

SCO/Agency Reconciliation

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_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:

This is an SCO/Agency Reconciliation example for August 2023 (period 2), see Attachments 1A and 1B.

1. Complete the header section of the reconciliation worksheet. See Attachments 1A and 2.
 - a. Enter the reconciliation information.
 - b. Enter the information of each account listed on the SCO Agency Reconciliation Report in the legacy and FISCAL values.
2. Complete the **Balance per SCO Agency Reconciliation Report** section. See 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 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 in each of those roll-up accounts 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 that are not Category 96, 97, and 98 accounts, departments reconcile the inception-to-date available balance; therefore, 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 SCO Agency Reconciliation 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.

“D” Accounts - Category 96, 97, and 98

- d. Use the DFQ_GL_01_JOURNAL_DETAIL query to extract the inception-to-date balance related to the State Compensation Insurance Fund Deposit (Category 96 account), Advance to Service Revolving Fund – Other Service (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 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 accrual balances associated with the Category 96, 97, and 98 accounts (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 section.

- 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
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 the amount on the corresponding row under Adjustments to FI\$Cal .
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 the amount on the corresponding row under Adjustments to FI\$Cal .
Provision for Deferred or Uncollectible Receivables (account 129xxxx).	The offsetting account is the accounts receivable that is 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 2050xxx).	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., SCO Fund Reconciliation Report).
Refunds to Reverted Appropriations (590xxxx) and Unappropriated Operating Transfers from Other Funds (63xxxx).	These are unappropriated accounts, therefore not tracked in the Commitment Control.	Enter the total per Trial Balance on the corresponding row under Adjustments to FI\$Cal .

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, opposite sign. Accrual amounts that are missing appropriation information will need to be researched.

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 2023. 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.** See Attachments 1A, 1B, and 7.

- 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.
- 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, 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.
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**.
For other account codes, enter the amounts directly into the reconciliation worksheet. Use the opposite sign, see Attachments 1B and 9.

Departments can use the DFQ_GL_05_REC_KK_APPROP_LEVEL and DFQ_GL_07_REC_ACCRUAL_OS_BAL to find the source documents and associated nominal accounts for accrual amounts that are missing appropriation information or require further research.

- e. Confirm that the **AP Input Table** totals are correctly reflected 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. See Attachments 1A and 11.
For accounts listed on the SCO Agency Reconciliation Report that do not have any budget amount, departments will reconcile their year-to-date transactions to the transactions posted by the SCO. Therefore, any prior year accrual reversal entries that are posted in the current fiscal year must be excluded from the departments' year-to-date transactions. This includes prior year accrual reversals 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 use the DFQ_GL_01_JOURNAL_DETAIL query to extract the prior year accruals that are reversed in the current fiscal year.
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 cause the discrepancies and follow steps 13 and 14 below to complete the reconciliation worksheet.

Possible reasons for reconciling amounts include:

- a. Reconciling items from the prior month that remain outstanding.
Review the reconciling items listed on the previous 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, however, 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; for example, a voucher payment may be recorded in the SCO's legacy system at the end of the month but posted in FI\$Cal at the beginning of 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 date against the transaction date on the SCO Agency Reconciliation Report.

- 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.

13. Complete the **Adjustments to FI\$Cal section. See Attachment 1A.**

Any reconciling items due to timing issues or those that require corrections in FI\$Cal will be listed in this section.

Departments will include the following information:

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

Note: there could be instances where a voucher is paid by the SCO in the current month but the accruals are reversed and payments are recorded in FI\$Cal in the subsequent month. In this case, the accrual balance in FI\$Cal is incorrect and needs to be adjusted. Enter the reconciling amount/adjustment to the accrual in the **Other Accrual Adjustments** section (see Step 9).

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

Complete this section if the reconciling amount requires adjustments to the SCO's records; this is typically for transactions that departments report on Report 3 – Adjustments to Controller's Accounts at year-end.

