                     | 7,000.00    |
| 09/29/20X3        | CB11510938      | 09/29/20X3            | 0000                   | CRD1501274          | CAE                     | 09/29/20X3      | Trans ID      | 0000                   | 107321042   |                     | 150.00      |
| 09/29/20X3        | CB11510938      | 09/29/20X3            | 0000                   | CRD1501274          | CAE                     | 09/29/20X3      | Trans ID      | 0000                   | 107320010   |                     | 500.00      |
| 09/29/20X3        | CB11510938      | 09/29/20X3            | 0000                   | CRD1501274          | CAE                     | 09/29/20X3      | Trans ID      | 0000                   | 107320752   |                     | 250.00      |
| 09/29/20X3        | CB11510938      | 09/29/20X3            | 0000                   | CRD1501274          | CAE                     | 09/29/20X3      | Trans ID      | 0000                   | 107320750   |                     | 540.00      |
| 09/29/20X3        | CB11513462      | 09/29/20X3            | 0000                   | 0011525137          | 108                     | 09/29/20X3      | Journal ID    | 0000                   | 0011525137  |                     | (10,000.00) |
|                   |                 |                       |                        |                     |                         |                 |               |                        |             | Period Net Activity | (415.98)    |
| 09/30/20X3        |                 |                       |                        |                     |                         |                 |               |                        |             | Ending Balance      | 33.29       |

1b

Report ID:RPTGL453

FISCAL

Cash Basis Ledger Activity Report

Page No:1

Run Date:11/13/20X3

Run Time:15:04:21 PM

Business Unit:4321 - Department of Training

Fiscal Year:20X3

Period Ending:4 - October 31, 20X3

| Fund Code | Description   |
|-----------|---------------|
| 1234      | Training Fund |

| Account | Description            |
|---------|------------------------|
| 1140    | Cash in State Treasury |

| CASH Journal Date | CASH Journal ID | MODACCRL Journal Date | MODACCRL Business Unit | MODACCRL Journal ID | MODACCRL Journal Source | Accounting Date | Document Type | Document Business Unit | Document ID | Description         | Amount      |
|-------------------|-----------------|-----------------------|------------------------|---------------------|-------------------------|-----------------|---------------|------------------------|-------------|---------------------|-------------|
| 10/01/20X3        |                 |                       |                        |                     |                         |                 |               |                        |             | Beginning Balance   | 33.29       |
| 10/31/20X3        | CB11720320      | 10/31/20X3            | 0000                   | CRD1719759          | CAE                     | 10/31/20X3      | Trans ID      | 0000                   | 107755514   |                     | 800.00      |
| 10/31/20X3        | CB11720320      | 10/31/20X3            | 0000                   | CRD1719759          | CAE                     | 10/31/20X3      | Trans ID      | 0000                   | 107755515   |                     | 100.00      |
| 10/31/20X3        | CB11720320      | 10/31/20X3            | 0000                   | CRD1719759          | CAE                     | 10/31/20X3      | Trans ID      | 0000                   | 107756091   |                     | 300.00      |
| 10/31/20X3        | CB11720320      | 10/31/20X3            | 0000                   | CRD1719759          | CAE                     | 10/31/20X3      | Trans ID      | 0000                   | 107756093   |                     | 200.00      |
| 10/31/20X3        | CB11720320      | 10/31/20X3            | 0000                   | CRD1719759          | CAE                     | 10/31/20X3      | Trans ID      | 0000                   | 107755512   |                     | 840.00      |
| 10/31/20X3        | CB11720320      | 10/31/20X3            | 0000                   | CRD1719759          | CAE                     | 10/31/20X3      | Trans ID      | 0000                   | 107756092   |                     | 6,500.00    |
| 10/31/20X3        | CB11738406      | 10/31/20X3            | 0000                   | 0011731336          | 108                     | 10/31/20X3      | Journal ID    | 0000                   | 0011731336  |                     | (10,000.00) |
| 10/31/20X3        |                 |                       |                        |                     |                         |                 |               |                        |             | Period Net Activity | 363.86      |
|                   |                 |                       |                        |                     |                         |                 |               |                        |             | Ending Balance      | 397.15      |

1b

1c

# Attachment NS-3

## Trial Balance Report (ZGL061)

Report ID: ZGL061

FI\$Cal

Page No: 1

Business Unit: 4321

DEPARTMENT OF TRAINING Trial Balance

Run Date: 11/19/20X3

Ledger: BUDLEGAL

As Of:10/31/X3

Run Time 14:55:27

Fiscal Year: 20X3

Period From: 1 To Period: 4

Fund: 1234 Training Fund

| ACCOUNT | ACCOUNT TITLE                   | BEGINNING BALANCE | DEBITS          | CREDITS         | ENDING BALANCE  |
|---------|---------------------------------|-------------------|-----------------|-----------------|-----------------|
| 1101000 | General Cash - CTS Accounts     | \$ 26,269.00      | \$ 0.00         | \$ 26,269.00    | \$ 0.00         |
| 1101200 | Revolving Fund Cash             | \$ 16,269.88      | \$ 4,720.11     | \$ 21,000.00    | \$ 0.00         |
| 1108000 | BLL Cash in State Treasury      | \$ -69.36         | \$ 44,268.75    | \$ 67,860.83    | \$ -23,661.44   |
| 1109100 | Pending Cash Transfers - GL     | \$ 0.00           | \$ 0.00         | \$ 0.00         | \$ 0.00         |
| 1109110 | SCO Legacy Interface Trans      | \$ 0.00           | \$ 1,069,060.36 | \$ 1,069,060.36 | \$ 0.00         |
| 1109140 | Pnd Cash Tran-BLL Contra Asset  | \$ 0.00           | \$ 0.00         | \$ 0.00         | \$ 0.00         |
| 1109300 | Pending Cash Transfers - AR     | \$ 0.00           | \$ 1,250,520.42 | \$ 1,221,378.42 | \$ 29,142.00    |
| 1110101 | Intraunit Acc Acct-LD/PFA Alloc | \$ 350,459.92     | \$ 139,315.14   | \$ 545,355.25   | \$ -55,580.19   |
| 1110110 | Intraunit Pending PFA Accrual   | \$ -350,459.92    | \$ 350,459.92   | \$ 0.00         | \$ 0.00         |
| 1120000 | SMIF Deposits                   | \$ 4,767,000.00   | \$ 0.00         | \$ 0.00         | \$ 4,767,000.00 |
| 1120100 | BLL - Deposits in SMIF          | \$ -534,000.00    | \$ 535,000.00   | \$ 198,000.00   | \$ -197,000.00  |

