

# SCO/Agency Reconciliation

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## **Purpose**

To reconcile department's appropriation balances to the corresponding balances maintained by the State Controller's Office (SCO), as outlined in Section 7921 of the State Administrative Manual. The SCO/Agency Reconciliation will assist departments in completing the year-end manual financial reports (e.g., Reports 1, 2, 5, and 15).

## **Reports/Queries for Reconciliation**

- SCO Agency Reconciliation Report or DFQ\_GL\_06\_REC\_SCO\_TAB\_RUN
- Trial Balance Report (ZGL061) - BUDLEGAL
- Report 6 - Final Budget Report (RPTGL156)
- DFQ\_KK\_01\_ACTIVITYLOG\_SUP\_PROJ
- DFQ\_GL\_01\_JOURNAL\_DETAIL

## **Additional Reports/Queries for Research**

- Trial Balance by Period (ZGL111) - BUDLEGAL
- PeopleSoft GL Trial Balance (GLS7012)
- GL-KK MISMATCH REPORT (RPTGL291)
- 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\_16\_AP\_AR\_ACCRUAL
- DFQ\_AR\_17\_DIRECT\_JRNL\_SUB\_SYS
- DFQ\_AR\_18\_ITEM\_SUB\_SYS\_ENTRIES
- DFQ\_GL\_05\_REC\_KK\_APPROP\_LEVEL
- DFQ\_GL\_07\_REC\_ACCRUAL\_OS\_BAL
- ZZ\_BUDLEGAL\_CROSSWALK\_JRNL

## **Reconciliation Steps**

The procedure outlined below provides the steps to complete SCO/Agency Reconciliation using period 2 (August 20X3) data in the illustration.

1. Complete the header section of the reconciliation worksheet. See Attachments 1A and 2.
  - a. Enter the reconciliation information.
  - b. Enter all accounts listed on the SCO Agency Reconciliation Report in legacy and FI\$Cal values.
2. Complete the **Balance per SCO Agency Reconciliation Report** section (Attachments 1A and 2).
  - a. Enter the ending balance of each Disbursement (D), Reimbursement (F), Revenue (R), and Transfer (T) account from the August (period 2) SCO Agency Reconciliation Report (same sign).

- b. Validate the roll-up/control account columns "C" and "Q". The "C" account is the sum of all "D", "F", and "T" accounts with the same fund, enactment year, and reference number, while the "Q" account is the sum of all "R" accounts with the same fund and enactment year. The calculated amount of each roll-up account on the worksheet must match the SCO Agency Reconciliation Report.
3. Complete the **Balance per Department's Records** section.

#### **"D", "F", and "T" Accounts**

- a. Obtain period 2 Report 6 – Final Budget Report.
- b. For regular appropriations other than Category 96, 97, and 98, departments reconcile the inception-to-date available balance. Enter the amounts shown in the **Balance** column of Report 6 to the reconciliation worksheet (same sign). See Attachments 1A and 3.
- c. For continuous appropriations without a budget, the balance in the SCO Agency Reconciliation Report represents the year-to-date activities. Therefore, departments will use the **Budgetary Expenditures** column amounts of Report 6, which represent the year-to-date transactions in FI\$Cal (same sign).

**Note:** There are no such accounts in this example.

#### **"D" Accounts - Category 96, 97, and 98**

- d. Use the DFQ\_GL\_01\_JOURNAL\_DETAIL query to extract the inception-to-date balances of the State Compensation Insurance Fund Deposit (Category 96 account), Advance to Service Revolving Fund – Other Services (Category 98 account), and Revolving Fund Advance (Category 97 account).
- e. The SCO journal entries for Category 96 and 98 advances and their returns are interfaced to FI\$Cal with account 1309200 and BU - Fund Affiliates 8430 - 0512 and 7760 -066600001, respectively.
- f. Departments post Category 97 transactions in the MODACCRL ledger with account 1222100.
- g. Enter the balances from the DFQ\_GL\_01\_JOURNAL\_DETAIL query to the corresponding accounts under **Adjustments to FI\$Cal** (same sign). See Attachments 1A and 3.

#### **"D" Accounts – Federal Trust Fund 1944 Accounts**

- h. Refunds, canceled warrants, and other receipts related to Federal Trust Fund appropriations that have reverted are often held in the 1944 D accounts, pending disposition. These transactions are posted in FI\$Cal with account 5902000 – Federal Refunds to Reverted Appropriations.
  - i. Departments will enter the balance under the **Adjustments to FI\$Cal** section, similar to the process outlined in the next section for Refunds to Reverted Appropriations.

**“R” Accounts – Revenue and Operating Revenue (SCO legacy revenue accounts 01xxxxx and 02xxxxx)**

- j. Use the DFQ\_KK\_01\_ACTIVITYLOG\_SUP\_PROJ query from the CC\_DTL\_REV ledger to extract the year-to-date revenue transactions. Create a pivot table to summarize the data by fund, enactment year, account code, and ledger. See Attachment 4.
- k. Departments will reconcile the current enactment year revenues to the corresponding balances on the SCO Agency Reconciliation Report. For revenue transactions posted with prior enactment years in FI\$Cal, departments will reconcile each account by comparing the total of all prior enactment years to the prior year balance per the SCO.
- l. C\_DTL\_COL ledger represents the collected/cash basis revenue transactions in FI\$Cal and should match the total amount on the SCO Agency Reconciliation Report, which is also on a cash basis. If the two records do not match, the department must research to determine the cause of the discrepancies and post the necessary corrections in FI\$Cal. Discrepancies due to timing issues are allowed in periods 1-11 but not in periods 12 and 998.
- m. C\_DTL\_REC ledger consists of cash and accrual basis revenue transactions; departments will use the balances from this Commitment Control ledger to populate the **Balance per Department's Records** on the SCO/Agency Reconciliation worksheet (same sign). See Attachments 1A and 4.

**“R” Accounts - Refunds to Reverted Appropriations and Transfers from Other Funds (SCO legacy revenue accounts 0500000 and 03xxxxx)**

- n. Refunds to Reverted Appropriations and Transfers from Other Funds appear under “R” accounts on the SCO Agency Reconciliation Report. However, in FI\$Cal, they are treated as unappropriated expenditures and operating transfers from other funds, and posted with accounts 5901000 and 63xxxxx, respectively.
- o. Departments can use the Trial Balance or DFQ\_GL\_01\_JOURNAL\_DETAIL query to extract year-to-date transactions related to unappropriated expenditures and transfers in FI\$Cal. See Attachment 5.  
The DFQ\_GL\_01\_JOURNAL\_DETAIL provides the Fund Affiliate information to validate the sources of the transfers (transferor funds).
- p. For Refunds to Reverted Appropriations, copy the total amount from the query to the corresponding column on the SCO/Agency Reconciliation worksheet, under **Adjustments to FI\$Cal** (same sign). See Attachments 1A and 5.
- q. For Unappropriated Operating Transfers from Other Funds, departments will reconcile the current enactment year amount to the same year on the SCO Agency Reconciliation Report. The total of all prior enactment years will be reconciled to the prior year balance per the SCO.

The fund affiliate value must correspond with the transferor fund number identified on the SCO revenue account code (the four-digit number after “03”).  
Copy the amounts from the query to the **Adjustments to FI\$Cal** section of the reconciliation worksheet with the same sign. See Attachments 1A and 5.

4. Complete the **Totals per BUDLEGAL Trial Balance** column.

- Obtain the period 2 Trial Balance Report (ZGL061) from the BUDLEGAL ledger. See Attachment 6.
- Copy the accrual balances from the Trial Balance to the reconciliation worksheet with the same sign, except for the accrual balances associated with the Category 96, 97, and 98 accounts (see Step 5). See Attachments 1A and 6.
- Insert additional rows as needed.

5. Complete the **GL Accounts not Posted to KK per Trial Balance** column.

- Using the period 2 Trial Balance, enter the balances of the accounts where the nominal accounts or the offsetting entries are not posted in the Commitment Control (opposite sign). See Attachments 1A and 6.

**Examples of accounts in this category:**

<b>Account</b>	<b>Explanation</b>	<b>Reconciliation Display</b>
Category 97 account - Advance to Agency and Office Revolving Funds (account 1222100).	An Office of Revolving Fund is established with a warrant issued from the advancing fund. Therefore, the offsetting account in the advancing fund is cash.	Enter account 1222100 balance on the corresponding row under <b>Adjustments to Fi\$Cal</b> .
Category 96 and 98 accounts – State Compensation Insurance Fund Deposit and Advance to Service Revolving Fund (account 1309200).	The prepayments are offset by cash.	Enter account 1309200 balance on the corresponding row under <b>Adjustments to Fi\$Cal</b> .
Provision for Deferred or Uncollectible Receivables (account 129xxxx).	The offsetting account is the accounts receivable being deferred or expected to be uncollectible.	Enter both amounts (net to zero) on the corresponding rows in the <b>Current Year Accruals</b> section.
Provision for Deferred Interfund Loans Payable (account 1700000).	The offsetting account is the Interfund Loans Payable.	Enter both amounts (net to zero) on the corresponding rows in the <b>Current Year Accruals</b> section.
Revenue/Reimbursements Received in Advance – Current (account 2050xxx).	The offsetting account is cash.	Enter the advance amount on the corresponding row in the <b>Current Year Accruals</b> section and include the supporting documents (e.g., SCO Fund Reconciliation Report).

