TRIAL BALANCE OF GENERAL LEDGER ACCOUNTS BY FUND

REPORT NUMBER: MBP410

FISCAL PERIOD OPTIONS: CM - Current Month
PM - Prior Month
PY - Prior Year

SORT SEQUENCE OPTIONS: There are four sort sequence options as follows:

1 - Fund Detail
   • Fund
   • Fund Detail

2 - GAAP Subfund
   • GAAP Fund
   • GAAP Subfund

3 - Fund
   • Fund

4 - GAAP Fund
   • GAAP Fund

DESCRIPTION: The Trial Balance of General Ledger Accounts by Fund report (illustrated in Exhibit VIII-33) provides summary level information on the financial status of each fund. In FAMIS, the general ledger account balances represent the highest level of summarization in the system. The control totals displayed in the trial balance report should reconcile to the details displayed in the other FAMIS financial reports. The column headings on the report are defined as follows:

• BEGINNING BALANCE - the balance of the general ledger account at the beginning of the fiscal period being reported. If the balance is a credit, a negative sign (-) is printed to the right of the amount;

VIII-93
<table>
<thead>
<tr>
<th>GL-ACCT</th>
<th>ACCOUNT TITLE</th>
<th>BEGINNING BALANCE</th>
<th>CURRENT PERIOD TRANS.</th>
<th>TRANSACTION TOTALS</th>
<th>ENDING BALANCE</th>
</tr>
</thead>
<tbody>
<tr>
<td>070</td>
<td>CASH IN STATE TREASURY</td>
<td>0.00</td>
<td>172,800.00</td>
<td>115,800.00</td>
<td>82,000.00</td>
</tr>
<tr>
<td>070</td>
<td>ACCOUNTS RECEIVABLE</td>
<td>10,000.00</td>
<td>31,500.00</td>
<td>31,500.00</td>
<td>0.00</td>
</tr>
<tr>
<td>080</td>
<td>NOTES AND LOANS RECEIVABLE</td>
<td>10,000.00</td>
<td>41,600.00</td>
<td>0.00</td>
<td>41,600.00</td>
</tr>
<tr>
<td>090</td>
<td>DUE FROM OTHER FUNDS</td>
<td>10,000.00</td>
<td>16,000.00</td>
<td>0.00</td>
<td>16,000.00</td>
</tr>
<tr>
<td>150</td>
<td>INVESTMENTS</td>
<td>10,000.00</td>
<td>0.00</td>
<td>41,800.00</td>
<td>41,800.00</td>
</tr>
<tr>
<td>150</td>
<td>CONTRIBUTED CLAIMS PAYABLE</td>
<td>10,000.00</td>
<td>0.00</td>
<td>15,000.00</td>
<td>15,000.00</td>
</tr>
<tr>
<td>150</td>
<td>DUE TO OTHER FUNDS</td>
<td>10,000.00</td>
<td>20,000.00</td>
<td>0.00</td>
<td>20,000.00</td>
</tr>
<tr>
<td>200</td>
<td>DUE TO OTHER GOVERNMENTAL UNITS</td>
<td>100,000.00</td>
<td>15,000.00</td>
<td>20,000.00</td>
<td>5,000.00</td>
</tr>
<tr>
<td>410</td>
<td>NOTES AND LOANS PAYABLE</td>
<td>2,000,000.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>650</td>
<td>BUDGETARY FUND BALANCE</td>
<td>100</td>
<td>192,000.00</td>
<td>0.00</td>
<td>102,000.00</td>
</tr>
<tr>
<td>651</td>
<td>ESTIMATED APPROPRIATIONS</td>
<td>100</td>
<td>3,790,000.00</td>
<td>25,000.00</td>
<td>3,765,000.00</td>
</tr>
<tr>
<td>651</td>
<td>ESTIMATED APPROPRIATIONS CONTRA</td>
<td>100</td>
<td>3,790,000.00</td>
<td>25,000.00</td>
<td>3,765,000.00</td>
</tr>
<tr>
<td>651</td>
<td>APPROPRIATIONS</td>
<td>100</td>
<td>95,800.00</td>
<td>0.00</td>
<td>102,000.00</td>
</tr>
<tr>
<td>676</td>
<td>APPROPRIATION TRANSFERS</td>
<td>100</td>
<td>40,000.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>676</td>
<td>APPROPRIATION TRANSFERS CONTRA</td>
<td>100</td>
<td>40,000.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>676</td>
<td>OTHER ALLOCATIONS</td>
<td>100</td>
<td>95,800.00</td>
<td>192,000.00</td>
<td>102,000.00</td>
</tr>
<tr>
<td>710</td>
<td>ALLOTMENT TRANSFERS</td>
<td>100</td>
<td>40,000.00</td>
<td>0.00</td>
<td>0.00</td>
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<tr>
<td>720</td>
<td>ALLOTMENT CONTRA</td>
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<td>237,800.00</td>
<td>135,800.00</td>
<td>102,000.00</td>
</tr>
<tr>
<td>747</td>
<td>RESERVE FOR ACCOUNTS RECEIVABLE</td>
<td>100</td>
<td>31,500.00</td>
<td>41,800.00</td>
<td>41,800.00</td>
</tr>
<tr>
<td>747</td>
<td>RESERVE FOR ADVANCES TO AND AMTS DUE FROM OTHERS</td>
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<td>31,500.00</td>
<td>41,800.00</td>
<td>41,800.00</td>
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<tr>
<td>773</td>
<td>RESERVE FOR INVESTMENTS</td>
<td>100</td>
<td>41,800.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>230</td>
<td>REVENUES/EXPENSES</td>
<td>100</td>
<td>95,800.00</td>
<td>192,000.00</td>
<td>102,000.00</td>
</tr>
<tr>
<td>240</td>
<td>EXPENDITURES/COSTS</td>
<td>100</td>
<td>60,000.00</td>
<td>0.00</td>
<td>60,000.00</td>
</tr>
<tr>
<td>260</td>
<td>START OF SYSTEM CLEARING ACCOUNT</td>
<td>100</td>
<td>2,000,000.00</td>
<td>0.00</td>
<td>2,000,000.00</td>
</tr>
</tbody>
</table>