Report ID: ZGL061

FI\$Cal

Page No: 3

Business Unit: 4321

DEPARTMENT OF TRAINING Trial Balance

Run Date: 11/19/20X3

Ledger: BUDLEGAL

As Of:10/31/X3

Run Time 14:55:28

Fiscal Year: 20X3

Period From: 1 To Period: 4

Fund: 1234 Training Fund

| ACCOUNT          | ACCOUNT TITLE                  | BEGINNING BALANCE | DEBITS           | CREDITS          | ENDING BALANCE    |
|------------------|--------------------------------|-------------------|------------------|------------------|-------------------|
| 5342500          | Indirect Distributed Cost      | \$ 0.00           | \$ 595,457.00    | \$ 0.00          | \$ 595,457.00     |
| 5342600          | Departmental Services - Other  | \$ 0.00           | \$ 8,605.62      | \$ 0.00          | \$ 8,605.62       |
| 5344000          | Consolidated Data Centers      | \$ 0.00           | \$ 1,801.77      | \$ 55.73         | \$ 1,746.04       |
| 5346320          | IT Services - Hardware Maint   | \$ 0.00           | \$ 1,419.60      | \$ 0.00          | \$ 1,419.60       |
| 5346340          | IT Services - Software Maint   | \$ 0.00           | \$ 13,519.76     | \$ 8,449.85      | \$ 5,069.91       |
| 5346390          | IT Svcs-Oth(Security/Archival) | \$ 0.00           | \$ 5,216.75      | \$ 5,216.75      | \$ 0.00           |
| 5362250          | Furniture                      | \$ 0.00           | \$ 2,874.00      | \$ 1,916.00      | \$ 958.00         |
| 5362510          | Software - Amortizable         | \$ 0.00           | \$ 7,112.62      | \$ 3,556.31      | \$ 3,556.31       |
| 5368930          | Software                       | \$ 0.00           | \$ 55.20         | \$ 36.80         | \$ 18.40          |
| 5390950          | SCO Inbound Interface Dept Exp | \$ 0.00           | \$ 490,725.10    | \$ 490,725.10    | \$ 0.00           |
| 5901000          | Refunds to Reverted Approps    | \$ 0.00           | \$ 2,459.68      | \$ 3,689.52      | \$ -1,229.84      |
| 6510000          | Unapp InterUnit Cash Xfers In  | \$ -18,736,403.42 | \$ 1,556,406.99  | \$ 1,556,406.99  | \$ -18,736,403.42 |
| 6512400          | Unapp Transfers Out-Pro Rata   | \$ 0.00           | \$ 49,555.00     | \$ 0.00          | \$ 49,555.00      |
| 6520000          | Unapp InterUnit Cash Xfers Out | \$ 18,736,753.51  | \$ 2,067,154.91  | \$ 2,067,154.91  | \$ 18,736,753.51  |
| Total Fund: 1234 |                                | \$ 0.00           | \$ 11,549,616.08 | \$ 11,549,616.08 | \$ 0.00           |
| Total:           |                                |                   | \$ 11,549,616.08 | \$ 11,549,616.08 |                   |

## Attachment NS-4

**Trial Balance Report (ZGL061) period 4**

|                   |                    |                                                                  |  |  |  |                      |  |
|-------------------|--------------------|------------------------------------------------------------------|--|--|--|----------------------|--|
| Report ID: ZGL061 |                    | FISCAL<br>DEPARTMENT OF TRAINING Trial Balance<br>As Of:10/31/X3 |  |  |  | Page No: 1           |  |
| Business Unit:    | 4321               |                                                                  |  |  |  | Run Date: 11/19/20X3 |  |
| Ledger:           | BUDLEGAL           |                                                                  |  |  |  | Run Time: 14:55:27   |  |
| Fiscal Year:      | 20X3               |                                                                  |  |  |  |                      |  |
| Period From: 1    | To Period: 4       |                                                                  |  |  |  |                      |  |
| Fund:             | 1234 Training Fund |                                                                  |  |  |  |                      |  |

  

| ACCOUNT | ACCOUNT TITLE                   | BEGINNING BALANCE |              | DEBITS |              | CREDITS |              | ENDING BALANCE  |
|---------|---------------------------------|-------------------|--------------|--------|--------------|---------|--------------|-----------------|
| 1101000 | General Cash - CTS Accounts     | \$                | 26,269.00    | \$     | 0.00         | \$      | 26,269.00    | \$ 0.00         |
| 1101200 | Revolving Fund Cash             | \$                | 16,269.89    | \$     | 4,730.11     | \$      | 21,000.00    | \$ 0.00         |
| 1108000 | BLL Cash in State Treasury      | \$                | -69.36       | \$     | 44,268.75    | \$      | 67,860.83    | \$ -23,661.44   |
| 1109100 | Pending Cash Transfers - GL     | \$                | 0.00         | \$     | 0.00         | \$      | 0.00         | \$ 0.00         |
| 1109110 | SCO Legacy Interface Trans      | \$                | 0.00         | \$     | 1,069,060.36 | \$      | 1,069,060.36 | \$ 0.00         |
| 1109140 | Pnd Cash Tran-BLL Contra Asset  | \$                | 0.00         | \$     | 0.00         | \$      | 0.00         | \$ 0.00         |
| 1109300 | Pending Cash Transfers - AR     | \$                | 0.00         | \$     | 1,250,520.42 | \$      | 1,221,378.42 | \$ 29,142.00    |
| 1110101 | Intraunit Acc Acct-LD/PFA Alloc | \$                | 350,459.92   | \$     | 139,315.14   | \$      | 545,355.25   | \$ -55,580.19   |
| 1110110 | Intraunit Pending PFA Accrual   | \$                | -350,459.92  | \$     | 350,459.92   | \$      | 0.00         | \$ 0.00         |
| 1120000 | SMIF Deposits                   | \$                | 4,767,000.00 | \$     | 0.00         | \$      | 0.00         | \$ 4,767,000.00 |
| 1120100 | BLL - Deposits in SMIF          | \$                | -534,000.00  | \$     | 535,000.00   | \$      | 198,000.00   | \$ -197,000.00  |