Refunds to Reverted Appropriations (590xxxx) and Unappropriated Operating Transfers from Other Funds (63xxxxx).	These are unappropriated accounts; thus they are not tracked in the Commitment Control.	Enter the total per Trial Balance on the corresponding row under <b>Adjustments to FI\$Cal.</b>
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6. Complete the **Current Year Accruals** section.

### **Accounts Receivable and Accounts Payable**

Departments can obtain the balances associated with each appropriation account using one of the two methods explained below. This procedure provides illustrations for the second method.

#### **❖ Using inception-to-date reports and queries, such as:**

- DFQ\_GL\_07\_REC\_ACCRUAL\_OS\_BAL
- DFQ\_AR\_16\_AP\_AR\_ACCRUAL
- PeopleSoft GL Trial Balance (GLS7012) – refer to Job Aid FI\$Cal.080 GL Reports within the FI\$Cal System for more information regarding this report.

Summarize the query/report data by the account number and appropriation, then copy the amounts to the reconciliation worksheet using the opposite sign. Accrual amounts that are missing appropriation information will need to be researched using queries/reports that contain nominal account transactions and their associated source documents, such as the DFQ\_GL\_05\_REC\_KK\_APPROP\_LEVEL query.

**Note:** Before running the DFQ\_GL\_05\_REC\_KK\_APPROP\_LEVEL and DFQ\_GL\_07\_REC\_ACCRUAL\_OS\_BAL, departments need to run the SCO/FI\$Cal Document Extract Process to generate a common document ID field.

### **AP Input Table**

Departments will enter the balances for accounts 2000000 through 2021000, and 2024000 in the **AP Input Table**, and verify that the totals in the table are reflected correctly on the reconciliation worksheet.

#### **○ Expenditure Accruals**

Departments can use inception-to-date reports and queries listed above. If using the PeopleSoft GL Trial Balance (GLS7012), run the report from the MODACCRL ledger because this ledger does not contain encumbrance transactions.

#### **○ Encumbrance Accruals**

Obtain the PeopleSoft GL Trial Balance (GLS7012) – BUDLEGAL as of period 2 fiscal year 20X3. The difference between the BUDLEGAL and MODACCRL balances is the accruals associated with encumbrances. Departments can apply this formula to calculate the encumbrance accrual amounts.

#### **❖ Using the balances from the prior month's completed SCO/Agency Reconciliation worksheet and add the activities posted in the current/reconciliation period.**

- a. Copy the accrual balances from the completed period 1 SCO/Agency Reconciliation worksheet, same sign.

Departments will enter the balances for accounts 2000000 through 2021000, and 2024000 in the **AP Input Table Encumbrance Accruals** and **Expenditure Accruals** sections. Other account balances should be entered directly into the reconciliation worksheet. See Attachments 1A, 1B, and 7.

- b. After all of period 1 Accounts Receivable and Payable balances have been entered, obtain period 1 Trial Balance (ZGL061) – BUDLEGAL and confirm that the total of each account code from step “6a” matches the period 1 ending balance with the opposite sign.  
Alternatively, departments can perform this validation using period 2 Trial Balance by Period (ZGL111) beginning balances.
- c. Add period 2 encumbrance accrual transactions.  
Run the DFQ\_GL\_01\_JOURNAL\_DETAIL from the BUDLEGAL ledger, for period 2, Journal Source “DEP”; create a pivot table to summarize the data by appropriation and filter out the nominal accounts.  
Copy the accrual amounts from the query to the **AP Input Table, Encumbrance Accruals** section, using the opposite sign. See Attachments 1B and 8.

The total of all accounts (including account 2000300) in each appropriation under the **Encumbrance Accruals** section must match the total **Encumbrance/Allocated Encumbrance** column of Report 6.

The total without account 2000300, must match the total **Prior Year Encumbrance Reversals** column of Report 6.

Account 2000300 represents the year-to-date encumbrance activities.

- d. Add other accrual transactions posted in period 2, see Attachments 1A, 1B, and 9.  
Run the DFQ\_GL\_01\_JOURNAL\_DETAIL from the BUDLEGAL ledger for period 2, Journal Source “MOD”. Create a pivot table to summarize the data by appropriation and filter it to display the accrual accounts.  
Enter the amounts associated with accounts 2000000 through 2021000 and 2024000 in the **AP Input Table, Expenditure Accruals** section. For other account codes, enter the amounts directly into the reconciliation worksheet. Use the opposite sign.

To research accrual amounts that are missing appropriation information or to find the nominal account associated with an accrual, departments can use the DFQ\_AR\_16\_AP\_AR\_ACCRUAL query in conjunction with the DFQ\_KK\_01\_ACTIVITYLOG\_SUP\_PROJ query.

- o Run the DFQ\_AR\_16\_AP\_AR\_ACCRUAL query for period 2 to find the original document ID associated with the accrual amount in question.
  - o Run the DFQ\_KK\_01\_ACTIVITYLOG\_SUP\_PROJ query for the same period and filter the data to find the same document ID identified in the DFQ\_AR\_16\_AP\_AR\_ACCRUAL.
  - o The DFQ\_KK\_01\_ACTIVITYLOG\_SUP\_PROJ query shows the nominal account and appropriation information for the accrual amount in question, see Attachment 9.
- e. Confirm that the totals from the **AP Input Table** are reflected correctly on the reconciliation worksheet. See Attachments 1A and 1B.



## **Pending PFA**

- f. Obtain period 2 completed PFA reconciliation. See Attachment 10.
  - g. Copy the pending PFA as of period 2 to the corresponding row on the SCO/Agency Reconciliation worksheet; use the opposite sign. See Attachments 1A and 10.
7. Confirm that the amounts in the **Total Appropriations** column are correct.  
The totals are calculated as the cumulative amount across all appropriation accounts or the sum of the subtotals in the control account (C and Q) columns. See Attachment 1A.
  8. Confirm zero variance in the **GL ACCT Variance** column. See Attachment 1A.  
The **GL ACCT Variance** is calculated as the sum of **Total Appropriations**, **Totals per BUDLEGAL Trial Balance**, and **GL Accounts not Posted to KK per Trial Balance** amounts on each line.
  9. Complete the **Other Accrual Adjustments** section, if applicable.  
For accounts listed on the SCO Agency Reconciliation Report that do not have any budget amount, departments reconcile their year-to-date transactions to the transactions posted by the SCO. Therefore, any amounts accrued as of the previous fiscal year must be excluded from departments' year-to-date transactions. This includes accruals for revenues, refunds to reverted appropriations, unappropriated operating transfers from other funds, as well as accrued expenditures and transfers for continuous appropriations without a budget.

Departments can obtain the prior year's accrual amounts from the previous fiscal year's completed final period 998 SCO/Agency Reconciliation. See Attachments 1A and 11.

**Note:** The miscellaneous revenue and operating transfer from Fund 8505 for enactment year 20X1 shown in Attachment 11 are reversed under enactment year 20X2 in the current fiscal year reconciliation (Attachment 1A) because revenues posted with prior enactment years are combined and reconciled against the SCO's prior year balance.

10. Validate the **SCO Adjusted Balance** line.  
The **SCO Adjusted Balance** is calculated as the sum of the rows above it. See Attachment 1A.
11. Validate the **Department's Adjusted Balance** line.  
The **Department's Adjusted Balance** is calculated as the sum of **Balance per Department's Records** and the **Adjustments to Fi\$Cal**. See Attachment 1A.
12. Confirm zero **Variance**.  
The **Variance** is the difference between the **SCO Adjusted Balance** and the **Department's Adjusted Balance**. If there is a variance, departments will research to determine the transactions that make up the variance amount and follow steps 13 and 14 below to complete the reconciliation worksheet.

Possible reasons for reconciling amounts include:

- a. Reconciling items from the previous months that remain outstanding.  
Review the reconciling items listed on the prior month's completed SCO/Agency Reconciliation to determine if the issues have been resolved or are still outstanding.

b. GL/KK mismatches.

Run the GL-KK MISMATCH REPORT (RPTGL291) for the closed periods to determine if there are any mismatches that may impact the reconciliation. Refer to Job Aid FI\$Cal.425 GL-KK Mismatch Identification for more information.

GL-KK mismatches due to timing issues can carry over to the subsequent period; true mismatches, on the other hand, must be resolved before the department closes the accounting period.

All GL-KK mismatches must be cleared before the department closes period 12.

c. Timing issues related to voucher payments.

A voucher payment may be recorded in the SCO's legacy system at the end of the month but posted in FI\$Cal with a journal accounting date that falls in the subsequent month.