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 2023 (page 1 of 2)*

SCO / AGENCY RECONCILIATION WORKSHEET	ACCT	2022	2022	2022	2022	2023	2023	2023	2023	2023	2023	2023	2023	2023	TOTAL Appropriations	Totals per BUDLEGAL Trial Balance	GL Accounts not Posted to KK per Trial Balance	GL Account Variance
FUND: 0001 - GENERAL FUND FY 2023-24 August 31, 2023 - PERIOD 2 BUDLEGAL	TITLE	State Audits and Evaluations 2022.D.001.6780 2022.D.001.20	Clearing Account 2022.D.001.9999 2022.D.001.99	Transfer from Fund 8505 2022.R.0385050	Refunds to Reverted Appropriations 2022.R.0500000	Administration 2023.D.001.9900100 2023.D.001.40.01	Administration - Distributed 2023.D.001.9900200 2023.D.001.40.02	Scheduled Reimbursement 2023.F.001.6770 2023.F.001.90.10	Revolving Fund Advance 2023.D.001.97.9990 2023.D.001.97	Advance to Service Revolving Fund 2023.D.001.98.9990 2023.D.001.98	"C" Balance Account 2023.4171400 2023.R.0161000	Escheat-Checks, Warrants 2023.4171400 2023.R.0161000	"Q" Account Balance	7	(Actual sign)	(Opposite sign)		
B	Balance per SCO Agency Reconciliation Report	(4,541,491.39)	1,185,709.00	(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)				
C	Current Year Accruals:																	
	Receivables: (Enter GL Account Name & Number)																	
	Accounts Receivable - Revenue (GL 1313)										0.00	0.00		(1,350.00)	1,350.00		0.00	
	Accounts Receivable - Reimbursements (GL 1312)										0.00	0.00		(230,802.00)	230,802.00		0.00	
	Accounts Receivable - Abatements (GL 1311)										(2,627.64)	0.00		(16,176.46)	16,176.46		0.00	
	AR - Dishonored Checks (GL 1315)										0.00	0.00		0.00	0.00		0.00	
	AR - Audit Exceptions (1340)										0.00	0.00		0.00	0.00		0.00	
	AR - Other (GL 1319)										0.00	0.00		0.00	4,766.04	(4,766.04)	0.00	
	Due from Other Funds (GL 1410)										(3,125.00)	0.00		(54,267.60)	54,267.60		0.00	
	Due from Other Appropriations (GL 1420)										0.00	0.00		(140,422.00)	140,422.00		0.00	
	Due From Other Governmental Entities (GL 1590)										0.00	0.00		0.00	0.00		0.00	
	Provision For Deferred Receivables (GL 1600)										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										775,064.13	0.00		214,623.05	(214,623.05)		0.00	
	Accounts Payable (GL 3010)										42,954.76	0.00		1,548,444.42	(1,548,444.42)		0.00	
	Accrued Accounts Payables (GL 3010)										0.00	0.00		(618,912.53)	618,912.53		0.00	
	Due to Other Funds (GL 3114)										0.00	0.00		0.00	0.00		0.00	
	Due to Other Appropriations (GL 3115)										0.00	0.00		0.00	0.00		0.00	
	Due to Federal Government (GL 3210)										0.00	0.00		150.00	(150.00)		0.00	
	Due to Local Governments (GL 3220)										1,241.00	0.00		1,504.51	(1,504.51)		0.00	
	Due to Other Governmental Entities (GL 3290)										0.00	0.00		0.00	0.00		0.00	
	Other Payable Accounts																	
	Local Sales Taxes Payable (GL 3230)										0.00	0.00		0.00			0.00	
	Other:																	
	Plan of Financial Adjustment - Pending										(4,645,932.61)	0.00		(5,174,267.08)	5,174,267.08		0.00	
D	Adjustments to SCO Accounts: (Enter adjustments to SCO Accounts)																	
E	Other Accrual Adjustments:																	
	Prior Year Accrual Reversal										0.00	0.00		151,913.02				
	VID 00015273, 282, 288 - payment posted in F\$Cal on 9/1/23										(2,823.96)	0.00		(4,513.96)				
	VID 00015274, 275, 277-281, 283, 284, 286 - payment posted in F\$ on 9/5/23										(5,000.81)	0.00		(7,780.66)				
F	SCO ADJUSTED BALANCE	(4,364,728.78)	1,623.51	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)				
G	Balance per Department's Records	(4,364,728.78)	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 F\$Cal:																	
	Advance to ORF not posted to KK										200,000.00	0.00		200,000.00			(\$200,000.00)	
	Advance to SCIF and SRF not posted to KK										85,000.00	85,755.77		85,755.77			(\$85,755.77)	
	Refunds to Reverted Appropriations not posted to KK										0.00	0.00		(408.25)			\$408.25	
	Unappropriated Operating Transfer from Other Funds										0.00	0.00		0.00			\$0.00	
H	DID 1656 posted in SCO legacy on 9/5/23										0.00	0.00		138.51				
	DID 1658 posted in SCO legacy on 9/1/23										0.00	0.00		1,835.00				
I	DEPARTMENT'S ADJUSTED BALANCE	(4,364,728.78)	1,623.51	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)				
J	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				