**DFQ CM 01 CPP CRD PYMT XREF period 5**

Query result showing the reclassification of account 1109300 to 6510000/6520000 in period 5 to clear the period 4 pending cash balance (some rows and columns are hidden).

| Business Unit | Acctg Date | Fiscal Year | Period | CPP/CRD Journal ID | Deposit ID      | Deposit Number | Account | Fund | Amount     | Journal ID AP | GL Unit |
|---------------|------------|-------------|--------|--------------------|-----------------|----------------|---------|------|------------|---------------|---------|
| 4321          | 11/1/20X3  | 20X3        | 5      | CRD1727734         | 990000000017070 | 8171008902     | 6520000 | 1234 | 50.00      | AR11724272    | 4321    |
| 4321          | 11/1/20X3  | 20X3        | 5      | CRD1727734         | 990000000017070 | 8171008902     | 6520000 | 1234 | 250.00     | AR11724272    | 4321    |
| 4321          | 11/1/20X3  | 20X3        | 5      | CRD1727734         | 990000000017070 | 8171008902     | 6520000 | 1234 | 250.00     | AR11724272    | 4321    |
| 4321          | 11/1/20X3  | 20X3        | 5      | CRD1727734         | 990000000017070 | 8171008902     | 1109300 | 1234 | (250.00)   | AR11724272    | 4321    |
| 4321          | 11/1/20X3  | 20X3        | 5      | CRD1727734         | 990000000017070 | 8171008902     | 1109300 | 1234 | (50.00)    | AR11724272    | 4321    |
| 4321          | 11/1/20X3  | 20X3        | 5      | CRD1727734         | 990000000017070 | 8171008902     | 1109300 | 1234 | (250.00)   | AR11724272    | 4321    |
| 4321          | 11/1/20X3  | 20X3        | 5      | CRD1764053         | 990000000017093 | 5171231031     | 1109300 | 1234 | (4,000.00) | AR11759857    | 4321    |
| 4321          | 11/1/20X3  | 20X3        | 5      | CRD1764053         | 990000000017093 | 5171231031     | 1109300 | 1234 | (200.00)   | AR11759857    | 4321    |
| 4321          | 11/1/20X3  | 20X3        | 5      | CRD1764053         | 990000000017093 | 5171231031     | 1109300 | 1234 | (500.00)   | AR11759857    | 4321    |
| 4321          | 11/1/20X3  | 20X3        | 5      | CRD1764053         | 990000000017093 | 5171231031     | 6520000 | 1234 | 200.00     | AR11759857    | 4321    |
| 4321          | 11/1/20X3  | 20X3        | 5      | CRD1764053         | 990000000017093 | 5171231031     | 6520000 | 1234 | 150.00     | AR11759857    | 4321    |
| 4321          | 11/1/20X3  | 20X3        | 5      | CRD1764053         | 990000000017093 | 5171231031     | 1109300 | 1234 | (260.00)   | AR11759857    | 4321    |
| 4321          | 11/1/20X3  | 20X3        | 5      | CRD1764053         | 990000000017093 | 5171231031     | 1109300 | 1234 | (150.00)   | AR11759857    | 4321    |
| 4321          | 11/1/20X3  | 20X3        | 5      | CRD1764053         | 990000000017093 | 5171231031     | 6520000 | 1234 | 4,000.00   | AR11759857    | 4321    |
| 4321          | 11/1/20X3  | 20X3        | 5      | CRD1764053         | 990000000017093 | 5171231031     | 6520000 | 1234 | 260.00     | AR11759857    | 4321    |
| 4321          | 11/1/20X3  | 20X3        | 5      | CRD1764053         | 990000000017093 | 5171231031     | 6520000 | 1234 | 500.00     | AR11759857    | 4321    |

**FISCAL Cash Basis Ledger Activity Report: Fund-level transactions not reflected in the department's BUDLEGAL cash balance**

Report ID: RPTGL453

FISCAL

Page No: 1

Cash Basis Ledger Activity Report

Run Date: 11/13/20X3

Run Time: 15:04:21 PM

Business Unit: 4321 - Department of Training

Fiscal Year: 20X3

Period Ending: 4 - October 31, 20X3

| Fund Code | Description   |
|-----------|---------------|
| 1234      | Training Fund |

| Account | Description            |
|---------|------------------------|
| 1140    | Cash in State Treasury |

| CASH Journal Date | CASH Journal ID | MODACCRL Journal Date | MODACCRL Business Unit | MODACCRL Journal ID | MODACCRL Journal Source | Accounting Date | Document Type | Document Business Unit | Document ID  | Description         | Amount      |
|-------------------|-----------------|-----------------------|------------------------|---------------------|-------------------------|-----------------|---------------|------------------------|--------------|---------------------|-------------|
| 10/01/20X3        |                 |                       |                        |                     |                         |                 |               |                        |              | Beginning Balance   | 33.29       |
| 10/02/20X3        | CB11521202      | 10/02/20X3            | 0000                   | 0011519529          | DCJ                     | 10/02/20X3      | Trans ID      | 0000                   | G00006139312 |                     | (72,873.83) |
| 10/19/20X3        | CB11650300      | 10/19/20X3            | 0000                   | 0011643685          | DCJ                     | 10/19/20X3      | Trans ID      | 0000                   | G00006235044 |                     | 61.18       |
| 10/27/20X3        | CB11701645      | 10/27/20X3            | 0000                   | 0011699870          | DCJ                     | 10/27/20X3      | Trans ID      | 0000                   | G00006273995 |                     | 24,447.32   |
| 10/31/20X3        |                 |                       |                        |                     |                         |                 |               |                        |              | Period Net Activity | 363.86      |
|                   |                 |                       |                        |                     |                         |                 |               |                        |              | Ending Balance      | 397.15      |

## Attachment NS-5

### Period 4 SCO/Agency Reconciliation

Completed SCO/Agency Reconciliation showing the cash-impacting reconciling items (some rows and columns are hidden).