Departments can use the Dfq\_AP\_06\_VOUCHER\_ACCTG\_TRANS or the Dfq\_AP\_11\_VCHR\_SUB\_SYS\_ENTRIES query to research and compare the voucher payment journal accounting date in FI\$Cal against the transaction date on the SCO Agency Reconciliation Report. See Attachment 12.

d. Timing issues related to deposit payment applications (remittances).

Departments can use the Dfq\_AR\_13\_CASH\_RECEIPT\_DETAIL query to research the SCO posting date for payment applications created in the Accounts Receivable submodule. See Attachment 12.

13. List the reconciling items in the **Adjustments to FI\$Cal** section. See Attachments 1A and 12.

Departments will include the following information:

- Detailed item information, such as journal, voucher, or deposit IDs.
- A brief description of the issue, such as timing issue, GL/KK mismatch, etc.
- The action that has been taken to resolve the issue, if applicable.
- When the issue is/expected to be resolved.

**Note:** When a voucher is paid by the SCO in the current/reconciling month but the accrual is reversed and the payment is recorded in FI\$Cal in the subsequent month (item 12c above); the accrual balance in FI\$Cal is incorrect and needs to be adjusted on the reconciliation worksheet. To do so, enter the reconciling amounts/accrual adjustments in the **Other Accrual Adjustments** section.

14. Complete the **Adjustments to SCO Accounts** section.

Complete this section if the reconciling amount requires adjustments to the SCO's records. If it occurs at year-end, the department will report the amount on Report 3 – Adjustments to Controller's Accounts.

**Note:** There are no reconciling amounts that require adjustments to the SCO's records in this example.

15. Complete the **Department's Certification** section.

After the reconciliation is completed and there is no more variance between the **SCO Adjusted Balance** and the **Department's Adjusted Balance** lines, the reconciler and reviewer will sign and date on the bottom of the reconciliation worksheet to certify that the reconciliation has been completed properly. See Attachment 1B.

Attachment 1A

SCO/AGENCY RECONCILIATION - period 2, fiscal year 20X3 (page 1 of 2)\*

SCO / AGENCY RECONCILIATION WORKSHEET	ACCT	20X2	20X2	20X2	20X2	20X2	20X3	20X3	20X3	20X3	20X3	20X3	20X3	20X3	TOTAL	Totals per	GL Accounts	GL
FUND: 0001 - GENERAL FUND FY 20X3-X4 August 31, 20X3 - PERIOD 2 BUDLEGAL	TITLE	State Audits and Evaluations 001-6780 D-001-20	Clearing Account 001-9999 D-001-99	Miscellaneous Revenue 4172500 R-0161400	Transfer from Fund 8505 R-0385050	Refunds to Reverted Appropriations R-0500000	Administration 001-9900100 D-001-40.01	Administration - Distributed 001-9900200 D-001-40.02	Scheduled Reimbursement 001-6770 F-001-90.10	Revolving Fund Advance 001-597-9990 D-001-97	Advance to Service Revolving Fund 001-598-9990 D-001-98	"C" Balance Account	Escheat- Checks, Warrants 4171400 R-0161000	"Q" Account Balance	7	(Actual sign)	(Opposite sign)	8
Balance per SCO Agency Reconciliation Report		(4,541,491.39)	1,185,709.00	(1,350.00)	(148,863.02)	(408.25)	(18,584,000.00)	18,584,000.00	11,132,000.00	200,000.00	85,000.00	(45,654,838.80)	(6,565.61)	(6,565.61)	(62,694,679.22)			
Current Year Accruals:																		
Receivables: (Enter GL Account Name & Number)																		
Accounts Receivable - Revenue (GL 1313)	1200000			(1,350.00)								0.00		0.00	(1,350.00)	1,350.00		0.00
Accounts Receivable - Reimbursements (GL 1312)	1200050											0.00		0.00	(230,802.00)	230,802.00		0.00
Accounts Receivable - Abatements (GL 1311)	1200100		(10,814.43)									(2,627.64)		0.00	(16,176.46)	16,176.46		0.00
AR - Dishonored Checks (GL 1315)	1200150											0.00		0.00	0.00	0.00		0.00
AR - Audit Exceptions (1340)	1209100											0.00		0.00	0.00	0.00		0.00
AR - Other (GL 1319)	1209900											0.00		0.00	0.00	4,766.04	(4,766.04)	0.00
Due from Other Funds (GL 1410)	1240000								(3,125.00)			(3,125.00)		0.00	(54,267.60)	54,267.60		0.00
Due from Other Appropriations (GL 1420)	1240100											0.00		0.00	(140,422.00)	140,422.00		0.00
Due from Other Governmental Entities (GL 1590)	1262000											0.00		0.00	0.00	0.00		0.00
Provision for Deferred Receivables (GL 1600)	1290000											0.00		0.00	0.00	(4,766.04)	4,766.04	0.00
Payables: (Enter GL Acct Name & Number)																		
From the AP Input Table (below)																		
Accounts Payable - Encumbrance	2000300	(149,268.32)	0.00	0.00	0.00	0.00	109,508.38	(109,508.38)	0.00	0.00	0.00	775,064.13	0.00	0.00	214,623.05	(214,623.05)		0.00
Accounts Payable (GL 3010)	2000000	183,699.37	88,334.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	42,954.76	0.00	0.00	1,548,444.42	(1,548,444.42)		0.00
Accrued Accounts Payable (GL 3010)	2000100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(618,912.53)	618,912.53		0.00
Due to Other Funds (GL 3114)	2010000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
Due to Other Appropriations (GL 3115)	2011000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
Due to Federal Government (GL 3210)	2020000	0.00	150.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	150.00	(150.00)		0.00
Due to Local Governments (GL 3220)	2021000	263.51	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,241.00	0.00	0.00	1,504.51	(1,504.51)		0.00
Due to Other Governmental Entities (GL 3290)	2024000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
Other Payable Accounts																		
Local Sales Taxes Payable (GL 3230)	2023000											0.00		0.00	0.00			0.00
Other:																		
Plan of Financial Adjustment - Pending	1110101	142,068.05	(1,257,285.97)				2,025,122.76	(2,025,122.76)				(4,645,932.61)		0.00	(5,174,267.08)	5,174,267.08		0.00
Adjustments to SCO Accounts:																		
[Enter adjustments to SCO Accounts]																		
Other Accrual Adjustments:																		
Prior Year Accrual Reversal				3,050.00	148,863.02							0.00		0.00	151,913.02			
VID 00015273, 282, 288 - payment posted in FISCAL on 9/1/X3			(1,690.00)									(2,823.96)		0.00	(4,513.96)			
VID 00015274, 275, 277-281, 283, 284, 286 - payment posted in FISCAL on 9/5/X3			(2,779.85)									(5,000.81)		0.00	(7,780.66)			
SCO ADJUSTED BALANCE		(4,364,728.78)	1,623.51	350.00	0.00	(408.25)	(16,449,368.86)	16,449,368.86	11,128,875.00	200,000.00	85,000.00	(49,495,088.93)	(6,565.61)	(6,565.61)	(67,026,536.51)			
Balance per Department's Records		(4,364,728.78)	0.00	0.00			(16,449,368.86)	16,449,368.86	11,128,875.00			(49,780,844.70)	(6,565.61)	(6,565.61)	(67,313,857.54)			
Adjustments to FISCAL:																		
Advance to ORF not posted to KK	1222100									200,000.00		200,000.00		0.00	200,000.00		(\$200,000.00)	0.00
Advance to SCIF and SRF not posted to KK	1309200											85,755.77		0.00	85,755.77		(\$85,755.77)	0.00
Refunds to Reverted Appropriations not posted to KK	5901000					(408.25)						0.00		0.00	(408.25)		\$408.25	0.00
Unappropriated Operating Transfer from Other Funds	63XXXXX				0.00							0.00		0.00	0.00		\$0.00	0.00
DID 1656 posted in SCO legacy on 9/5/X3			138.51									0.00		0.00	138.51			
DID 1658 posted in SCO legacy on 9/1/X3			1,485.00	350.00								0.00		0.00	1,835.00			
DEPARTMENT'S ADJUSTED BALANCE		(4,364,728.78)	1,623.51	350.00	0.00	(408.25)	(16,449,368.86)	16,449,368.86	11,128,875.00	200,000.00	85,000.00	(49,495,088.93)	(6,565.61)	(6,565.61)	(67,026,536.51)			
VARIANCE		0.00	(0.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			

