SCO/Agency Reconciliation (ABOR)

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Purpose

To reconcile department’s appropriation balances in the Budgetary Legal Ledger (BLL) to the corresponding balances maintained by the State Controller’s Office (SCO), as outlined in Section 7921 of the State Administrative Manual.
This reconciliation will assist departments in validating the year-end financial reports.

Reports/Queries for Reconciliation

- FI$Cal Appropriation Activity Report (RPTFI149)
- Trial Balance Report (ZGL061) - BUDLEGAL
- Report 6 – Final Budget Report (RPTGL156)
- DFQ_KK_01_ ACTIVITYLOG_SUP_PROJ
- DFQ_GL_01_JOURNAL_DETAIL

Reconciliation Data Source Crosswalk

Balance per the State Controller's Office (Cash Basis)				Balance per Department's Records
Legacy		FI$Cal		
Report	Account	Ledger	Account	
Agency Reconciliation Report	D (Disbursement)	CC_CV_APR	50	Report 6
	D (Disbursement), Cat 96, 97, 98	CC_CVCLNG	596, 597, 598	DFQ_GL_01_JOURNAL_DETAIL, inception-to-date
	T (Transfer)	CC_CV_APR	62x	Report 6
	F (Reimbursement)	CC_CV_REV	4 (44 for Federal Trust Fund, 48 for other funds)	Report 6
	R (Revenue), Source 03xxxxx	CASH	63	DFQ_GL_01_JOURNAL_DETAIL, year-to-date
	R (Revenue), Source 0500000	CASH	5901000	DFQ_GL_01_JOURNAL_DETAIL, year-to-date
	R (Revenue), other sources	CASH	4xxxxxx	DFQ_KK_01_ACTIVITYLOG_SUP_PROJ, CC_DTL_REV, year-to-date
Fund Reconciliation Report	General Ledger 9812 at the fund level	CASH	64	DFQ_GL_01_JOURNAL_DETAIL, year-to-date

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

<u>Reconciliation Steps</u>

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 the information for each account listed in the FI$Cal Appropriation Activity Report.

2. Complete the **Balance per FI$Cal Appropriation Activity Report** section (Attachments 1A and 2).

    a. Enter the ending balance of each revenue/receipt, reimbursement, expenditure, and transfer account from the August (period 2) FI$Cal Appropriation Activity Report (same sign).
        - Reimbursement (Accounts 48xxxxx and 44xxxxx) amounts shown in the report are taken from the CC_CV_REV.
        - Appropriation expenditure (Account 50) and transfer (Account 62) balances in the report are taken from the CC_CV_APR.
        - Revenues/receipts are not appropriated, and the balances shown in the report are pulled from the CASH ledger.
        - Refunds to reverted appropriations (Account 590xxxx) and unappropriated/fund-level transfer balances (Accounts 63, 64, and 65) are also pulled from the CASH ledger.

        Expenditure Appropriation with Associated Revenue (Reimbursement) – The budget in the Commitment Control is set up as the spending authority in the Budget Act less the corresponding reimbursement authority. Therefore, the FI$Cal Appropriation Activity Report also displays balances net of the uncollected associated revenues (uncollected reimbursements).

    b. Validate the roll-up/control account columns CC_CVRVCLG and CC_CVCLNG. CC_CVRVCLG is the sum of all accounts in the CC_CV_REV, and CC_CVCLNG is the sum of all accounts in the CC_CV_APR and advance accounts (596, 597, and 598) with the same fund, enactment year, and reference number. The calculated amount in each of these roll-up accounts on the worksheet must match the FI$Cal Appropriation Activity Report.

        There is no control account for unappropriated accounts, e.g., revenues/receipts, refunds to reverted appropriations, and unappropriated transfers.

3. Complete the **Balance per Department's Records** section.

Expenditure, Reimbursement, and Appropriated Operating Transfer to Other Funds

a. Obtain the period 2 Report 6 – Final Budget Report.

b. For regular appropriations that are not Advances 596, 597, and 598, 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 on the FI$Cal Appropriation Activity Report represents the year-to-date activities. Therefore, departments will use the **Budgetary Expenditures** column amounts on Report 6, which represent the year-to-date transactions in FI$Cal (same sign).

   Note: There are no such accounts in this example.