[illegible]

## Attachment SA-1

## CASH IN STATE TREASURY ACCOUNT RECONCILIATION (SHARED FUND)

For the Period Ended on 11/30/20X3 (Period 5)

Fund Number: 2255Fund Administrator BU: 4321Fund User BU: 3456

|                                                                                                              | FY Beginning Balance | YTD Activity       | Ending Balance     |
|--------------------------------------------------------------------------------------------------------------|----------------------|--------------------|--------------------|
| <b>FISCAL CASH BASIS LEDGER ACTIVITY REPORT (ACCOUNT 1140):</b> 1                                            |                      |                    |                    |
| Balance per Cash Basis                                                                                       | 1a 665.97            | 1b 102.73          | 1c 768.70          |
| <b>Reconciling Items:</b>                                                                                    |                      |                    |                    |
|                                                                                                              |                      |                    | 0.00               |
|                                                                                                              |                      |                    | 0.00               |
| <b>TOTAL ADJUSTED CASH BASIS BALANCE</b>                                                                     | <b>665.97</b>        | <b>102.73</b>      | <b>768.70</b>      |
| <b>TRIAL BALANCE REPORT (BUDLEGAL)</b>                                                                       |                      |                    |                    |
| <b>Fund Administrator (BU 4321)</b>                                                                          |                      |                    |                    |
| Account 6590000 2                                                                                            | 2a                   | (19,382.75)        | (19,382.75)        |
| <b>Fund User (BU 3456)</b>                                                                                   |                      |                    |                    |
| Account 6590000 2c                                                                                           | 2b                   | (2,442.20)         | (2,442.20)         |
| <b>Total Year-to-Date Cash Transactions per BUDLEGAL</b>                                                     | <b>0.00</b>          | <b>(21,824.95)</b> | <b>(21,158.98)</b> |
| <b>Reconciling Items:</b>                                                                                    |                      |                    |                    |
| <b>Fund Administrator (BU 4321)</b> 4a                                                                       |                      |                    |                    |
| Fund-level transactions related to state retirement contributions posted by SCO (should clear by 6/30/20X4): |                      |                    | 0.00               |
| CB11171402 dated 7/28/20X3                                                                                   |                      | 10,871.04          | 10,871.04          |
| CB11205211 dated 8/29/20X3                                                                                   |                      | 10,871.04          | 10,871.04          |
| CB11304532 dated 9/27/20X3                                                                                   |                      | 10,871.04          | 10,871.04          |
| CB11391252 dated 10/2/20X3                                                                                   |                      | (32,613.12)        | (32,613.12)        |
| CB11398568 dated 10/27/20X3                                                                                  |                      | 10,963.84          | 10,963.84          |
| CB12980215 dated 11/28/20X3                                                                                  |                      | 10,963.84          | 10,963.84          |
| <b>Fund User (BU 3456)</b> 4b                                                                                |                      |                    |                    |
|                                                                                                              |                      | 0.00               | 0.00               |
| <b>TOTAL ADJUSTED BUDLEGAL CASH TRANSACTIONS</b>                                                             | <b>0.00</b>          | <b>102.73</b>      | <b>2e 768.70</b>   |
| <b>VARIANCE</b> 3                                                                                            |                      |                    | <b>0.00</b>        |

Prepared By: J.M. DuaneDate: 12/21/20X3Reviewed By: Ree V. R.Date: 12/22/20X3

## Attachment SA-2

**FISCAL Cash Basis Ledger Activity Report**

For illustration purposes, some rows and columns were hidden.

Report ID: RPTGL453

FISCAL

Cash Basis Ledger Activity Report

Page No: 1

Run Date: 8/12/20X3

Run Time: 15:07:12 PM

Business Unit: 4321 - Department of Training

Fiscal Year: 20X3

Period Ending: 1 - July 31, 20X3

| Fund Code | Description    |
|-----------|----------------|
| 2255      | Training Fund2 |

| Account | Description            |
|---------|------------------------|
| 1140    | Cash in State Treasury |

| CASH Journal Date | CASH Journal ID | MODACCRL Journal Date | MODACCRL Business Unit | MODACCRL Journal ID | MODACCRL Journal Source | Accounting Date | Document Type | Document Business Unit | Document ID  | Description         | Amount      |
|-------------------|-----------------|-----------------------|------------------------|---------------------|-------------------------|-----------------|---------------|------------------------|--------------|---------------------|-------------|
| 07/01/20X3        |                 |                       |                        |                     |                         |                 |               |                        |              | Beginning Balance   | 665.97      |
| 07/28/20X3        | CB11064139      | 07/28/20X3            | 0000                   | 0011058500          | DCJ                     | 07/28/20X3      | Trans ID      | 0000                   | G00005843525 |                     | (1,126.71)  |
| 07/28/20X3        | CB11064139      | 07/28/20X3            | 0000                   | 0011058500          | DCJ                     | 07/28/20X3      | Trans ID      | 0000                   | G00005842983 |                     | 1,082.79    |
| 07/28/20X3        | CB11073558      | 07/28/20X3            | 0000                   | 0011062256          | DCJ                     | 07/28/20X3      | Trans ID      | 0000                   | G00005850104 |                     | (54,003.92) |
| 07/28/20X3        | CB11074106      | 07/28/20X3            | 0000                   | 0011070921          | DCJ                     | 07/28/20X3      | Trans ID      | 0000                   | G00005852726 |                     | 43.92       |
| 07/28/20X3        | CB11074117      | 07/28/20X3            | 0000                   | 0011070714          | DCJ                     | 07/28/20X3      | Trans ID      | 0000                   | G00005844550 |                     | 10,871.04   |
| 07/31/20X3        |                 |                       |                        |                     |                         |                 |               |                        |              | Period Net Activity | (209.06)    |
|                   |                 |                       |                        |                     |                         |                 |               |                        |              | Ending Balance      | 456.91      |