\*Some columns are hidden

Attachment 1B

SCO/AGENCY RECONCILIATION - period 2, fiscal year 20X3 (page 2 of 2)\*

SCO / AGENCY RECONCILIATION WORKSHEET	ACCT	20X2	20X2	20X2	20X2	20X2	20X3	20X3	20X3	20X3	20X3	20X3	20X3	20X3	TOTAL	Totals per	GL Accounts	GL
FUND: 0001 - GENERAL FUND	TITLE	State Audits and Evaluations	Clearing Account	Miscellaneous Revenue	Transfer from Fund 8505	Refunds to Reverted Appropriations	Administration	Administration - Distributed	Scheduled Reimbursement	Revolving Fund Advance	Advance to Service Revolving Fund	"C" Balance Account	Escheat-Checks, Warrants	"Q" Account Balance	Appropriations	BUDLEGAL Trial Balance	not Posted to KK per Trial Balance	Account Variance
FY 20X3-X4		001-6780	001-9999	4172500	R-0385050		001-9900100	001-9900200	001-6770	001-597-9990	001-598-9990		4171400					
August 31, 20X3 - PERIOD 2 BUDLEGAL		D-001-20	D-001-99	R-0161400	R-0385050	R-0500000	D-001-40.01	D-001-40.02	F-001-90.10	D-001-97	D-001-98		R-0161000			(Actual sign)	(Opposite sign)	

AP Input Table			6A	6C				6A	6C									
ENCUMBRANCE ACCRUALS:																		
Accounts Payable - Encumbrance	2000300	(149,268.32)						109,508.38	(109,508.38)							214,623.05		
Accounts Payable (GL 3010)	2000000	183,699.37	(150.00)													1,417,004.90		
Accrued Accounts Payable (GL 3010)	2000100	0.00														(618,912.53)		
Due to Other Funds (GL 3114)	2010000															0.00		
Due to Other Appropriations (GL 3115)	2011000															0.00		
Due to Federal Government (GL 3210)	2020000		150.00													150.00		
Due to Local Governments (GL 3220)	2021000	263.51														263.51		
Due to Other Governmental Entities (GL 3290)	2024000															0.00		
TOTAL ENCUMBRANCE ACCRUALS:		34,694.56	0.00	0.00	0.00	0.00	109,508.38	(109,508.38)	0.00	0.00	0.00	0.00	0.00	0.00	1,013,128.93			
EXPENDITURE ACCRUALS:																		
Accounts Payable (GL 3010)	2000000	0.00	88,484.76													131,439.52		
Accrued Accounts Payable (GL 3010)	2000100															0.00		
Due to Other Funds (GL 3114)	2010000															0.00		
Due to Other Appropriations (GL 3115)	2011000															0.00		
Due to Federal Government (GL 3210)	2020000															0.00		
Due to Local Governments (GL 3220)	2021000															1,241.00		
Due to Other Governmental Entities (GL 3290)	2024000															0.00		
TOTAL EXPENDITURE ACCRUALS:		0.00	88,484.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	132,680.52			

15

PREPARED BY: U.R. Dunne 9/25/20X3

REVIEWED BY: Ree V.R. 9/26/20X3

\*Some columns are hidden

## Attachment 2

## SCO Agency Reconciliation Report - period 2, fiscal year 20X3.

MAIL CODE: 8860

STATE CONTROLLERS OFFICE

PAGE NO: 15542 PROCESS

REPORT NO: FC-320-01-P

AGENCY RECONCILIATION REPORT

DATE: 08-31-20X3

AGENCY: 8860 DEPT OF FINANCE

PERIOD ENDING 08-31-20X3

FUND	YR	REF/ITM	CATALOG	CA PG EL COM TSK T	SOURCE	ACCT	DATE	ENACTMENT	ENCUMBRANCE	REVERSION
DATE		POSTING	REF	-----DESCRIPTION-----			LAST ACT	YEAR CHAPTER	STATUTE	AVAIL.DATE
							BUDGET/ADJUSTMENTS	ADVANCES	EXPEND/REVENUE	AVAIL/UNREALIZED
							BEGIN BALANCE		2,927,677.07	8,422,163.10-
							ENDING BALANCE		2,927,677.07	8,422,163.10-
0001000	20X2	001		20	D		08-04-20X3			
		ITEM DESC		B/A IT. 8860-001-0001				1 43/X2	20X2	06-30-20X3
				6780-STATE AUDITS AND EVALUATIONS						06-30-20X5
							BEGIN BALANCE		858,246.96	4,543,441.39-
08-04-20X3		38-CPF0085252		8860/00015222/01-00002169			5,401,688.35-		650.00	650.00
08-04-20X3		38-CPF0085253		8860/00015223/01-00002169					650.00	650.00
08-04-20X3		38-CPF0085254		8860/00015224/01-00002169					650.00	650.00
							ENDING BALANCE		860,196.9	4,541,491.39-

MAIL CODE: 8860

STATE CONTROLLERS OFFICE

PAGE NO: 15547 PROCESS

REPORT NO: FC-320-01-P

AGENCY RECONCILIATION REPORT

DATE: 08-31-20X3

AGENCY: 8860 DEPT OF FINANCE

PERIOD ENDING 08-31-20X3

FUND	YR	REF/ITM	CATALOG	CA PG EL COM TSK T	SOURCE	ACCT	DATE	ENACTMENT	ENCUMBRANCE	REVERSION
DATE		POSTING	REF	-----DESCRIPTION-----			LAST ACT	YEAR CHAPTER	STATUTE	AVAIL.DATE
							BUDGET/ADJUSTMENTS	ADVANCES	EXPEND/REVENUE	AVAIL/UNREALIZED
08-23-20X3		48-R0015271							350.00	350.00
08-24-20X3		38-AR017725							16.46	16.46
08-24-20X3		38-AR017726							1,617.98	1,617.98
08-24-20X3		38-AR017836							1,533.22-	1,533.22-
08-25-20X3		38-GER0177622							1,873.35	1,873.35
08-28-20X3		37-CLO10142							280.75	280.75
08-28-20X3		37-CLO10143							927.85	927.85
08-29-20X3		37-CLO10141							5,637,062.25	5,637,062.25
08-29-20X3		37-CLO10148							1,189.57	1,189.57
08-29-20X3		38-AR018683							786.00	786.00
08-29-20X3		38-AR018684							15.13	15.13
08-29-20X3		38-AR018783							646.30-	646.30-
08-29-20X3		38-CPF0152979							32,657.25	32,657.25
08-29-20X3		38-CPF0152980							17,344.29	17,344.29
08-30-20X3		37-CLO10156							134.55-	134.55-
08-30-20X3		38-AR019047							785.05	785.05
08-30-20X3		38-AR019048							744.84	744.84
08-30-20X3		38-CPF0159407							280.14	280.14
08-30-20X3		38-CPF0159408							2,543.82	2,543.82
08-31-20X3		38-CPF0161634							.02	.02
08-31-20X3		38-CPF0161635							451.60	451.60
08-31-20X3		38-CPF0161636							457.85	457.85
08-31-20X3		38-CPF0161637							374.71	374.71
08-31-20X3		38-CPF0161638							3,018.75	3,018.75
08-31-20X3		38-CPF0161639							68.71	68.71
08-31-20X3		38-CPF0161640							260.00	260.00
08-31-20X3		38-CPF0161641							173.46	173.46
08-31-20X3		38-CPF0161642							195.71	195.71
08-31-20X3		38-GER0177995							428.61	428.61
							ENDING BALANCE		12,238,405.43	45,654,838.80-
0001000	20X3			Q			08-21-20X3			
							BEGIN BALANCE		949.15-	949.15-
08-10-20X3		33-\$CN0000499							5,584.59-	5,584.59-
08-21-20X3		33-\$CN0000636							31.87-	31.87-
							ENDING BALANCE		6,565.61-	6,565.61-

# Attachment 3

## Report 6 - Final Budget Report for period 2, fiscal year 20X3.

### REPORT 6 - FINAL BUDGET REPORT DEPARTMENT OF FINANCE - 8860 FISCAL YEAR 20X3 - X4 AS OF 08/31/20X3

Page No:9

Fund:	0001- General Fund	Report ID:	RPTGL156
Reference:	001	Run Date:	10/09/20X3
Enactment Year:	20X3	Run Time:	15:22:09
		Adjusting Period:	0

Budget Period	Program	Appropriation Description	Appropriation	Expenditures	Encumbrance/Allocated Encumbrance	Prior Year Encumbrance Reversals	Budgetary Expenditures	Balance
REGULAR APPROPRIATIONS								
20X3	6770	State Budget	-42,290,000.00	4,564,709.36	612,309.35	0.00	5,177,018.71	-37,112,981.29
20X3	6780	State Audits & Evaluations	-18,714,000.00	2,100,824.84	113,783.58	0.00	2,214,608.42	-16,499,391.58
20X3	6785	Statewde Actg Policies, Consul	-8,307,000.00	960,590.97	48,971.20	0.00	1,009,562.17	-7,297,437.83
20X3	9900100	Administration	-18,584,000.00	2,025,122.76	109,508.38	0.00	2,134,631.14	-16,449,368.86
20X3	9900200	Administration - Distributed	18,584,000.00	-2,025,122.76	-109,508.38	0.00	-2,134,631.14	16,449,368.86
20X3	9999	Clearing Account	0.00	91.00	0.00	0.00	91.00	91.00
TOTAL FOR REGULAR APPROPRIATIONS:								
			-69,311,000.00	7,626,216.17	775,064.13	0.00	8,401,280.30	-60,909,719.70
SCHEDULED REIMBURSEMENTS								
20X3	6770	State Budget	11,132,000.00	-3,125.00	0.00	0.00	-3,125.00	11,128,875.00