Advance Accounts – 596, 597, and 598

d. Use the DFQ_GL_01_JOURNAL_DETAIL query to extract the inception-to-date balances of the State Compensation Insurance Fund Deposit (596 account), Advance to Service Revolving Fund – Other Service (598 account), and Revolving Fund Advance (597 account).

e. Advances 596 and 598, and their returns, are recorded with account 1309200 and BU - Fund Affiliates 8430 - 0512 and 7760 -066600001, respectively.

f. Departments post transactions for Advance 597 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.

Federal Trust Fund Cash

h. Refunds, canceled warrants, and other receipts related to Federal Trust Fund appropriations that have reverted are often held in the fund, pending disposition. The balance per the SCO is shown in the Appropriation Activity Report under the CASH ledger with account 5902000 – Federal Refunds to Reverted Appropriations.

i. For Balance per Departments' Records, run the DFQ_GL_01_JOURNAL_DETAIL from the BUDLEGAL ledger and enter the year-to-date balance in account 5902000 under the **Adjustments to FI$Cal** section, similar to the process outlined in the next section for Refunds to Reverted Appropriations.

Revenues

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 revenues to the corresponding balances on the FI$Cal Appropriation Activity Report.

l. C_DTL_COL ledger represents the collected/cash basis revenue transactions in FI$Cal and should match the total amount on the FI$Cal Appropriation Activity Report. 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 reconciliation worksheet (same sign). See Attachments 1A and 4.

Refunds to Reverted Appropriations and Transfers from Other Funds

n. Refunds to Reverted Appropriations and Transfers from Other Funds are treated as unappropriated expenditures and transfer-in, 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 reconciliation worksheet, under **Adjustments to BUDLEGAL** (same sign). See Attachments 1A and 5.

q. For Unappropriated Operating Transfers from Other Funds, departments will reconcile the balance to the corresponding amount on the FI$Cal Appropriation Activity Report.

Copy the amounts from the query to the **Adjustments to BUDLEGAL** section of the reconciliation worksheet with the same sign. See Attachments 1A and 5.

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

    a. Obtain the period 2 Trial Balance Report (ZGL061) from the BUDLEGAL ledger. See Attachment 6.

    b. Copy the accrual balances from the Trial Balance to the reconciliation worksheet with the same sign, except for the balances associated with the Advances 596, 597, and 598 (see Step 5). See Attachments 1A and 6.

    c. Insert additional rows as needed.

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

    a. 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:

Account	Explanation	Reconciliation Display
Advance 597 – Advance to Agency and Office Revolving Fund (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 **Adjustments to FI$Cal**.
Advances 596 and 598 – State Compensation Insurance Fund Deposit and Advance to Service Revolving Fund (account 1309200).	The prepayments are offset by cash.	Enter account 1309200 balance on the corresponding row under **Adjustments to FI$Cal**.
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 **Current Year Accruals** 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 **Current Year Accruals** section.
Revenue/Reimbursements Received in Advance – Current (account 205xxxx).	The offsetting account is cash.	Enter the advance amount on the corresponding row in the **Current Year Accruals** section and include the

		supporting documents (e.g., Cash Basis Ledger Activity 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 **Adjustments to BUDLEGAL.**

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 data in the query output.

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 **Encumbrance/Allocated Encumbrance** amount on Report 6.
   The total without account 2000300 must match the **Prior Year Encumbrance Reversals** amount on 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 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.
   - 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.

- 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.
- 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 (CC_CVRVCLG and CC_CVCLNG), plus any unappropriated account balances from the CASH ledger 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 FI$Cal Appropriation Activity Report that do not have any budget amount, departments will reconcile their year-to-date transactions in the BUDLEGAL ledger to the transactions posted in the CASH or CV/CVAC ledger. 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.

10. Validate the **Cash Basis Adjusted Balance** line.
The **Cash Basis Adjusted Balance** is calculated as the sum of the rows above it. See Attachment 1A.

11. Validate the **BUDLEGAL Basis Adjusted Balance** line.
The **BUDLEGAL Basis Adjusted Balance** is calculated as the sum of **Balance per Department's Records** and the **Adjustments to BUDLEGAL**. See Attachment 1A.

12. For expenditure appropriations with associated revenues (reimbursements), the budget amount in the FI$Cal Appropriation Activity Report shows the net between the spending and reimbursement authority in the Budget Act. Therefore, the **Uncollected Associated**

Revenues amounts are entered to adjust the **Balance per Department's Records**. See Attachment 1A.