Report ID: RPTGL453

FISCAL

Cash Basis Ledger Activity Report

Page No: 1

Run Date: 9/13/20X3

Run Time: 14:59:32 PM

Business Unit: 4321 - Department of Training

Fiscal Year: 20X3

Period Ending: 2 - August 31, 20X3

| Fund Code | Description    |
|-----------|----------------|
| 2255      | Training Fund2 |

| Account | Description            |
|---------|------------------------|
| 1140    | Cash in State Treasury |

| CASH Journal Date | CASH Journal ID | MODACCRL Journal Date | MODACCRL Business Unit | MODACCRL Journal ID | MODACCRL Journal Source | Accounting Date | Document Type | Document Business Unit | Document ID  | Description         | Amount      |
|-------------------|-----------------|-----------------------|------------------------|---------------------|-------------------------|-----------------|---------------|------------------------|--------------|---------------------|-------------|
| 08/01/20X3        |                 |                       |                        |                     |                         |                 |               |                        |              | Beginning Balance   | 456.91      |
| 08/29/20X3        | CB11288956      | 08/29/20X3            | 0000                   | 0011283213          | DCJ                     | 08/29/20X3      | Trans ID      | 0000                   | G00005990723 |                     | 10,871.04   |
| 08/29/20X3        | CB11289040      | 08/29/20X3            | 0000                   | 0011283911          | 108                     | 08/29/20X3      | Journal ID    | 0000                   | 0011283911   |                     | 43,000.00   |
| 08/29/20X3        | CB11305951      | 08/29/20X3            | 0000                   | 0011296364          | DCJ                     | 08/29/20X3      | Trans ID      | 0000                   | G00005998151 |                     | (54,003.92) |
| 08/30/20X3        | CB11288812      | 08/30/20X3            | 0000                   | 0011283501          | DPJ                     | 08/30/20X3      | Trans ID      | 0000                   | F00000758400 |                     | (2,442.20)  |
| 08/30/20X3        | CB11297968      | 08/30/20X3            | 0000                   | 0011293722          | 108                     | 08/30/20X3      | Journal ID    | 0000                   | 0011293722   |                     | 7,000.00    |
| 08/31/20X3        |                 |                       |                        |                     |                         |                 |               |                        |              | Period Net Activity | 164.05      |
|                   |                 |                       |                        |                     |                         |                 |               |                        |              | Ending Balance      | 620.96      |

1b

Report ID: RPTGL453

FISCAL

Cash Basis Ledger Activity Report

Page No: 1

Run Date: 10/11/20X3

Run Time: 15:00:27 PM

Business Unit: 4321 - Department of Training

Fiscal Year: 20X3

Period Ending: 3 - September 30, 20X3

Saved to this PC

| Fund Code | Description    |
|-----------|----------------|
| 2255      | Training Fund2 |

| Account | Description            |
|---------|------------------------|
| 1140    | Cash in State Treasury |

| CASH Journal Date | CASH Journal ID | MODACCRL Journal Date | MODACCRL Business Unit | MODACCRL Journal ID | MODACCRL Journal Source | Accounting Date | Document Type | Document Business Unit | Document ID  | Description         | Amount      |
|-------------------|-----------------|-----------------------|------------------------|---------------------|-------------------------|-----------------|---------------|------------------------|--------------|---------------------|-------------|
| 09/01/20X3        |                 |                       |                        |                     |                         |                 |               |                        |              | Beginning Balance   | 620.96      |
| 09/27/20X3        | CB11485263      | 09/27/20X3            | 0000                   | 0011483035          | DCJ                     | 09/27/20X3      | Trans ID      | 0000                   | G00006124505 |                     | 10,871.04   |
| 09/27/20X3        | CB11494465      | 09/27/20X3            | 0000                   | 0011490212          | 108                     | 09/27/20X3      | Journal ID    | 0000                   | 0011490212   |                     | 44,000.00   |
| 09/27/20X3        | CB11502078      | 09/27/20X3            | 0000                   | 0011500689          | DCJ                     | 09/27/20X3      | Trans ID      | 0000                   | G00006133154 |                     | (54,003.92) |
| 09/28/20X3        | CB11493701      | 09/28/20X3            | 4321                   | AP11489451          | APP                     | 09/28/20X3      | Voucher ID    | 4321                   | 00001956     |                     | (104.02)    |
| 09/29/20X3        | CB11501706      | 09/29/20X3            | 4321                   | AP11498237          | APP                     | 09/29/20X3      | Voucher ID    | 4321                   | 00001949     |                     | (799.98)    |
| 09/30/20X3        |                 |                       |                        |                     |                         |                 |               |                        |              | Period Net Activity | (453.02)    |
|                   |                 |                       |                        |                     |                         |                 |               |                        |              | Ending Balance      | 167.94      |

## Attachment SA-2

Report ID: RPTGL453

FISCAL

Page No: 1

Cash Basis Ledger Activity Report

Run Date: 11/12/20X3

Run Time: 15:01:12 PM

Business Unit: 4321 - Department of Training

Fiscal Year: 20X3

Period Ending: 4 - October 31, 20X3

| Fund Code | Description    |
|-----------|----------------|
| 2255      | Training Fund2 |

| Account | Description            |
|---------|------------------------|
| 1140    | Cash in State Treasury |

| CASH Journal Date | CASH Journal ID | MODACCRL Journal Date | MODACCRL Business Unit | MODACCRL Journal ID | MODACCRL Journal Source | Accounting Date | Document Type | Document Business Unit | Document ID  | Description         | Amount      |
|-------------------|-----------------|-----------------------|------------------------|---------------------|-------------------------|-----------------|---------------|------------------------|--------------|---------------------|-------------|
| 10/01/20X3        |                 |                       |                        |                     |                         |                 |               |                        |              | Beginning Balance   | 167.94      |
| 10/27/20X3        | CB11700846      | 10/27/20X3            | 4321                   | AP11695785          | APP                     | 10/27/20X3      | Voucher ID    | 4321                   | 00001966     |                     | (569.62)    |
| 10/27/20X3        | CB11700846      | 10/27/20X3            | 4321                   | AP11695785          | APP                     | 10/27/20X3      | Voucher ID    | 4321                   | 00001961     |                     | (104.16)    |
| 10/27/20X3        | CB11701645      | 10/27/20X3            | 0000                   | 0011699870          | DCJ                     | 10/27/20X3      | Trans ID      | 0000                   | G00006274093 |                     | 10,963.84   |
| 10/27/20X3        | CB11712831      | 10/27/20X3            | 0000                   | 0011706511          | 108                     | 10/27/20X3      | Journal ID    | 0000                   | 0011706511   |                     | 43,000.00   |
| 10/27/20X3        | CB11720481      | 10/27/20X3            | 0000                   | 0011719251          | DCJ                     | 10/27/20X3      | Trans ID      | 0000                   | G00006284292 |                     | (54,305.03) |
|                   |                 |                       |                        |                     |                         |                 |               |                        |              | Period Net Activity | (102.31)    |
| 10/31/20X3        |                 |                       |                        |                     |                         |                 |               |                        |              | Ending Balance      | 65.63       |