3B

3B

Source (Multiple Items) Exclude Source "CLO"

Sum of Amount				
Fund	Account	Affiliate	Fund Affil	Total
0001	1309200	7760	066600001	85,000.00
		8430	0512	755.77
Grand Total				85,755.77

3E

#### DFQ\_GL\_01\_JOURNAL\_DETAIL - GL Journal Detail Transactions

*Business Unit	8860
**Journal Date From	1/1/1901
**Journal Date To	08/31/20X3
ENY ~ (Blank for All)	
Approp Ref~(% or Blank for All)	
Fund ~ (% or Blank for All)	0001
Source ~ (Blank for All)	
Account ~ (% or Blank for All)	1309200
Journal ID~(% or Blank for All)	
Amount ~ (Blank for All)	0.000

Source (Multiple Items) Exclude Source "CLO"

Sum of Amount				
Fund	Account	Affiliate	Fund Affil	Total
0001	1222100	(blank)	(blank)	200,000.00
Grand Total				200,000.00

3F

#### DFQ\_GL\_01\_JOURNAL\_DETAIL - GL Journal Detail Transactions

*Business Unit	8860
**Journal Date From	1/1/1901
**Journal Date To	08/31/20X3
ENY ~ (Blank for All)	
Approp Ref~(% or Blank for All)	
Fund ~ (% or Blank for All)	0001
Source ~ (Blank for All)	
Account ~ (% or Blank for All)	1222100
Journal ID~(% or Blank for All)	
Amount ~ (Blank for All)	0.000

## Attachment 4

Pivot table from the DFQ\_KK\_01\_ACTIVITYLOG\_SUP\_PROJ, periods 1 and 2, fiscal year 20X3.

Sum of Sum Amount			Ledger	
Fund	ENY	Account	C_DTL_COL	C_DTL_REC
0001	20X1	4172500	(1,000.00)	
		4810000	(26,250.00)	
	20X2	4171400	291.10	3M ← 291.10
		4172500	(700.00)	0.00
		4800000	0.00	0.00
		4810000	(1,228,662.33)	(16,215.00)
		4840000	(118,450.00)	0.00
	20X3	4171400	(6,565.61)	3M ← (6,565.61)
		4810000		(3,125.00)
	0001 Total			(1,381,336.84)
Grand Total			(1,381,336.84)	(25,614.51)

3M

3M

### Query parameters

DFQ\_KK\_01\_ACTIVITYLOG\_SUP\_PROJ - KK ActivityLog w/ Suppl & Proj

\*Business Unit 8860

\*Fiscal Year 20X3

\*From Period 1

\*To Period 2

From ENY ~ (Blank for All)

To ENY ~ (Blank for All)

Ledger Grp ~ (Blank for All) CC\_DTL\_REV

Ledger ~ (Blank for All)

Program From ~ (Blank for All)

Program To ~ (Blank for All)

Account ~ (% or Blank for All)

Fund From ~ (Blank for All) 0001

Fund To ~ (Blank for All) 0001

Approp Ref ~ (Blank for All)

RptgStructure From~(Blank All)

Rptg Structure To~(Blank All)

Source ~ (% or Blank for All)

Tran Type ~ (Blank for All)

Project From ~(Blank for All)

Project To~(Blank for All)





## Attachment 5

### Refunds to Reverted Appropriations, year-to-date.

#### DFQ\_GL\_01\_JOURNAL\_DETAIL - GL Journal Detail Transactions

\*Business Unit


\*\*Journal Date From  

\*\*Journal Date To  

ENY ~ (Blank for All)

Approp Ref~(% or Blank for All)

Fund ~ (% or Blank for All)

Source ~ (Blank for All)  

Account ~ (% or Blank for All)

Journal ID~(% or Blank for All)

Amount ~ (Blank for All)


Sum of Amount				
Fund	ENY	Account	Source	Total
0001	20X2	5901000	108	(408.25)
Grand Total				(408.25)


3P

### Unappropriated Operating Transfers from Other Funds, year-to-date.

#### DFQ\_GL\_01\_JOURNAL\_DETAIL - GL Journal Detail Transactions

\*Business Unit


\*\*Journal Date From  

\*\*Journal Date To  

ENY ~ (Blank for All)

Approp Ref~(% or Blank for All)

Fund ~ (% or Blank for All)

Source ~ (Blank for All)  

Account ~ (% or Blank for All)

Journal ID~(% or Blank for All)

Amount ~ (Blank for All)

Sum of Amount				
Fund	Fund Affil	Account	ENY	Total
0001	8505	6340000	20X1	148,863.02
			20X2	(148,863.02)
8505 Total				0.00
Grand Total				0.00

3Q



## Attachment 6

## Trial Balance Report (ZGL061) - BUDLEGAL, period 2.

Report ID: ZGL061

FI\$Cal  
DEPARTMENT OF FINANCE Trial Balance  
As Of:08/31/X3

Page No: 2

Business Unit: 8860  
Ledger: BUDLEGAL  
Fiscal Year: 20X3  
Period From: 1 To Period: 2  
Fund: 0001 General Fund

Run Date: 10/09/20X3  
Run Time 14:54:00

ACCOUNT	ACCOUNT TITLE	BEGINNING BALANCE	DEBITS	CREDITS	ENDING BALANCE
1100000	Cash on Hand	\$ 100.00	\$ 0.00	\$ 100.00	\$ 0.00
1101000	General Cash - CTS Accounts	\$ 638,758.45	\$ 0.00	\$ 638,758.45	\$ 0.00
1101200	Revolving Fund Cash	\$ 189,970.16	\$ 10,029.84	\$ 200,000.00	\$ 0.00
1109100	Pending Cash Transfers - GL	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
1109110	SCO Legacy Interface Trans	\$ 0.00	\$ 13,325,530.69	\$ 13,325,530.69	\$ 0.00
1109140	Pnd Cash Tran-BLL Contra Asset	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
1109200	Pending Cash Transfers - AP	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
1109300	Pending Cash Transfers - AR	\$ 0.00	\$ 1,335,112.39	\$ 1,333,488.88	\$ 1,623.51
1109600	Pending Cash Transfers - LD	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
1110101	Intraunit Acc Acct-LD/PFA Alloc	\$ 3,404,574.24	\$ 13,498,005.07	\$ 11,728,312.23	\$ 5,174,267.08
1110102	Intraunit Acc Acct-NonPFA Alloc	\$ 0.00	\$ 313,261.41	\$ 313,261.41	\$ 0.00
1110110	Intraunit Pending PFA Accrual	\$ -3,404,574.24	\$ 10,646,085.53	\$ 7,241,511.29	\$ 0.00
1200000	AR - Revenue	\$ 3,050.00	\$ 1,050.00	\$ 2,750.00	\$ 1,350.00
1200050	AR - Reimbursements	\$ 252,853.25	\$ 118,450.00	\$ 140,501.25	\$ 230,802.00
1200100	AR - Abatements	\$ 13,600.75	\$ 8,569.54	\$ 5,993.83	\$ 16,176.46
1209900	AR - Other	\$ 5,174.29	\$ 0.00	\$ 408.25	\$ 4,766.04
1222100	Adv to Agency & Off Rev Funds	\$ 0.00	\$ 200,000.00	\$ 0.00	\$ 200,000.00
1240000	Due From Other Funds	\$ 4,222,339.07	\$ 999,039.15	\$ 5,167,110.62	\$ 54,267.60
1240020	Due From Labor Distribution	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
1240030	Due From GL Journal	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
1240100	Due Fr Oth Approps - Same Fund	\$ 7,461,259.63	\$ 100,625.00	\$ 7,421,462.63	\$ 140,422.00
1290000	Provision For Deferred AR	\$ -5,174.29	\$ 408.25	\$ 0.00	\$ -4,766.04
1301100	Expense Advances	\$ 4,248.54	\$ 0.00	\$ 4,248.54	\$ 0.00
1301200	Travel Advances	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
1309200	Prepay to Other Funds/Approps	\$ 50,617.99	\$ 85,755.77	\$ 50,617.99	\$ 85,755.77
2000000	Accounts Payable - Control	\$ -1,436,704.20	\$ 2,003,415.27	\$ 2,115,155.49	\$ -1,548,444.42
2000100	Accrued Accounts Payable	\$ 309,120.88	\$ 317,082.95	\$ 7,291.30	\$ 618,912.53
2000300	Accounts Payable - Encumbrance	\$ 0.00	\$ 5,045,399.20	\$ 5,260,022.25	\$ -214,623.05
2010000	Due to Other Funds	\$ -23,938.12	\$ 23,938.12	\$ 0.00	\$ 0.00
2010020	Due to Labor Distribution	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
2010030	Due to General Ledger Journal	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
2011000	Due to Other Approps-Same Fund	\$ -7,246,899.99	\$ 7,246,899.99	\$ 0.00	\$ 0.00
2020000	Due to Federal Government	\$ 0.00	\$ 0.00	\$ 150.00	\$ -150.00
2021000	Due to Local Governments	\$ 0.00	\$ 1,758.50	\$ 3,263.01	\$ -1,504.51
2023000	Local sales Taxes Payable	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
2024000	Due to Other Govt Entities	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
2052000	Unearned Reimbursements	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
2090110	Uncleared collections-State Pd	\$ -90.00	\$ 90.00	\$ 0.00	\$ 0.00
2090600	Pending Escheatments - AP	\$ 0.00	\$ 6,565.61	\$ 6,565.61	\$ 0.00
3501000	Reserve - Advances	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
3903000	Fund Balance - Clearing	\$ -4,438,286.41	\$ 0.00	\$ 0.00	\$ -4,438,286.41