13. Confirm zero **Variance**.
The **Variance** is the difference between the **Cash Basis Adjusted Balance** and the **BUDLEGAL Basis 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 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 in 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.
Departments can use the DFQ_AP_06_VOUCHER_ACCTG_TRANS or the DFQ_AP_11_VCHR_SUB_SYS_ENTRIES query to research discrepancies.

d. Timing issues related to deposit payment applications (remittances).
Departments can use the DFQ_AR_13_CASH_RECEIPT_DETAIL query to research discrepancies.

14. List the reconciling items in the **Adjustments to BUDLEGAL** section. See Attachment 1A.
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 BUDLEGAL in the subsequent month, the accrual balance in BUDLEGAL 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.

15. Complete the **Adjustments to Cash Basis** section.
    Complete this section if the reconciling amount requires adjustments to the Cash or CV/CVAC ledgers. 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.

16. Complete the **Department's Certification** section.
    After the reconciliation is completed and there is no variance between the **Cash Basis Adjusted Balance** and the **BUDLEGAL Basis 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

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

AGENCY RECONCILIATION WORKSHEET **FUND: 0001 - GENERAL FUND** **FY 20X3-X4** **August 31, 20X3 - PERIOD 2 BUDLEGAL**	**ACCT** **TITLE**	20X1 Miscellaneous Revenue 4172500 CASH	20X2 Miscellaneous Revenue 4172500 CASH	20X2 State Audits and Evaluations 001.6780.50 CC_CV_APR	20X2 Clearing Account 001.9999.50 CC_CV_APR	20X2 Refunds to Reverted Appropriations 5901000 CASH	20X2 Transfer from Fund 8505 6380000 CASH	20X3 Escheat-Checks, Warrants 4171400 CASH	20X3 Reimbursement Control Account 001..4 CC_CVRVCLG	20X3 Scheduled Reimbursement 001.6770.4 CC_CV_REV	20X3 Expenditure Control Account 001..50 CC_CVCLNG	20X3 State Budget 001.6770.50 CC_CV_APR	20X3 Administration 001.9900100.50 CC_CV_APR	20X3 Administration - Distributed 001.9900200.50 CC_CV_APR	20X3 Revolving Fund Advance 001.597.9990 CC_CVCLNG	20X3 Advance to Service Revolving Fund 001.598.9990 CC_CVCLNG	TOTAL Appropriations	Totals per BUDLEGAL Trial Balance **(Actual sign)**	GL Accounts not Posted to KK per Trial Balance **(Opposite sign)**	GL Account Variance
Balance per FI$Cal Appropriation Activity Report		**(1,000.00)**	**(700.00)**	**(4,541,491.39)**	**1,179,615.64**	**(408.25)**	**(148,863.02)**	**(6,565.61)**	**11,132,000.00**	**11,132,000.00**	**(45,662,663.57)**	**(31,140,517.97)**	**(18,584,000.00)**	**18,584,000.00**	**200,000.00**	**85,000.00**	**(51,576,947.35)**			
Current Year Accruals:																				
Receivables: (Enter GL Account Name & Number)																				
Accounts Receivable - Revenue (GL 1313)	1200000	(1,000.00)	(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)				0.00		(2,627.64)						(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	0.00	0.00	(149,268.32)	0.00	0.00	0.00	0.00	0.00	0.00	775,064.13	612,309.35	109,508.38	(109,508.38)	0.00	0.00	214,623.05	(214,623.05)		0.00
Accounts Payable (GL 3010)	2000000	0.00	0.00	183,699.37	88,334.76	0.00	0.00	0.00	0.00	0.00	42,954.76	0.00	0.00	0.00	0.00	0.00	1,548,444.42	(1,548,444.42)		0.00
Accrued Accounts Payables (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	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	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	0.00		0.00
Due to Federal Government (GL 3210)	2020000	0.00	0.00	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	0.00	0.00	263.51	0.00	0.00	0.00	0.00	0.00	0.00	1,241.00	0.00	0.00	0.00	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	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)				0.00		(4,645,932.61)	4,547,227.33	2,025,122.76	(2,025,122.76)			(5,174,267.08)	5,174,267.08		0.00
Adjustments to Cash Basis:																				
[Enter adjustments to Cash Basis]									0.00		0.00									
Other Accrual Adjustments:																				
Prior Year Accrual Reversal		2,000.00	1,050.00				148,863.02		0.00		0.00						151,913.02			
CASH BASIS ADJUSTED BALANCE		**0.00**	**0.00**	**(4,364,728.78)**	**0.00**	**(408.25)**	**0.00**	**(6,565.61)**	**11,128,875.00**	**11,128,875.00**	**(49,491,963.93)**	**(25,980,981.29)**	**(16,449,368.86)**	**16,449,368.86**	**200,000.00**	**85,000.00**	**(55,896,510.02)**			
Balance per Department's Records		**0.00**	**0.00**	**(4,364,728.78)**	**0.00**			**(6,565.61)**	**11,128,875.00**	**11,128,875.00**	**(60,909,719.70)**	**(37,112,981.29)**	**(16,449,368.86)**	**16,449,368.86**			**(67,313,857.54)**			
Umcollected Associated Revenues:									0.00		**11,132,000.00**	11,132,000.00					**11,132,000.00**			
Adjustments to BLL:																				
Advance to ORF not posted to KK	1222100								0.00		200,000.00				200,000.00		200,000.00		(200,000.00)	0.00
Advance to SCIF and SRF not posted to KK	1309200								0.00		85,755.77					85,000.00	85,755.77		(85,755.77)	0.00
Refunds to Reverted Appropriations not posted t KK	5901000					(408.25)			0.00		0.00						(408.25)		408.25	0.00
Unappropriated Operating Transfer from Other F d	63XXXXX						0.00		0.00		0.00						0.00		0.00	0.00
(Enter reconciling items to adjust BL									0.00		0.00									
BLL BASIS ADJUSTED BALANCE		**0.00**	**0.00**	**(4,364,728.78)**	**0.00**	**(408.25)**	**0.00**	**(6,565.61)**	**11,128,875.00**	**11,128,875.00**	**(49,491,963.93)**	**(25,980,981.29)**	**(16,449,368.86)**	**16,449,368.86**	**200,000.00**	**85,000.00**	**(55,896,510.02)**			
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**	**0.00**	**0.00**			