Report ID: RPTGL453

FISCal

Page No: 1

Cash Basis Ledger Activity Report

Run Date: 12/14/20X3

Run Time: 15:03:22 PM

Business Unit: 4321 - Department of Training

Fiscal Year: 20X3

Period Ending: 5 - November 30, 20X3

| Fund Code | Description    |
|-----------|----------------|
| 2255      | Training Fund2 |

| Account | Description            |
|---------|------------------------|
| 1140    | Cash in State Treasury |

| CASH Journal Date | CASH Journal ID | MODACCRL Journal Date | MODACCRL Business Unit | MODACCRL Journal ID | MODACCRL Journal Source | Accounting Date | Document Type | Document Business Unit | Document ID  | Description         | Amount      |
|-------------------|-----------------|-----------------------|------------------------|---------------------|-------------------------|-----------------|---------------|------------------------|--------------|---------------------|-------------|
| 11/01/20X3        |                 |                       |                        |                     |                         |                 |               |                        |              | Beginning Balance   | 65.63       |
| 11/22/20X3        | CB11895414      | 11/22/20X3            | 0000                   | 0011893096          | DCJ                     | 11/22/20X3      | Trans ID      | 0000                   | G00006410655 |                     | 734.66      |
| 11/22/20X3        | CB11895414      | 11/22/20X3            | 0000                   | 0011893096          | DCJ                     | 11/22/20X3      | Trans ID      | 0000                   | G00006410654 |                     | 298.48      |
| 11/28/20X3        | CB11895656      | 11/28/20X3            | 0000                   | 0011893225          | DCJ                     | 11/28/20X3      | Trans ID      | 0000                   | G00006411949 |                     | 10,963.84   |
| 11/28/20X3        | CB11904135      | 11/28/20X3            | 0000                   | 0011902208          | DCJ                     | 11/28/20X3      | Trans ID      | 0000                   | G00006416835 |                     | (54,305.03) |
| 11/28/20X3        | CB11904479      | 11/28/20X3            | 0000                   | 0011899589          | 108                     | 11/28/20X3      | Journal ID    | 0000                   | 0011899589   |                     | 44,000.00   |
|                   |                 |                       |                        |                     |                         |                 |               |                        |              | Period Net Activity | 703.07      |
| 11/30/20X3        |                 |                       |                        |                     |                         |                 |               |                        |              | Ending Balance      | 768.70      |