Report ID: ZGL061

FI\$Cal  
DEPARTMENT OF FINANCE Trial Balance  
As Of:08/31/X3

Page No: 5

Business Unit: 8860  
Ledger: BUDLEGAL  
Fiscal Year: 20X3  
Period From: 1 To Period: 2  
Fund: 0001 General Fund

Run Date: 10/09/20X3  
Run Time 14:54:00

ACCOUNT	ACCOUNT TITLE	BEGINNING BALANCE	DEBITS	CREDITS	ENDING BALANCE
5390950	SCO Inbound Interface Dept Exp	\$ 0.00	\$ 91,807.57	\$ 91,683.01	\$ 124.56
5901000	Refunds to Reverted Approps	\$ 0.00	\$ 68.10	\$ 476.35	\$ -408.25
6340000	Rev Transfers from Other Funds	\$ 0.00	\$ 148,863.02	\$ 148,863.02	\$ 0.00
6510000	Unapp InterUnit Cash Xfers In	\$ 0.00	\$ 20,964,565.64	\$ 20,964,565.64	\$ 0.00
6520000	Unapp InterUnit Cash Xfers Out	\$ 0.00	\$ 12,183,003.71	\$ 12,183,003.71	\$ 0.00
6590000	Unapprop Cash Transfers - BLL	\$ 0.00	\$ 5,343.63	\$ 8,786,905.56	\$ -8,781,561.93
Total Fund: 0001		\$ 0.00	\$ 120,471,819.26	\$ 120,471,819.26	\$ 0.00

## Attachment 7

SCO/AGENCY RECONCILIATION - period 1, fiscal year 20X3\*

SCO / AGENCY RECONCILIATION WORKSHEET	ACCT	20X2	20X2	20X2	20X2	20X3
FUND: 0001 - GENERAL FUND FY 20X3-X4 July 31, 20X3 - PERIOD 1 BUDLEGAL	TITLE	State Audits and Evaluations 001-6780 D-001-20	Clearing Account 001-9999 D-001-99	Transfer from Fund 8505 R-0385050	Refunds to Reverted Appropriations R-0500000	Administration 001-9900100 D-001-40.01
Balance per SCO "tab run"		(4,543,441.39)	1,078,721.21	0.00	(408.25)	(18,584,000.00)
Current Year Accruals:						
Receivables: (Enter GL Acct Name & Number)						
Accounts Receivable - Revenue (GL 1313)	1200000					
Accounts Receivable - Reimbursements (GL 1312)	1200050					
Accounts Receivable - Abatements (GL 1311)	1200100		(9,948.55)	6A		
AR - Dishonored Checks (GL 1315)	1200150					
AR - Audit Exceptions (1340)	1209100					
AR - Other (GL 1319)	1209900					
Due from Other Funds (GL 1410)	1240000		0.00	0.00		
Due from Other Appropriations (GL 1420)	1240100		0.00			
Due from Other Governmental Entities (GL 1590)	1262000					
Provision for Deferred Receivables (GL 1600)	1290000					
Payables: (Enter GL Acct Name & Number)						
From the AP Input Table (below)						
Accounts Payable - Encumbrance	2000300	(129,435.10)	0.00	0.00	0.00	110,143.25
Accounts Payable (GL 3010)	2000000	185,649.37	88,146.87	0.00	0.00	0.00
Accrued Accounts Payable (GL 3010)	2000100	0.00	0.00	0.00	0.00	0.00
Due to Other Funds (GL 3114)	2010000	0.00	0.00	0.00	0.00	0.00
Due to Other Appropriations (GL 3115)	2011000	0.00	0.00	0.00	0.00	0.00
Due to Federal Government (GL 3210)	2020000	0.00	150.00	0.00	0.00	0.00
Due to Local Governments (GL 3220)	2021000	263.51	0.00	0.00	0.00	0.00
Due to Other Governmental Entities (GL 3290)	2024000	0.00	0.00	0.00	0.00	0.00
Other Payable Accounts						
Other:						
Plan of Financial Adjustment - Pending	1110101	116,290.96	(1,132,644.61)			940,686.29
Adjustments to SCO Accounts:						
(Enter adjustments to SCO Accounts)						
Adjustments to SCO Accounts:						
Prior Year Accrual Reversal				148,863.02		
VID 00015192, 15197-15199 - payment posted in FISCAL on 8/1/X3			(11,460.77)			
VID 00015206, 15209, 15219, 15220 - payment posted in FISCAL on 8/2/X3			(12,964.15)			
SCO ADJUSTED BALANCE		(4,370,672.65)	(0.00)	148,863.02	(408.25)	(17,533,170.46)
Balance per Department's Records		(4,370,672.65)	0.00			(17,533,170.46)
Adjustments to FISCAL:						
Advance to ORF not posted KK	1222100					
Advance to SCIF and SRF not posted to KK	1309200					
Refunds to Reverted Appropriations not posted to KK	5901000				(408.25)	
Unappropriated Operating Transfer from Other Funds	63XXXXX			148,863.02		
DEPARTMENT'S ADJUSTED BALANCE		(4,370,672.65)	0.00	148,863.02	(408.25)	(17,533,170.46)
VARIANCE		0.00	(0.00)	0.00	0.00	0.00
AP Input Table						
ENCUMBRANCE ACCRUALS:						
Accounts Payable - Encumbrance	2000300	(129,435.10)		6A		6A 110,143.25
Accounts Payable (GL 3010)	2000000	183,699.37	(150.00)			
Accrued Accounts Payable (GL 3010)	2000100	0.00				
Due to Other Funds (GL 3114)	2010000					
Due to Other Appropriations (GL 3115)	2011000					
Due to Federal Government (GL 3210)	2020000		150.00	6A		
Due to Local Governments (GL 3220)	2021000	263.51				
Due to Other Governmental Entities (GL 3290)	2024000					
TOTAL ENCUMBRANCE ACCRUALS:		54,527.78	0.00	0.00	0.00	110,143.25
EXPENDITURE ACCRUALS:						
Accounts Payable (GL 3010)	2000000	1,950.00	88,296.87	6A		
Accrued Accounts Payable (GL 3010)	2000100	0.00	0.00			
Due to Other Funds (GL 3114)	2010000	0.00	0.00			
Due to Other Appropriations (GL 3115)	2011000	0.00	0.00			
Due to Federal Government (GL 3210)	2020000					
Due to Local Governments (GL 3220)	2021000					
Due to Other Governmental Entities (GL 3290)	2024000					
TOTAL EXPENDITURE ACCRUALS:		1,950.00	88,296.87	0.00	0.00	0.00

\*Some columns are hidden

## Attachment 8

Encumbrance accrual transactions from the DFQ\_GL\_01\_JOURNAL\_DETAIL query, BUDLEGAL ledger.


Sum of Amount							
Ledger Grp	Source	Fund	ENY	Approp Ref	Program	Account	Total
BUDLEGAL	DEP	0001	20X2	001	6780	2000300	19,833.22
					9900100	2000300	16,525.20
					9900200	2000300	(16,525.20)
					9999	2000300	0.00
					6770	2000300	38,814.80
			20X3	001	6785	2000300	8,435.31
					6780	2000300	660.01
					9900100	2000300	634.87
					9900200	2000300	(634.87)
					9999	2000300	0.00
					6770	2000300	(387,888.23)
					6785	2000300	424.02
					Grand Total		


6C

### Query parameters

**DFQ\_GL\_01\_JOURNAL\_DETAIL - GL Journal Detail Transactions**

\*Business Unit


\*\*Journal Date From  

\*\*Journal Date To  

ENY ~ (Blank for All)

Approp Ref~(% or Blank for All)

Fund ~ (% or Blank for All)

Source ~ (Blank for All)  

Account ~ (% or Blank for All)


Journal ID~(% or Blank for All)

Amount ~ (Blank for All)

Project ~ (% or Blank for All)

Activity ~(% or Blank for All)

Period ~ (Blank for All)

\*\*Ledger Group  

## Attachment 9

Receipt and expenditure accrual transactions from the DFG\_GL\_01\_JOURNAL\_DETAIL query, BUDLEGAL ledger.