***Some columns are hidden for illustration purposes.**

Attachment 1B

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

AGENCY RECONCILIATION WORKSHEET **FUND: 0001 - GENERAL FUND** **FY 20X3-X4** **August 31, 20X3 - PERIOD 2 BUDLEGAL**	**ACCT** **TITLE**	20X1 Miscellaneous Revenue 4172500 CASH	20X2 Miscellaneous Revenue 4172500 CASH	20X2 State Audits and Evaluations 001.6780.50 CC_CV_APR	20X2 Clearing Account 001.9999.50 CC_CV_APR	20X2 Refunds to Reverted Appropriations 5901000 CASH	20X2 Transfer from Fund 8505 6380000 CASH	20X3 Escheat-Checks, Warrants 4171400 CASH	20X3 Reimbursement Control Account 001..4 CC_CVRVCLG	20X3 Scheduled Reimbursement 001.6770.4 CC_CV_REV	20X3 Expenditure Control Account 001..50 CC_CVCLNG	20X3 State Budget 001.6770.50 CC_CV_APR	20X3 Administration 001.9900100.50 CC_CV_APR	20X3 Administration - Distributed 001.9900200.50 CC_CV_APR	20X3 Revolving Fund Advance 001.597.9990 CC_CVCLNG	20X3 Advance to Service Revolving Fund 001.598.9990 CC_CVCLNG	TOTAL Appropriations	Totals per BUDLEGAL Trial Balance **(Actual sign)**	GL Accounts not Posted to KK per Trial Balance **(Opposite sign)**	GL Account Variance
AP Input Table																				
ENCUMBRANCE ACCRUALS:																				
Accounts Payable - Encumbrance	2000300			(149,268.32)								612,309.35	109,508.38	(109,508.38)			214,623.05			
Accounts Payable (GL 3010)	2000000			183,699.37	(150.00)												793,858.37			
Accrued Accounts Payables (GL 3010)	2000100			0.00													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				150.00												3,168.61			
Due to Local Governments (GL 3220)	2021000			263.51													505.94			
Due to Other Governmental Entities (GL 3290)	2024000																972.96			
TOTAL ENCUMBRANCE ACCRUALS:		**0.00**	**0.00**	**34,694.56**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**612,309.35**	**109,508.38**	**(109,508.38)**	**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 Payables (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**	**0.00**	**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