1b

1c

# Attachment SA-3

## Trial Balance Report (ZGL061)

| Report ID: ZGL061           |                                | FI\$Cal                              |                  | Page No: 2           |                |
|-----------------------------|--------------------------------|--------------------------------------|------------------|----------------------|----------------|
| Business Unit: 4321         |                                | DEPARTMENT OF TRAINING Trial Balance |                  | Run Date: 12/17/20X3 |                |
| Ledger: BUDLEGAL            |                                | As Of:11/30/X3                       |                  | Run Time 11:23:47    |                |
| Fiscal Year: 2023           |                                |                                      |                  |                      |                |
| Period From: 1 To Period: 5 |                                |                                      |                  |                      |                |
| Fund: 2255 Training Fund2   |                                |                                      |                  |                      |                |
| ACCOUNT                     | ACCOUNT TITLE                  | BEGINNING BALANCE                    | DEBITS           | CREDITS              | ENDING BALANCE |
| 5150900                     | Staff Benefits - Other         | \$ 0.00                              | \$ 2,023.20      | \$ 2,023.20          | \$ 0.00        |
| 5301150                     | Conferences                    | \$ 0.00                              | \$ 10,887.88     | \$ 10,806.50         | \$ 81.38       |
| 5301400                     | Goods - Other                  | \$ 0.00                              | \$ 335.61        | \$ 335.61            | \$ 0.00        |
| 5301700                     | Office Supplies - Misc         | \$ 0.00                              | \$ 5,997.87      | \$ 5,935.66          | \$ 62.21       |
| 5301750                     | Photography Supplies           | \$ 0.00                              | \$ 475.98        | \$ 475.98            | \$ 0.00        |
| 5301800                     | Services & Rentals - Other     | \$ 0.00                              | \$ 243.78        | \$ 238.50            | \$ 5.28        |
| 5302800                     | Photocopy Paper                | \$ 0.00                              | \$ 188.15        | \$ 183.56            | \$ 4.59        |
| 5302900                     | Printing - Other               | \$ 0.00                              | \$ 480.00        | \$ 0.00              | \$ 480.00      |
| 5304100                     | Cell Phones, PDAs, Pager Svcs  | \$ 0.00                              | \$ 815.80        | \$ 800.19            | \$ 15.61       |
| 5320210                     | Travel - In State - OT Meals   | \$ 0.00                              | \$ 211.92        | \$ 211.92            | \$ 0.00        |
| 5320220                     | Travel-In State-Per Diem Lodgi | \$ 0.00                              | \$ 4,016.04      | \$ 4,016.04          | \$ 0.00        |
| 5320230                     | Travel-In State-Per Diem Meals | \$ 0.00                              | \$ 294.54        | \$ 289.49            | \$ 5.05        |
| 5320240                     | Travel-In State-Per Diem Other | \$ 0.00                              | \$ 1,545.17      | \$ 1,515.44          | \$ 29.73       |
| 5320400                     | Travel-In State-Commercial Air | \$ 0.00                              | \$ 4,742.98      | \$ 4,742.98          | \$ 0.00        |
| 5320420                     | Travel-In State-Taxi & Shuttle | \$ 0.00                              | \$ 566.77        | \$ 563.48            | \$ 3.29        |
| 5320430                     | Travel-In State-Oth Transporta | \$ 0.00                              | \$ 84.75         | \$ 84.75             | \$ 0.00        |
| 5320440                     | Travel - In State -Private Car | \$ 0.00                              | \$ 739.20        | \$ 732.41            | \$ 6.79        |
| 5320450                     | Trav-In St-Pri Car Callback Mi | \$ 0.00                              | \$ 1,000.00      | \$ 1,020.00          | \$ -20.00      |
| 5320490                     | Travel - In State - Other      | \$ 0.00                              | \$ 240.55        | \$ 2,805.00          | \$ -2,564.45   |
| 5320620                     | Travel - OST-Per Diem - Meals  | \$ 0.00                              | \$ 1,696.63      | \$ 1,615.84          | \$ 80.79       |
| 5320800                     | Travel - OST - Commercial Air  | \$ 0.00                              | \$ 789.69        | \$ 789.69            | \$ 0.00        |
| 5320810                     | Travel - OST - Rail/Bus/Taxi   | \$ 0.00                              | \$ 286.57        | \$ 272.92            | \$ 13.65       |
| 5320830                     | Travel - OST - Private Car     | \$ 0.00                              | \$ 12.64         | \$ 12.04             | \$ 0.60        |
| 5322200                     | Training - Facility Rental     | \$ 0.00                              | \$ 250.00        | \$ 250.00            | \$ 0.00        |
| 5322400                     | Training - Tuition & Registrat | \$ 0.00                              | \$ 6,733.00      | \$ 6,653.40          | \$ 79.60       |
| 5340220                     | Administrative                 | \$ 0.00                              | \$ 570.00        | \$ 570.00            | \$ 0.00        |
| 5340290                     | Health and Medical             | \$ 0.00                              | \$ 0.00          | \$ 480.00            | \$ -480.00     |
| 5340330                     | Consult & Prof Svcs-Interdept  | \$ 0.00                              | \$ 538.98        | \$ 562.98            | \$ -24.00      |
| 5342600                     | Departmental Services - Other  | \$ 0.00                              | \$ 34.98         | \$ 34.98             | \$ 0.00        |
| 5344000                     | Consolidated Data Centers      | \$ 0.00                              | \$ 79.04         | \$ 75.79             | \$ 3.25        |
| 5346340                     | IT Services - Software Maint   | \$ 0.00                              | \$ 17,193.55     | \$ 17,193.55         | \$ 0.00        |
| 5362480                     | Artworks and Paintings         | \$ 0.00                              | \$ 243.60        | \$ 121.80            | \$ 121.80      |
| 5368025                     | Computers & Computer Equipment | \$ 0.00                              | \$ 4,974.57      | \$ 4,974.62          | \$ -0.05       |
| 5390950                     | SCO Inbound Interface Dept Exp | \$ 0.00                              | \$ 9,093.88      | \$ 9,093.88          | \$ 0.00        |
| 5710000                     | Est Distr Indirect & Recov Cst | \$ 0.00                              | \$ 76,000.00     | \$ 76,000.00         | \$ 0.00        |
| 6510000                     | Unapp InterUnit Cash Xfers In  | \$ 0.00                              | \$ 354,729.49    | \$ 354,729.49        | \$ 0.00        |
| 6512400                     | Unapp Transfers Out-Pro Rata   | \$ 0.00                              | \$ 2,735.00      | \$ 0.00              | \$ 2,735.00    |
| 6512500                     | Unapp Trans Out-Supp Pension   | \$ 0.00                              | \$ 43.92         | \$ 43.92             | \$ 0.00        |
| 6520000                     | Unapp InterUnit Cash Xfers Out | \$ 2c 0.00                           | \$ 2a 352,346.74 | \$ 352,346.74        | \$ 2d 0.00     |
| 6590000                     | Unapprop Cash Transfers - BLL  | \$ 0.00                              | \$ 21,657.03     | \$ 41,039.78         | \$ -19,382.75  |

## Fund User's Cash Transaction Reconciliation

| FUND USER CASH TRANSACTION RECONCILIATION              |                      |              |                |
|--------------------------------------------------------|----------------------|--------------|----------------|
| For the Period Ended on 11/30/20X3 (Period 5)          |                      |              |                |
| Fund Number: 2255                                      |                      |              |                |
| Fund Administrator BU: 4321                            |                      |              |                |
| Fund User BU: 3456                                     |                      |              |                |
|                                                        | FY Beginning Balance | YTD Activity | Ending Balance |
| <b>SCO AGENCY RECONCILIATION REPORT ACTIVITIES:</b>    |                      |              |                |
| Total transactions in the "C" accounts (opposite sign) |                      | (2,442.20)   | (2,442.20)     |
| Total transactions in the "Q" accounts (opposite sign) |                      | 0.00         | 0.00           |
| <b>Reconciling Items:</b>                              |                      |              |                |
|                                                        |                      |              | 0.00           |
|                                                        |                      |              | 0.00           |
| <b>TOTAL ADJUSTED SCO TRANSACTIONS</b>                 | 0.00                 | (2,442.20)   | (2,442.20)     |
| <b>TRIAL BALANCE REPORT (BUDLEGAL)</b>                 |                      |              |                |
| Fund User (BU 3456)                                    |                      |              |                |
| Account 6590000                                        | 2c                   | 2b           | 2d (2,442.20)  |
| <b>Reconciling Items:</b>                              |                      |              |                |
| 4b                                                     |                      |              | 0.00           |
|                                                        |                      |              | 0.00           |
| <b>TOTAL ADJUSTED DEPARTMENTS' CASH TRANSACTIONS</b>   | 0.00                 | (2,442.20)   | (2,442.20)     |
| <b>VARIANCE</b>                                        |                      |              | 0.00           |

## Attachment SU-1

## FUND USER CASH TRANSACTION RECONCILIATION

For the Period Ended on 11/30/20X3 (Period 5)