*Some columns are hidden

Attachment 1B

SCO/AGENCY RECONCILIATION - period 2, fiscal year 2023 (page 2 of 2)*

SCO / AGENCY RECONCILIATION WORKSHEET	ACCT	2022 State Audits and Evaluations 2022.D.001.6780 2022.D.001.20	2022 Clearing Account 2022.D.001.9999 2022.D.001.99	2022 Transfer from Fund 8505 2022.R.0385050	2022 Refunds to Reverted Appropriations 2022.R.0500000	2023 Administration 2023.D.001.9900100 2023.D.001.40.01	2023 Administration - Distributed 2023.D.001.9900200 2023.D.001.40.02	2023 Scheduled Reimbursement 2023.F.001.6770 2023.F.001.90.10	2023 Revolving Fund Advance 2023.D.001.97.9990 2023.D.001.97	2023 Advance to Service Revolving Fund 2023.D.001.98.9990 2023.D.001.98	2023 "C" Balance Account 2023.R.01.61000	2023 Escheat-Checks, Warrants 2023.4171400 2023.R.01.61000	2023 "Q" Account Balance	TOTAL Appropriations	Totals per BUDLEGAL Trial Balance (Actual sign)	GL Accounts not Posted to KK per Trial Balance (Opposite sign)	GL ACCT Variance
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AP Input Table																	
ENCUMBRANCE ACCRUALS:																	
YTD Encumbrance Transactions	2000300	(149,268.32)				109,508.38	(109,508.38)										214,623.05
Accounts Payable (GL 3010)	2000000	183,699.37	(150.00)														793,858.37
Accrued 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 Govt Entities (GL 3290)	2024000																972.96
TOTAL ENCUMBRANCE ACCRUALS:		34,694.56	0.00	0.00	0.00	109,508.38	(109,508.38)	0.00	0.00	0.00	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 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 Govt 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	0.00	0.00	132,680.52

15
 PREPARED BY: U.R. Dunne 9/25/2023
 REVIEWED BY: Ree V.R. 9/26/2023

*Some columns are hidden

Attachment 2

SCO Agency Reconciliation Report - period 2, fiscal year 2023.

MAIL CODE: 8860 STATE CONTROLLERS OFFICE PAGE NO: 15542
 REPORT NO: FC-320-01-P AGENCY RECONCILIATION REPORT PROCESS DATE: 08-31-2023
 AGENCY: 8860 DEPT OF FINANCE PERIOD ENDING 08-31-2023

FUND	YR	REF/ITM	FEDERAL CATALOG	CA PG EL COM TSK T	SOURCE	ACCT	DATE	ENACTMENT	ENCUMBRANCE	REVERSION
DATE		POSTING	REF	-----DESCRIPTION-----			LAST ACT	YEAR CHAPTER	STATUTE AVAIL. DATE	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	2022	001		20	D		08-04-2023			
		ITEM DESC						1 43/22	2022 06-30-2023	06-30-2025
							B/A IT. 8860-001-0001			
							6780-STATE AUDITS AND EVALUATIONS			
							BEGIN BALANCE		858,246.96	4,543,441.39-
08-04-2023	38	CPF0085252		8860/00015222/01-00002169					650.00	650.00
08-04-2023	38	CPF0085253		8860/00015223/01-00002169					650.00	650.00
08-04-2023	38	CPF0085254		8860/00015224/01-00002169					650.00	650.00
							ENDING BALANCE	5,401,688.35-	860,196.96	4,541,491.39-