Attachment 2

RPTFI149

FI$Cal

Appropriation Activity Summary Report

Date: 9/15/20X3
Run Time: 23:47:44
Page No: 1

Business Unit: 8860 **Agency** DEPARTMENT OF FINANCE
Fiscal Year 20X3
Period Ending: August 31, 20X3

2A

	Ledger Group	Fund	ENY	Approp Reference	Program	Account	Project ID	Encumbrance Availability	Reversion Date	Program/Revenue Description	Legal Reference	Statute	Budget/Adjustment	Advances	Associated Revenue	Expenditure/ Revenue	Avail/Unrealized	
1B	CASH	0001	20X1	001		4172500				MISCELLANEOUS REVENUE			0.00	0.00	0.00	(1,000.00)	(1,000.00)	
	CASH	0001	20X2			4172500				MISCELLANEOUS REVENUE			0.00	0.00	0.00	(700.00)	(700.00)	
	CC_CV_APR	0001	20X2	001	6780	50		06/30/20X3	06/30/20X5	6780-STATE AUDITS AND EVALUATIONS			520,630.54	0.00	0.00	860,196.96	1,380,827.50	
	CC_CV_APR	0001	20X2	001	9999	50		06/30/20X3	06/30/20X5	CALSTARS CLEARING ACCOUNT			7,550,927.14	0.00	0.00	(6,370,510.56)	1,180,416.58	
	CASH	0001	20X2			5901000				REFUNDS TO REVERTED APPROPS			0.00	0.00	0.00	(408.25)	(408.25)	
	CASH	0001	20X2		9990	6380000				TRANSFER FROM OTHR FNDS-UNSPEC			0.00	0.00	0.00	(148,863.02)	(148,863.02)	
	CC_CVRVCLG	0001	20X3	001		4							11,132,000.00	0.00	0.00	0.00	11,132,000.00	2B
	CC_CV_REV	0001	20X3	001	6770	4		06/30/20X4	06/30/20X6	REIMBURSEMENTS TO 6770-STATE			11,132,000.00	0.00	0.00	0.00	11,132,000.00	
	CASH	0001	20X3			4171400				ESCHEAT-UNCLA CK/WARR/BOND/COU			0.00	0.00	0.00	(6,565.61)	(6,565.61)	
	CC_CVCLNG	0001	20X3	001		50							(57,979,000.00)	0.00	0.00	12,230,580.66	(45,748,419.34)	2B
	CC_CV_APR	0001	20X3	001	6770	50		06/30/20X4	06/30/20X6	6770-STATE BUDGET			(31,158,000.00)	0.00	0.00	17,482.03	(31,140,517.97)	
	CC_CV_APR	0001	20X3	001	990010	50		06/30/20X4	06/30/20X6	9900100-ADMINISTRATION			(18,584,000.00)	0.00	0.00	0.00	(18,584,000.00)	
	CC_CV_APR	0001	20X3	001	990020	50		06/30/20X4	06/30/20X6	9900200-ADMINISTRATION - DISTRIBUTED			18,584,000.00	0.00	0.00	0.00	18,584,000.00	
	CC_CV_APR	0001	20X3	001	9999	50		06/30/20X4	06/30/20X6	CALSTARS CLEARING ACCOUNT			0.00	0.00	0.00	12,174,991.32	12,174,991.32	
	CC_CVCLNG	0001	20X3	001		597							0.00	200,000.00	0.00	0.00	200,000.00	
	CC_CVCLNG	0001	20X3	001		598							0.00	85,000.00	0.00	0.00	85,000.00	

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:1

Fund:	0001- General Fund	**Report ID:**	RPTGL156
Reference:	001	**Run Date:**	09/15/20X3
Enactment Year:	20X3	**Run Time:**	11:14:36
		Adjusting Period:	0