Sum of Amount													
Ledger Grp	Source	Fund	ENY	Approp	Ref	Program	Account						
							Total						
BUDLEGAL	MOD	0001	20X1	001	9999	1200100	(748.87)						
						2000000	2,045.76						
						20X2	001	6780	1240000	(179,080.68)			
									1240100	52,957.50			
			2000000	1,950.00									
			9999	1200100	865.88								
				2000000	(187.89)								
			(blank)	1309200	(49,000.00)								
				(blank)	(blank)	1200000	(350.00)						
			20X3	001	6780	2000000	0.00						
						2021000	0.00						
						9999	1200100	2,627.64					
							2000000	(42,954.76)					
							2021000	(1,241.00)					
						(blank)	1309200	85,755.77					
							6770	1240000	3,125.00				
						(blank)	2000000	0.00					
							6785	2000000	0.00				
							(blank)	(blank)	(blank)	2090600	0.00		
						Grand Total							(124,235.65)

6D

### Query parameters

DFG\_GL\_01\_JOURNAL\_DETAIL - GL Journal Detail Transactions

\*Business Unit 8860

\*\*Journal Date From 08/01/20X3 31

\*\*Journal Date To 08/31/20X3 31

ENY ~ (Blank for All)

Approp Ref~(% or Blank for All)

Fund ~ (% or Blank for All) 0001

Source ~ (Blank for All) MOD

Account ~ (% or Blank for All)

Journal ID~(% or Blank for All)

Amount ~ (Blank for All) 0.000

Project ~ (% or Blank for All)

Activity ~(% or Blank for All)

Period ~ (Blank for All) 0

\*\*Ledger Group BUDLEGAL

DFG\_AR\_16\_AP\_AR\_ACCRUAL - period 2 fiscal year 20X3.

Business Unit	Ledger Grp	Source	Journal ID	Journal Date	Approp Ref	Fund	ENY	Program	Account	Amount	Long Descr	Year	Period	Item ID
8860	MODACCRL	ARP	AR11301550	8/30/20X3		0001	20X2		1200000	-350	AR Payments	20X3	2	INV5034

DFG\_KK\_01\_ACTIVITYLOG\_SUP\_PROJ - period 2 fiscal year 20X3.

Business Unit	ENY	Approp Ref	Fund	Account	Program	R P P A A F S A Sum	Budget	Year	Period	Acctg Date	Tran Type	Deposit ID	Payment ID	Item ID
8860	20X2		0001	4172500			-350	20X2	20X3	2 8/30/20X3	AR_REVEST			INV5034

# Attachment 10

## Period 2 PFA Reconciliation

### PFA Reconciliation - Budget Period 20X1

PFA RECONCILIATION WORKSHEET BU 8860 Department of Finance FY 20X3-X4 As of 08/31/20X3 (Period 2)		Fund: ENY: Reference: Program:	0001 20X1 001 (001) 9999 (99)	0001 20X1 001 (001) 6770 (10)	0001 20X1 001 (001) 6775 (15)	0001 20X1 001 (001) 6780 (20)	0001 20X1 001 (001) 6785 (30)	0001 20X1 001 (001) 9900100 (40.01)	0001 20X1 001 (001) 9900200 (40.02)	3314 1990 501 (501) 6770 (10)	9740 20X1 001 (001) 6770 (10)	Total
Carryover Balance	Pending PFA as of 06/30/20X3		3,922.21	(922.69)	(3,670.87)	(5.99)	783.64	(23.08)	23.08	0.00	(106.30)	0.00
Period 1	PFA-eligible transactions		1,851.17	(576.30)	0.00	(436.23)	(174.58)	(319.15)	319.15	0.00	(664.06)	0.00
	SCO JE \$PF0000325	7/25/20X3	(251.34)	922.69	0.00	5.99	(783.64)	23.08	(23.08)	0.00	106.30	0.00
Period 2	PFA-eligible transactions		146.05	(83.25)	0.00	0.00	0.00	0.00	0.00	0.00	(62.80)	0.00
												0.00
Pending PFA as of 08/31/20X3			5,668.09	(659.55)	(3,670.87)	(436.23)	(174.58)	(319.15)	319.15	0.00	(726.86)	0.00

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### PFA Reconciliation - Budget Period 20X2

PFA RECONCILIATION WORKSHEET BU 8860 Department of Finance FY 20X3-X4 As of 08/31/20X3 (Period 2)		Fund: ENY: Reference: Program:	0001 20X2 001 (001) 9999 (99)	0001 20X2 001 (001) 6770 (10)	0001 20X2 001 (001) 6780 (20)	0001 20X2 001 (001) 6785 (30)	0001 20X2 001 (001) 9900100 (40.01)	0001 20X2 001 (001) 9900200 (40.02)	3314 1990 501 (501) 6770 (10)	9740 20X2 001 (001) 6770 (10)	Total
Carryover Balance	Pending PFA as of 06/30/20X3		7,881,588.38	(3,015,495.26)	(812,527.05)	(649,098.13)	(1,379,185.17)	1,379,185.17	(695,542.21)	(2,708,925.73)	0.00
Period 1	PFA-eligible transactions		795,727.07	(279,337.20)	(143,883.98)	(87,033.44)	(97,943.35)	97,943.35	(3,968.37)	(281,504.08)	0.00
	SCO JE \$PF0000365	7/26/20X3	(7,544,670.84)	2,873,062.00	840,120.07	625,447.92	1,277,241.47	(1,277,241.47)	695,542.21	2,510,498.64	0.00
Period 2	PFA-eligible transactions		124,641.36	(45,197.04)	(25,777.09)	(9,959.16)	(7,850.92)	7,850.92	0.00	(43,708.07)	0.00
											0.00
Pending PFA as of 08/31/20X3			1,257,285.97	(466,967.50)	(142,068.05)	(120,642.81)	(207,737.97)	207,737.97	(3,968.37)	(523,639.24)	0.00

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### PFA Reconciliation - Budget Period 20X3

PFA RECONCILIATION WORKSHEET BU 8860 Department of Finance FY 20X3-X4 As of 08/31/20X3 (Period 2)		Fund: ENY: Reference: Program:	0001 20X3 001 (001) 9999 (99)	0001 20X3 001 (001) 6770 (10)	0001 20X3 001 (001) 6780 (20)	0001 20X3 001 (001) 6785 (30)	0001 20X3 001 (001) 9900100 (40.01)	0001 20X3 001 (001) 9900200 (40.02)	3314 1990 501 (501) 6770 (10)	9740 20X3 001 (001) 6770 (10)	Total
Period 1	PFA-eligible transactions		5,752,503.76	(2,160,779.78)	(959,125.48)	(434,672.07)	(940,686.29)	940,686.29	(104,957.47)	(2,092,968.96)	0.00
Period 2	PFA-eligible transactions		6,463,964.68	(2,386,447.55)	(1,137,217.96)	(492,292.99)	(1,084,436.47)	1,084,436.47	(107,708.16)	(2,340,298.02)	0.00
											0.00
Pending PFA as of 08/31/20X3			12,216,468.44	(4,547,227.33)	(2,096,343.44)	(926,965.06)	(2,025,122.76)	2,025,122.76	(212,665.63)	(4,433,266.98)	0.00

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Prepared by: U.R. Dunne  
Reviewed by: Ree V.R.