1B

2A

MAIL CODE: 8860 STATE CONTROLLERS OFFICE PAGE NO: 15547
 REPORT NO: FC-320-01-P AGENCY RECONCILIATION REPORT PROCESS DATE: 08-31-2023
 AGENCY: 8860 DEPT OF FINANCE PERIOD ENDING 08-31-2023

FUND	YR	REF/ITM	FEDERAL CATALOG	CA PG EL COM TSK T	SOURCE	ACCT	DATE	ENACTMENT	ENCUMBRANCE	REVERSION
DATE		POSTING	REF	-----DESCRIPTION-----			LAST ACT	YEAR CHAPTER	STATUTE AVAIL. DATE	DATE
							BUDGET/ADJUSTMENTS	ADVANCES	EXPEND/REVENUE	AVAIL/UNREALIZED
08-23-2023	48	R0015271							350.00	350.00
08-24-2023	38	AR017725							16.46	16.46
08-24-2023	38	AR017726							1,617.98	1,617.98
08-24-2023	38	AR017836							1,533.22-	1,533.22-
08-25-2023	38	GER0177622							1,873.35	1,873.35
08-28-2023	37	CLO10142							280.75	280.75
08-28-2023	37	CLO10143							927.85	927.85
08-29-2023	37	CLO10141							5,637,062.25	5,637,062.25
08-29-2023	37	CLO10148							1,189.57	1,189.57
08-29-2023	38	AR018683							786.00	786.00
08-29-2023	38	AR018684							15.13	15.13
08-29-2023	38	AR018783							646.30-	646.30-
08-29-2023	38	CPF0152979							32,657.25	32,657.25
08-29-2023	38	CPF0152980							17,344.29	17,344.29
08-30-2023	37	CLO10156							134.55-	134.55-
08-30-2023	38	AR019047							785.05	785.05
08-30-2023	38	AR019048							744.84	744.84
08-30-2023	38	CPF0159407							280.14	280.14
08-30-2023	38	CPF0159408							2,543.82	2,543.82
08-31-2023	38	CPF0161634							.02	.02
08-31-2023	38	CPF0161635							451.60	451.60
08-31-2023	38	CPF0161636							457.85	457.85
08-31-2023	38	CPF0161637							374.71	374.71
08-31-2023	38	CPF0161638							3,018.75	3,018.75
08-31-2023	38	CPF0161639							68.71	68.71
08-31-2023	38	CPF0161640							260.00	260.00
08-31-2023	38	CPF0161641							173.46	173.46
08-31-2023	38	CPF0161642							195.71	195.71
08-31-2023	38	GER0177995							428.61	428.61
							ENDING BALANCE	58,179,000.00-	285,755.77	12,238,405.43

2B

0001000	2023				Q		08-21-2023			
							BEGIN BALANCE		949.15-	949.15-
08-10-2023	33	-\$CN0000499							5,584.59-	5,584.59-
08-21-2023	33	-\$CN0000636							31.87-	31.87-
							ENDING BALANCE		6,565.61-	6,565.61-

2B

Attachment 3

Report 6 - Final Budget Report for period 2, fiscal year 2023.