Budget Period	Program	Appropriation Description		Encumbrance Availability Date	Reversion Date	
Appropriation		**Expenditures**	**Encumbrance/Allocated Encumbrance**	**Prior Year Encumbrance Reversals**	**Budgetary Expenditures**	**Balance**
REGULAR APPROPRIATIONS						
2023	6770	State Budget		06/30/2024	06/30/2026	
-42,290,000.00		4,564,800.36	612,309.35	0.00	5,177,109.71	-37,112,890.29
2023	6780	State Audits & Evaluations		06/30/2024	06/30/2026	
-18,714,000.00		2,100,824.84	113,783.58	0.00	2,214,608.42	-16,499,391.58
2023	6785	Statewde Actg Policies, Consul		06/30/2024	06/30/2026	
-8,307,000.00		960,590.97	48,971.20	0.00	1,009,562.17	-7,297,437.83
2023	9900100	Administration		06/30/2024	06/30/2026	
-18,584,000.00		2,025,122.76	109,508.38	0.00	2,134,631.14	-16,449,368.86
2023	9900200	Administration - Distributed		06/30/2024	06/30/2026	
18,584,000.00		-2,025,122.76	-109,508.38	0.00	-2,134,631.14	16,449,368.86
TOTAL FOR REGULAR APPROPRIATIONS:						
-69,311,000.00		7,626,307.17	775,064.13	0.00	8,401,371.30	-60,909,628.70
SCHEDULED REIMBURSEMENTS						
2023	6770	State Budget		06/30/2024	06/30/2026	
11,132,000.00		-3,125.00	0.00	0.00	-3,125.00	11,128,875.00

3B

3B

Pivot Table from DFQ_GL_01_JOURNAL_DETAIL query, inception-to-date.

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~(% orBlank 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

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~(% orBlank 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

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)**		**(25,614.51)**
Grand Total			**(1,381,336.84)**		**(25,614.51)**

Query parameters

DFQ_KK_01_ACTIVITYLOG_SUP_PROJ - KK

*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)	
Activity From~(Blank for All)	
Activity To ~ (Blank for All)	

Attachment 5

Refunds to Reverted Appropriations, year-to-date.

DFQ_GL_01_JOURNAL_DETAIL - GL Journal Detail Transactions

*Business Unit	8860
**Journal Date From	07/01/20X3
**Journal Date To	08/31/20X3
ENY ~ (Blank for All)	
Approp Ref~(% orBlank for All)	
Fund ~ (% or Blank for All)	0001
Source ~ (Blank for All)	
Account ~ (% or Blank for All)	5901000
Journal ID~(%or Blank for All	
Amount ~ (Blank for All)	0.000

Sum of Amount			
Fund	ENY	Account	Total
0001	20X2	5901000	(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	8860
**Journal Date From	07/01/20X3
**Journal Date To	08/31/20X3
ENY ~ (Blank for All)	
Approp Ref~(% orBlank for All)	
Fund ~ (% or Blank for All)	0001
Source ~ (Blank for All)	
Account ~ (% or Blank for All)	63%
Journal ID~(%or Blank for All	
Amount ~ (Blank for All)	0.000

Fund	Fund Affil	Account	ENY	Sum of Amount
0001	8505	6340000	20X2	$0.00
Grand Total				$0.00

3Q

Attachment 6

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

Report ID: ZGL061 | FI$Cal | Page No: 1

DEPARTMENT OF FINANCE Trial Balance

As Of:08/31/X3

Business Unit: 8860 | Run Date: 09/15/20X3

Ledger: BUDLEGAL | Run Time 10:38:02

Fiscal Year: 2023

Period From: 1 To Period: 2

Fund: 0001 General Fund

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 Aloc	$ 3,404,574.24	$ 13,498,005.07	$ 11,728,312.23	$ 5,174,267.08	
1110102	Intraunit Acc Acct-NonPFA Aloc	$ 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	4B
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	5A
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	4B
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	5A
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	4B
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 Fd	$ -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 | Page No: 4

DEPARTMENT OF FINANCE Trial Balance

As Of:08/31/X3

Business Unit: 8860 | Run Date: 09/15/20X3

Ledger: BUDLEGAL | Run Time 10:38:03

Fiscal Year: 20X3

Period From: 1 To Period: 2

Fund: 0001 General Fund

ACCOUNT	ACCOUNT_TITLE	BEGINNING BALANCE	DEBITS	CREDITS	ENDING BALANCE	
5901000	Refunds to Reverted Approps	$ 0.00	$ 68.10	$ 476.35	$ -408.25	5A
6340000	Rev Transfers from Other Funds	$ 0.00	$ 148,863.02	$ 0.00	$ 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	
Total:			$ 120,471,819.26	$ 120,471,819.26		