Date: 9/20/20X3  
Date: 9/21/20X3

# Attachment 11

SCO/AGENCY RECONCILIATION - period 998, fiscal year 20X2\*

SCO / AGENCY RECONCILIATION WORKSHEET	ACCT	20X1	20X1	20X2	20X2	20X2	20X2	20X2	20X2
FUND: 0001 - GENERAL FUND FY 20X2-X3 June 30, 20X3 - PERIOD 998 BUDLEGAL	TITLE	Miscellaneous Revenue 4172500 R-0161400	Transfer from Fund 8505 R-0385050	Clearing Account 001.9999 D-001-99	Scheduled Reimbursement 001-6770 F-001-90.10	"C" Account Balance	Escheat- Checks, Warrants 4171400 R-0161000	Miscellaneous Revenue 4172500 R-0161400	Transfer from Fund 8505 R-0385050
Balance per SCO "tab run"		(3,000.00)	(185,261,251.80)	7,550,489.56	4,292,673.78	(6,999,559.12)	(1,030.60)	(2,289.96)	(5,592,568,943.00)
Current Year Accruals:									
Receivables: (Enter GL Account Name & Number)									
General Cash - CTS Accounts (GL 1110)	1101000			(74.12)	(638,010.53)	(638,084.65)			
Accounts Receivable - Revenue (GL 1313)	1200000	(2,000.00)	9			0.00		(1,050.00)	
Accounts Receivable - Reimbursements (GL 1312)	1200050				(22,051.25)	(22,051.25)			
Accounts Receivable - Abatements (GL 1311)	1200100			(9,769.30)		(9,769.30)			
AR - Dishonored Checks (GL 1315)	1200150					0.00			
AR - Audit Exceptions (1340)	1209100		9			0.00			
AR - Other (GL 1319)	1209900					0.00			
Due from Other Funds (GL 1410)	1240000		(148,863.02)	(3,404,467.94)	(668,310.65)	(4,072,778.59)			
Due from Other Appropriations (GL 1420)	1240100			(5,856,305.61)	(194,089.50)	(7,429,580.28)			
Due from Other Governmental Entities (GL 1590)	1262000					0.00			
Provision for Deferred Receivables (GL 1600)	1290000					0.00			
Receivables: (Enter GL Account Name & Number)									
From the AP Input Table (below)									
Accounts Payable - Encumbrance	2000300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Payable (GL 3010)	2000000	0.00	0.00	3,874.70	0.00	815,844.33	0.00	0.00	0.00
Accrued Accounts Payable (GL 3010)	2000100	0.00	0.00	312,616.97	0.00	315,472.95	0.00	0.00	0.00
Due to Other Funds (GL 3114)	2010000	0.00	0.00	21,170.71	0.00	23,346.96	0.00	0.00	0.00
Due to Other Appropriations (GL 3115)	2011000	0.00	0.00	1,382,315.03	0.00	7,241,470.64	0.00	0.00	0.00
Due to Federal Government (GL 3210)	2020000	0.00	0.00	150.00	0.00	0.00	0.00	0.00	0.00
Due to Local Governments (GL 3220)	2021000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due to Other Governmental Entities (GL 3290)	2024000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Payable Accounts									
Local Sales Taxes Payable (GL 3230)	2023000					0.00			
Other:									
Plan of Financial Adjustment - Pending	1110101 1110110			(7,881,588.38) 7,881,588.38		(3,404,467.94) 3,404,467.94			
Adjustments to SCO Accounts:									
Prior Year Accrual Reversal		3,000.00				0.00			
SCO ADJUSTED BALANCE		(2,000.00)	(185,410,114.82)	0.00	2,770,211.85	(10,775,688.31)	(1,030.60)	(3,339.96)	(5,592,568,943.00)
Balance Per FISCAL		(2,000.00)	0.00	0.00	2,770,211.85	(10,775,688.31)	(1,030.60)	(3,339.96)	0.00
Adjustments to FISCAL:									
Advance to ORF not posted to KK	1222100					0.00			
Advance to SCIF and SRF not posted to KK	1309200					0.00			
Refunds to Reverted Appropriations not posted to KK	5901000					0.00			
Unappropriated Operating Transfer from Other Funds	63XXXXX		(185,410,114.82)			0.00			(5,592,568,943.00)
						0.00			
						0.00			
FISCAL ADJUSTED BALANCE		(2,000.00)	(185,410,114.82)	0.00	2,770,211.85	(10,775,688.31)	(1,030.60)	(3,339.96)	(5,592,568,943.00)
VARIANCE		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

\*Some rows and columns are hidden



## Attachment 12

Reconciling amount due to timing difference in voucher payment posting between FISCAL and SCO's system:

DFQ\_AP\_06\_VOUCHER\_ACCTG\_TRANS showing voucher payments with journal accounting date in period 3 and posting date in period 2.

Business Unit	Voucher	Monetary Amount	Approp Ref	Fund	ENY	Account	Account Description	Program	Journal ID	Posting Process	Journal Date	Posting Date
8860	00015273	1690.000	001	0001	20X2	2000000	Accounts Payable	9999	AP11286371	Payments	9/1/20X3	8/31/20X3
8860	00015273	-1690.000	0001	0001		6510000	Unappropriated InterUnit Cash Transfers In		AP11286371	Payments	9/1/20X3	8/31/20X3
8860	00015282	280.140	001	0001	20X3	2000000	Accounts Payable	9999	AP11286371	Payments	9/1/20X3	8/31/20X3
8860	00015282	-280.140	0001	0001		6510000	Unappropriated InterUnit Cash Transfers In		AP11286371	Payments	9/1/20X3	8/31/20X3
8860	00015288	2543.820	001	0001	20X3	2000000	Accounts Payable	9999	AP11286371	Payments	9/1/20X3	8/31/20X3
8860	00015288	-2543.820	0001	0001		6510000	Unappropriated InterUnit Cash Transfers In		AP11286371	Payments	9/1/20X3	8/31/20X3

SCO Agency Reconciliation Report showing the payment for the above vouchers in period 2.

MAIL CODE: 8860	STATE CONTROLLERS OFFICE	PAGE NO: 15543 PROCESS
REPORT NO: FC-320-01-P	AGENCY RECONCILIATION REPORT	DATE: 08-31-20X3
AGENCY: 8860 DEPT OF FINANCE	PERIOD ENDING 08-31-20X3	
FUND YR REF/ITM CATALOG DATE POSTING REF	CA PG EL COM TSK T SOURCE ACCT DATE LAST ACT BUDGET/ADJUSTMENTS	ENACTMENT YEAR CHAPTER ADVANCES
08-30-20X3 38-CPF0159406	8860/00015273/01-00002187	1,690.00 1,690.00

MAIL CODE: 8860	STATE CONTROLLERS OFFICE	PAGE NO: 15550 PROCESS
REPORT NO: FC-320-01-P	AGENCY RECONCILIATION REPORT	DATE: 08-31-20X3
AGENCY: 8860 DEPT OF FINANCE	PERIOD ENDING 08-31-20X3	
FUND YR REF/ITM CATALOG DATE POSTING REF	CA PG EL COM TSK T SOURCE ACCT DATE LAST ACT BUDGET/ADJUSTMENTS	ENACTMENT YEAR CHAPTER ADVANCES
08-30-20X3 38-CPF0159407	8860/00015282/01-00002187	280.14 280.14
08-30-20X3 38-CPF0159408	8860/00015288/01-00002187	2,543.82 2,543.82

Reconciling amount due to timing difference in payment application/remittance posting between FISCAL and SCO's system:

DFQ\_AR\_13\_CASH\_RECEIPT\_DETAIL showing remittances posted in FISCAL with journal accounting date in period 2 and SCO transaction date in period 3.

Deposit Unit	Deposit ID	GL Unit	Distribution Amount	Approp Re	Fund	ENY	Account	Alt Acct	Program	Journal ID	Journal Date	SCO Date	SCO Doc ID
8860	1656	8860	-46.170	001	0001	20X2	1200100	1200100000	9999	AR11309745	8/30/20X3	9/5/20X3	CR\$0022933
8860	1656	8860	-46.170	001	0001	20X2	1200100	1200100000	9999	AR11309745	8/30/20X3	9/5/20X3	CR\$0022933
8860	1656	8860	-46.170	001	0001	20X2	1200100	1200100000	9999	AR11309745	8/30/20X3	9/5/20X3	CR\$0022933
8860	1658	8860	-350.000	001	0001	20X2	1200000	1200000000		AR11301550	8/30/20X3	9/1/20X3	CR\$0022398
8860	1658	8860	-1485.000	001	0001	20X2	5301200	5301200000	9999	AR11301652	8/30/20X3	9/1/20X3	CR\$0022398

SCO Agency Reconciliation Report showing the posting of the above remittances in period 3.

MAIL CODE: 8860	STATE CONTROLLERS OFFICE	PAGE NO: 14593 PROCESS
REPORT NO: FC-320-01-P	AGENCY RECONCILIATION REPORT	DATE: 09-30-20X3
AGENCY: 8860 DEPT OF FINANCE	PERIOD ENDING 09-30-20X3	
FUND YR REF/ITM CATALOG DATE POSTING REF	CA PG EL COM TSK T SOURCE ACCT DATE LAST ACT BUDGET/ADJUSTMENTS	ENACTMENT YEAR CHAPTER ADVANCES
0001000 20X2 001	99 D	
ITEM DESC	B/A IT. 8860-001-0001 CALSTARS CLEARING ACCOUNT BEGIN BALANCE	1 20X2 06-30-20X3 06-30-20X5
09-01-20X3 38-GER0178089	08/30/X3 Expense Claims	7,550,489.56 6,364,780.56- 1,185,709.00
09-01-20X3 47-CR\$0022398	1658	666.14 666.14
09-05-20X3 47-CR\$0022933	1656	1,485.00- 1,485.00-
09-05-20X3 38-CPF0167730	8860/00015317/01-00002190	138.51- 138.51-
		84,014.91 84,014.91

MAIL CODE: 8860	STATE CONTROLLERS OFFICE	PAGE NO: 14592 PROCESS
REPORT NO: FC-320-01-P	AGENCY RECONCILIATION REPORT	DATE: 09-30-20X3
AGENCY: 8860 DEPT OF FINANCE	PERIOD ENDING 09-30-20X3	
FUND YR REF/ITM CATALOG DATE POSTING REF	CA PG EL COM TSK T SOURCE ACCT DATE LAST ACT BUDGET/ADJUSTMENTS	ENACTMENT YEAR CHAPTER ADVANCES
09-01-20X3 47-CR\$0022398	1658	1,350.00- 1,350.00-
		350.00- 350.00-
		1,700.00- 1,700.00-