REPORT 6 - FINAL BUDGET REPORT
DEPARTMENT OF FINANCE - 8860
FISCAL YEAR 2023 - 24
AS OF 08/31/2023

Page No:9

Fund: 0001- General Fund	Report ID: RPTGL156
Reference: 001	Run Date: 10/09/2023
Enactment Year: 2023	Run Time: 15:22:09
	Adjusting Period: 0

Budget Period	Program	Appropriation Description	Encumbrance/Allocated Encumbrance	Prior Year Encumbrance Reversals	Budgetary Expenditures	Balance
REGULAR APPROPRIATIONS						
2023	6770	State Budget	612,309.35	0.00	5,177,109.71	-37,112,890.29
2023	6780	State Audits & Evaluations	113,783.58	0.00	2,214,608.42	-16,499,391.58
2023	6785	Statewde Actg Policies, Consul	48,971.20	0.00	1,009,562.17	-7,297,437.83
2023	9900100	Administration	109,508.38	0.00	2,134,631.14	-16,449,368.86
2023	9900200	Administration - Distributed	-109,508.38	0.00	-2,134,631.14	16,449,368.86
TOTAL FOR REGULAR APPROPRIATIONS:						
			775,064.13	0.00	8,401,371.30	-60,909,628.70
SCHEDULED REIMBURSEMENTS						
2023	6770	State Budget	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

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

**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)

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)

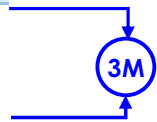
Journal ID~(%or Blank for All)

Amount ~ (Blank for All)

Attachment 4

Pivot table from the DFQ_KK_01_ACTIVITYLOG_SUP_PROJ, periods 1 and 2, fiscal year 2023.

Sum of Sum Amount		Ledger			
Fund	ENY	Account	C_DTL_COL	C_DTL_REC	
0001	2021	4172500	(1,000.00)		
		4810000	(26,250.00)		
	2022	4171400	291.10		291.10
		4172500	(700.00)		0.00
		4800000	0.00		0.00
		4810000	(1,228,662.33)		(16,215.00)
	2023	4840000	(118,450.00)		0.00
		4171400	(6,565.61)		(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

*Business Unit

*Fiscal Year

*From Period

*To Period

From ENY ~ (Blank for All)

To ENY ~ (Blank for All)

Ledger Grp ~ (Blank for All)

Ledger ~ (Blank for All)

Program From ~ (Blank for All)

Program To ~ (Blank for All)

Account ~ (% or Blank for All)

Fund From ~ (Blank for All)

Fund To ~ (Blank for All)

Approp Ref ~ (Blank for All)

RptgStructure From~(Blank All)

Rptg Structure To~(Blank All)

Svc Loc~(% or Blank for 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

**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	2022	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	2021	148,863.02
			2022	(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

Page No: 2

Business Unit: 8860
 Ledger: BUDLEGAL
 Fiscal Year: 2023
 Period From: 1 To Period: 2
 Fund: 0001 General Fund

DEPARTMENT OF FINANCE Trial Balance
 As Of: 08/31/23

Run Date: 10/09/2023
 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
1209000	AR - Other	\$ 5,174.29	\$ 0.00	\$ 408.25	\$ 4,766.04
1221000	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 Escheatements - 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

4B } 5A
 4B } 5A
 4B } 5A

Report ID: ZGL061

FI\$Cal

Page No: 5

Business Unit: 8860
 Ledger: BUDLEGAL
 Fiscal Year: 2023
 Period From: 1 To Period: 2
 Fund: 0001 General Fund

DEPARTMENT OF FINANCE Trial Balance
 As Of: 08/31/23

Run Date: 10/09/2023
 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

} 5A

Attachment 7

SCO/AGENCY RECONCILIATION - period 1, fiscal year 2023*

SCO / AGENCY RECONCILIATION WORKSHEET	ACCT	2022	2022	2022	2022	2023
FUND: 0001 - GENERAL FUND FY 2023-24 July 31, 2023 - PERIOD 1 BUDLEGAL	TITLE	State Audits and Evaluations 2022.D.001.6780 2022.D.001.20	Clearing Account 2022.D.001.9999 2022.D.001.99	Transfer from Fund 8505 2022.R.0385050	Refunds to Reverted Appropriations 2022.R.0500000	Administration 2023.D.001.9900100 2023.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 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 SCO Accounts:						
[Enter adjustments to SCO Accounts]						
Adjustments to SCO Accounts:						
PY Accrual Reversal				148,863.02		
SCO ADJUSTED BALANCE		(4,370,672.65)	24,424.92	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		
VID 00015192 payment posted in F\$ on 8/1/23			0.01			
VID 00015197 payment posted in F\$ on 8/1/23			117.00			
VID 00015198 payment posted in F\$ on 8/1/23			2,695.00			
VID 00015199 payment posted in F\$ on 8/1/23			8,648.76			
VID 00015206 payment posted in F\$ on 8/2/23			17.22			
VID 00015209 payment posted in F\$ on 8/2/23			6,886.85			
VID 00015219 payment posted in F\$ on 8/2/23			2,597.18			
VID 00015220 payment posted in F\$ on 8/2/23			3,462.90			
DEPARTMENT'S ADJUSTED BALANCE		(4,370,672.65)	24,424.92	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
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