Attachment 7

AGENCY RECONCILIATION - period 1, fiscal year 20X3*

AGENCY RECONCILIATION WORKSHEET FUND: 0001 - GENERAL FUND FY 20X3-X4 July 31, 20X3 - PERIOD 1 BUDLEGAL	ACCT TITLE	20X2 State Audits and Evaluations 20X2.D.001.6780.50 CC_CV_APR	20X2 Clearing Account 20X2.D.001.9999.50 CC_CV_APR	20X2 Transfer from Fund 8505 20X2.6380000 CASH	20X2 Refunds to Reverted Appropriations 20X2.5901000 CASH	20X3 Administration 20X3.D.001.9900100.50 CC_CV_APR
Balance per FI$Cal Appropriation Activity Report		**(4,543,441.39)**	**1,054,296.29**	**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 Gov't Entities (GL 1590)	1262000					
Provision For Deferred AR (GL 1600)	1290000					
Payables: (Enter GL Acct Name & Number)						
From the AP Input Table (below)						
YTD Encumbrance Transactions	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 Payables (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 Govt Entities (GL 3290)	2024000	0.00	0.00	0.00	0.00	0.00
Other Payable Accounts						
Local Sales Taxes Payable (GL 3230)	2023000					
Other:						
Plan of Financial Adjustment - Pending	1110101	116,290.96	(1,132,644.61)			940,686.29
Adjustments to Cash Basis:						
[Enter adjustments to Cash Basis]						
Adjustments to SCO Accounts:						
PY Accrual Reversal				148,863.02		
CASH BASIS 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)**
Uncollected Associated Revenues:						
Adjustments to BLL:						
Advance to ORF not posted KK	1222100					
Advance to SCIF and SRF not posted to KK	1309200					
Refunds to Reverted Appropriations not posted to	5901000				(408.25)	
Unappropriated Operating Transfer from Other	63XXXXX			148,863.02		
BLL BASIS 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:						
YTD Encumbrance Transactions	2000300	(129,435.10)		6A		6A 110,143.25
Accounts Payable (GL 3010)	2000000	183,699.37	(150.00)			
Accrued Payables (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 Govt 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 Payables (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 Govt Entities (GL 3290)	2024000					
TOTAL EXPENDITURE ACCRUALS:		**1,950.00**	**88,296.87**	**0.00**	**0.00**	**0.00**

***Some columns are hidden for illustration purposes.**

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
					6785	2000300	8,435.31
			20X3	001	**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							**(319,720.87)**

6C

Query parameters

DFQ_GL_01_JOURNAL_DETAIL - GL Journal Detail Transactions

*Business Unit	8860
**Journal Date From	08/01/20X3
**Journal Date To	08/31/20X3
ENY ~ (Blank for All)	
Approp Ref~(% orBlank for All)	
Fund ~ (% or Blank for All)	0001
Source ~ (Blank for All)	DEP
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

Attachment 9

Receipt and expenditure 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	**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
						2000000	0.00
					6785	2000000	0.00
			(blan	(blank)	**(blank)**	2090600	0.00
Grand Total							**(124,235.65)**

6D

Query parameters

DFQ_GL_01_JOURNAL_DETAIL - GL Journal Detail Transactions

*Business Unit	8860
**Journal Date From	08/01/20X3
**Journal Date To	08/31/20X3
ENY ~ (Blank for All)	
Approp Ref~(% orBlank 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

Attachment 10

Period 2 PFA Reconciliation

PLAN OF FINANCIAL ADJUSTMENT RECONCILIATION
BU 8860 Department of Finance
As of 08/31/20X3

Budget Period 20X1 FY 20X3-X4 Period 2		**Fund: ENY: Reference: Program:**	0001 20X1 001 9999	0001 20X1 001 6770	0001 20X1 001 6775	0001 20X1 001 6780	0001 20X1 001 6785	0001 20X1 001 9900100	0001 20X1 001 9900200	3314 1990 501 6770	9740 20X1 001 6770	**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
	CB11020220	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

6G

Budget Period 20X2 FY 20X3-X4 Period 2		**Fund: ENY: Reference: Program:**	0001 20X2 001 9999	0001 20X2 001 6770	0001 20X2 001 6780	0001 20X2 001 6785	0001 20X2 001 9900100	0001 20X2 001 9900200	3314 1990 501 6770	9740 20X2 001 6770	**Total**
Carryover Balance	**Pending PFA as of 06/30/2023**		**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
	CB11031944	7/26/2023	(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