Fund Number: 2255Fund Administrator BU: 4321Fund User BU: 3456

|                                                             | FY Beginning<br>Balance | YTD Activity  | Ending Balance |
|-------------------------------------------------------------|-------------------------|---------------|----------------|
| <b>FISCAL APPROPRIATION ACTIVITY REPORT:</b> 1              |                         |               |                |
| Total transactions in the Cash Ledger (opposite sign)       |                         | 0.00          | 0.00           |
| Total transactions in the CC_CVRVCLG Ledger (opposite sign) |                         | 0.00          | 0.00           |
| Total transactions in the CC_CVCLNG Ledger (opposite sign)  | 1b                      | 1a (2,442.20) | 1c (2,442.20)  |
| <b>Reconciling Items:</b>                                   |                         |               |                |
|                                                             |                         |               | 0.00           |
|                                                             |                         |               | 0.00           |
| <b>TOTAL ADJUSTED CASH BASIS TRANSACTIONS</b>               | 0.00                    | (2,442.20)    | (2,442.20)     |
| <b>TRIAL BALANCE REPORT (BUDLEGAL)</b> 2                    |                         |               |                |
| <b>Fund User (BU 3456)</b>                                  |                         |               |                |
| Account 6590000                                             | 2b                      | 2a (2,442.20) | 2c (2,442.20)  |
| <b>Reconciling Items:</b> 4                                 |                         |               |                |
|                                                             |                         |               | 0.00           |
|                                                             |                         |               | 0.00           |
| <b>TOTAL ADJUSTED BUDLEGAL CASH TRANSACTIONS</b>            | 0.00                    | (2,442.20)    | (2,442.20)     |
| <b>VARIANCE</b> 3                                           |                         |               | 0.00           |

Prepared By: John DoeDate: 12/18/20X3Reviewed By: U. R. DuaneDate: 12/19/20X3

# Attachment SU-2

## FISCAL Appropriation Activity Summary Report

RPTFI149

FISCAL

Appropriation Activity Summary Report

Date: 12/17/20X3

Run Time: 11:04:35

Page No: 1

Business Unit: 3456

Agency: DEPARTMENT OF TRAINING2

Fiscal Year: 20X3

Period Ending: November 30, 20X3

| Ledger Group | Fund | ENY  | Approp Reference | Program | Account | Project ID | Encumbrance Availability Date | Reversion Date | Program/Revenue Description | Budget/Adjustment | Advances | Associated Revenue | Expenditure/Revenue | Avail/Unrealized |
|--------------|------|------|------------------|---------|---------|------------|-------------------------------|----------------|-----------------------------|-------------------|----------|--------------------|---------------------|------------------|
| CC_CVCLNG    | 2255 | 20X1 | 001              |         | 50      |            |                               |                |                             | (947.40)          | 0.00     | 0.00               | 0.00                | (947.40)         |
| CC_CV_APR    | 2255 | 20X1 | 001              | 5555    | 50      |            | 06/30/20X2                    | 06/30/20X4     | 5555-SUPPORT PROGRAM        | (947.40)          | 0.00     | 0.00               | 0.00                | (947.40)         |
| CC_CVCLNG    | 2255 | 20X2 | 001              |         | 50      |            |                               |                |                             | (4,000.00)        | 0.00     | 0.00               | 2,442.20            | (1,557.80)       |
| CC_CV_APR    | 2255 | 20X2 | 001              | 5555    | 50      |            | 06/30/20X3                    | 06/30/20X5     | 5555-SUPPORT PROGRAM        | (4,000.00)        | 0.00     | 0.00               | 2,442.20            | (1,557.80)       |
| CC_CVCLNG    | 2255 | 20X3 | 001              |         | 50      |            |                               |                |                             | (4,000.00)        | 0.00     | 0.00               | 0.00                | (4,000.00)       |
| CC_CV_APR    | 2255 | 20X3 | 001              | 5555    | 50      |            | 06/30/20X4                    | 06/30/20X6     | 5555-SUPPORT PROGRAM        | (4,000.00)        | 0.00     | 0.00               | 0.00                | (4,000.00)       |

## Trial Balance Report (ZGL061)

Report ID: ZGL061

FISCAL

Page No: 1

DEPARTMENT OF TRAINING2 Trial Balance

As Of:11/30/X3

Business Unit: 3456

Ledger: BUDLEGAL

Fiscal Year: 20X3

Period From: 1 To Period: 5

Run Date: 12/17/20X3

Run Time 11:18:01

Fund: 2255 Training Fund2

| ACCOUNT          | ACCOUNT TITLE                   | BEGINNING BALANCE | DEBITS      | CREDITS     | ENDING BALANCE |
|------------------|---------------------------------|-------------------|-------------|-------------|----------------|
| 1109100          | Pending Cash Transfers - GL     | \$ 0.00           | \$ 0.00     | \$ 0.00     | \$ 0.00        |
| 1109110          | SCO Legacy Interface Trans      | \$ 0.00           | \$ 0.00     | \$ 0.00     | \$ 0.00        |
| 1109140          | Pnd Cash Tran-BLL Contra Asset  | \$ 0.00           | \$ 0.00     | \$ 0.00     | \$ 0.00        |
| 1110101          | Intraunit Acc Acct-LD/PFA Alloc | \$ -2,442.20      | \$ 2,442.20 | \$ 0.00     | \$ 0.00        |
| 1110110          | Intraunit Pending PFA Accrual   | \$ 2,442.20       | \$ 0.00     | \$ 2,442.20 | \$ 0.00        |
| 2010000          | Due to Other Funds              | \$ -2,442.20      | \$ 2,442.20 | \$ 0.00     | \$ 0.00        |
| 3903000          | Fund Balance - Clearing         | \$ 2,442.20       | \$ 0.00     | \$ 0.00     | \$ 2,442.20    |
| 6510000          | Unapp InterUnit Cash Xfers In   | \$ 0.00           | \$ 2,442.20 | \$ 2,442.20 | \$ 0.00        |
| 6590000          | Unapprop Cash Transfers - BLL   | \$ 0.00           | \$ 0.00     | \$ 2,442.20 | \$ -2,442.20   |
| Total Fund: 2255 |                                 | \$ 0.00           | \$ 7,326.60 | \$ 7,326.60 | \$ 0.00        |
| Total:           |                                 |                   | \$ 7,326.60 | \$ 7,326.60 |                |