*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	2022	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				
					6780	2000300	660.01				
			2023	001	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

**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 DFQ_GL_01_JOURNAL_DETAIL query, BUDLEGAL ledger.


Sum of Amount											
Ledger Grp	Source	Fund	ENY	Approp Ref	Program	Account	Total				
BUDLEGAL	MOD	0001	2021	001	9999	1200100	(748.87)				
						2000000	2,045.76				
			2022	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)	1200000	(350.00)
						2023	001	6780			
									2021000	0.00	
											9999
									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				
					(blar (blank) (blank)	2090600		0.00			
			Grand Total							(124,235.65)	


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Query parameters

DFQ_GL_01_JOURNAL_DETAIL

*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 10

Period 2 PFA Reconciliation

PFA Reconciliation - Budget Period 2021

PFA RECONCILIATION WORKSHEET BU 8860 Department of Finance FY 2023-24 As of 08/31/2023 (Period 2)		Fund: ENY: Reference: Program:	0001 2021 001 (001) 9999 (99)	0001 2021 001 (001) 6770 (10)	0001 2021 001 (001) 6775 (15)	0001 2021 001 (001) 6780 (20)	0001 2021 001 (001) 6785 (30)	0001 2021 001 (001) 9900100 (40.01)	0001 2021 001 (001) 9900200 (40.02)	3314 1990 501 (501) 6770 (10)	9740 2021 001 (001) 6770 (10)	Total
Carryover Balance	Pending PFA as of 06/30/2023		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	7/25/2023	(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
Pending PFA as of 08/31/2023			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 2022

PFA RECONCILIATION WORKSHEET BU 8860 Department of Finance FY 2023-24 As of 08/31/2023 (Period 2)		Fund: ENY: Reference: Program:	0001 2022 001 (001) 9999 (99)	0001 2022 001 (001) 6770 (10)	0001 2022 001 (001) 6780 (20)	0001 2022 001 (001) 6785 (30)	0001 2022 001 (001) 9900100 (40.01)	0001 2022 001 (001) 9900200 (40.02)	3314 1990 501 (501) 6770 (10)	9740 2022 001 (001) 6770 (10)	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
	SCO JE \$PF0000365	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
Pending PFA as of 08/31/2023			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 2023

PFA RECONCILIATION WORKSHEET BU 8860 Department of Finance FY 2023-24 As of 08/31/2023 (Period 2)		Fund: ENY: Reference: Program:	0001 2023 001 (001) 9999 (99)	0001 2023 001 (001) 6770 (10)	0001 2023 001 (001) 6780 (20)	0001 2023 001 (001) 6785 (30)	0001 2023 001 (001) 9900100 (40.01)	0001 2023 001 (001) 9900200 (40.02)	3314 1990 501 (501) 6770 (10)	9740 2023 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
Pending PFA as of 08/31/2023			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: 9/20/2023
Date: 9/21/2023

Attachment 11

Prior year accrual reversals from DFQ_GL_01_JOURNAL_DETAIL


Sum of Amount									
Year	Period	Source	Fund	ENY	Approp	Program	Account	Total	
2023	1	ACC	0001	2021	(blank)	9990	1240000		(148,863.02)
							6340000		148,863.02
				2022	(blank)	(blank)	1200000		(1,050.00)
							4172500		1,050.00
Grand Total									0.00


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Query Parameters

DFQ_GL_01_JOURNAL_DETAIL

*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 