6G

Budget Period 20X3 FY 20X3-X4 Period 2		**Fund: ENY: Reference: Program:**	0001 20X3 001 9999	0001 20X3 001 6770	0001 20X3 001 6780	0001 20X3 001 6785	0001 20X3 001 9900100	0001 20X3 001 9900200	3314 1990 501 6770	9740 20X3 001 6770	**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

6G

Prepared by: U.R. Dunne   Date: 9/20/20X3
Reviewed by: Ree V.R.   Date: 9/21/20X3

Attachment 11

AGENCY RECONCILIATION - period 998, fiscal year 20X2*

AGENCY RECONCILIATION WORKSHEET **FUND: 0001 - GENERAL FUND** **FY 20X2-X3** **June 30, 20X3 - PERIOD 998 BUDLEGAL**	**ACCT** **TITLE** **GL#**	20X1 Miscellaneous Revenue 4172500 CASH	20X2 Clearing Account 001.9999.50 CC_CV_APR	20X2 Scheduled Reimbursement 001.6770.4 CC_CV_REV	20X2 Escheat-Checks, Warrants 4171400 CASH	20X2 Miscellaneous Revenue 4172500 CASH	20X2 Transfer from Fund 8505 6380000 CASH
Balance per FI$Cal Appropriation Activity Report		**(3,000.00)**	**7,550,489.56**	**4,292,673.78**	**(1,030.60)**	**(2,289.96)**	**(5,592,568,943.00)**
Current Year Accruals:							
Receivables: (Enter GL Acct Name & #)							
General Cash - CTS Accounts (GL 1110)	1101000		(74.12)	(638,010.53)			
Accounts Receivable - Revenue (GL 1313)	1200000	9 (2,000.00)				9 (1,050.00)	
Accounts Receivable - Reimbursements (GL 1312)	1200050			(22,051.25)			
Accounts Receivable - Abatements (GL 1311)	1200100		(9,769.30)				
AR - Dishonored Checks (GL 1315)	1200150						
AR - Audit Exceptions (1340)	1209100						
AR - Other (GL 1319)	1209900						
Due from Other Funds (GL 1410)	1240000		(3,404,467.94)	(668,310.65)			9 (148,863.02)
Due from Other Appropriations (GL 1420)	1240100		(5,856,305.61)	(194,089.50)			
Due From Other Gov't Entities (GL 1590)	1262000						
Provision For Deferred AR (GL 1600)	1290000						
Payables: (Enter GL Acct Name & #)							
From the AP Input Table (below)							
YTD Encumbrance Transactions	2000300	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Payable (GL 3010)	2000000	0.00	3,874.70	0.00	0.00	0.00	0.00
Accrued Payables (GL 3010)	2000100	0.00	312,616.97	0.00	0.00	0.00	0.00
Due to Other Funds (GL 3114)	2010000	0.00	21,170.71	0.00	0.00	0.00	0.00
Due to Other Appropriations (GL 3115)	2011000	0.00	1,382,315.03	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
Due to Local Governments (GL 3220)	2021000	0.00	0.00	0.00	0.00	0.00	0.00
Due to Other Govt Entities (GL 3290)	2024000	0.00	0.00	0.00	0.00	0.00	0.00
Other Payable Accounts							
Local Sales Taxes Payable (GL 3230)	2023000						
Other:							
Plan of Financial Adjustment - Pending	1110101		(7,881,588.38)				
	1110110		7,881,588.38				
Adjustments to SCO Accounts:							
PY Accrual Reversal		3,000.00					
CASH BASIS ADJUSTED BALANCE		**(2,000.00)**	**0.00**	**2,770,211.85**	**(1,030.60)**	**(3,339.96)**	**(5,592,717,806.02)**
Balance per Department's Records		**(2,000.00)**	**0.00**	**2,770,211.85**	**(1,030.60)**	**(3,339.96)**	**0.00**
Uncollected Associated Revenues:							
Adjustments to BLL:							
Advance to ORF not posted KK	1222100						
Advance to SCIF and SRF not posted to KK	1309200						
Refunds to Reverted not posted to KK	5901000						
Unappropriated Operating Transfer from Other Funds	63XXXXX						(5,592,717,806.02)
BLL BASIS ADJUSTED BALANCE		**(2,000.00)**	**0.00**	**2,770,211.85**	**(1,030.60)**	**(3,339.96)**	**(5,592,717,806.02)**
VARIANCE		**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**

***Some columns are hidden for illustration purposes.**