**GL FUND DETAIL**

<table>
<thead>
<tr>
<th>ACCOUNT</th>
<th>Debits</th>
<th>Credits</th>
<th>Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>100</td>
<td>5,098,800.00</td>
<td>5,098,800.00</td>
<td>5,098,800.00</td>
</tr>
</tbody>
</table>

**GL FUND BY FUND**

<table>
<thead>
<tr>
<th>ACCOUNT</th>
<th>Debits</th>
<th>Credits</th>
<th>Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>000</td>
<td>5,098,800.00</td>
<td>5,098,800.00</td>
<td>5,098,800.00</td>
</tr>
</tbody>
</table>
• DEBITS - represents the net amount of debit entries posted to each general ledger account during the fiscal period;

• CREDITS - represents the net amount of credit entries posted to each general ledger account during the fiscal period;

• ENDING BALANCE - represents the balance of each general ledger account at the end of the fiscal period being reported.

On a periodic basis, the general ledger control totals reported on the trial balances should be reconciled to account balances contained on other FAMIS reports. The trial balance reports will normally be used by central accounting to prepare interim and annual financial statements.
TRIAL BALANCE OF GENERAL LEDGER ACCOUNTS BY DEPARTMENT

REPORT NUMBER: MBP412

FISCAL PERIOD OPTIONS: CM - Current Month
PM - Prior Month
PY - Prior Year

SORT SEQUENCE OPTIONS: There are four sort sequence options as follows:

1 - Fund Detail
   • Department
   • Fund
   • Fund Detail

2 - GAAP Subfund
   • Department
   • GAAP Fund
   • GAAP Subfund

3 - Fund
   • Department
   • Fund

4 - GAAP Fund
   • Department
   • GAAP Fund

DESCRIPTION: The Trial Balance of General Ledger Accounts by Department report (illustrated in Exhibit VIII-34) provides summary level information on the financial status of each fund by department. In FAMIS, the general ledger account balances represent the highest level of summarization in the system. The control totals displayed in the trial balance report should reconcile to the details displayed in the other FAMIS financial reports. The column headings on the report are defined as follows:

• BEGINNING BALANCE - the balance of the general ledger account at the beginning of the fiscal period being reported. If the balance is a credit, a negative sign (-) is printed to the right of the amount;
<table>
<thead>
<tr>
<th>GL-ACCT</th>
<th>ACCOUNT TITLE</th>
<th>BEGINNING BALANCE</th>
<th>CURRENT PERIOD TRANSACTION TOTALS</th>
<th>ENDING BALANCE</th>
</tr>
</thead>
<tbody>
<tr>
<td>010</td>
<td>CASH IN STATE TREASURY</td>
<td>$0.00</td>
<td>10,000.00</td>
<td>95,000.00</td>
</tr>
<tr>
<td>040</td>
<td>SHORT-TERM CASH INVESTMENTS</td>
<td>$0.00</td>
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<td>90,000.00</td>
</tr>
<tr>
<td>650</td>
<td>BUDGETARY FUND BALANCE</td>
<td>$0.00</td>
<td>610,000.00</td>
<td>610,000.00</td>
</tr>
<tr>
<td>655</td>
<td>APPROPRIATIONS</td>
<td>$0.00</td>
<td>600,000.00</td>
<td>600,000.00</td>
</tr>
<tr>
<td>660</td>
<td>RESTRICTED APPROPRIATIONS</td>
<td>$0.00</td>
<td>95,000.00</td>
<td>95,000.00</td>
</tr>
<tr>
<td>661</td>
<td>RESTRICTED APPROPRIATIONS CONTRA</td>
<td>$0.00</td>
<td>95,000.00</td>
<td>95,000.00</td>
</tr>
<tr>
<td>662</td>
<td>BUDGETARY APPROPRIATIONS CONTRA</td>
<td>$0.00</td>
<td>95,000.00</td>
<td>95,000.00</td>
</tr>
<tr>
<td>670</td>
<td>INVESTED APPROPRIATIONS</td>
<td>$0.00</td>
<td>90,000.00</td>
<td>90,000.00</td>
</tr>
<tr>
<td>675</td>
<td>APPROPRIATION TRANSFERS</td>
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<td>15,000.00</td>
<td>15,000.00</td>
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<tr>
<td>680</td>
<td>APPROPRIATION TRANSFERS CONTRA</td>
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<td>15,000.00</td>
<td>15,000.00</td>
</tr>
<tr>
<td>690</td>
<td>ALLOTMENTS FIRST QUARTER</td>
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<td>15,000.00</td>
<td>15,000.00</td>
</tr>
<tr>
<td>691</td>
<td>ALLOTMENTS SECOND QUARTER</td>
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<td>15,000.00</td>
<td>15,000.00</td>
</tr>
<tr>
<td>692</td>
<td>ALLOTMENTS THIRD QUARTER</td>
<td>$0.00</td>
<td>15,000.00</td>
<td>15,000.00</td>
</tr>
<tr>
<td>693</td>
<td>ALLOTMENTS FOURTH QUARTER</td>
<td>$0.00</td>
<td>15,000.00</td>
<td>15,000.00</td>
</tr>
<tr>
<td>695</td>
<td>OTHER ALLOTMENTS</td>
<td>$0.00</td>
<td>15,000.00</td>
<td>15,000.00</td>
</tr>
<tr>
<td>720</td>
<td>ALLOTMENTS CONTRA</td>
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<td>370,000.00</td>
<td>370,000.00</td>
</tr>
<tr>
<td>830</td>
<td>OPERATING TRANSFERS IN</td>
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<td>10,000.00</td>
</tr>
<tr>
<td>860</td>
<td>OPERATING TRANSFERS OUT</td>
<td>$0.00</td>
<td>15,000.00</td>
<td>15,000.00</td>
</tr>
</tbody>
</table>

**GENERAL FUND**

**DEPARTMENT TOTAL**

**NEW TEST DEPARTMENT**

**DEPARTMENT**

**FUND**

**GENERAL FUNDS**
• DEBITS - represents the net amount of debit entries posted to each general ledger account during the fiscal period;

• CREDITS - represents the net amount of credit entries posted to each general ledger account during the fiscal period;

• ENDING BALANCE - represents the balance of each general ledger account at the end of the fiscal period being reported.

On a periodic basis, the general ledger control totals reported on the trial balances should be reconciled to account balances contained on other FAMIS reports.
GENERAL LEDGER ACCOUNT ANALYSIS

REPORT NUMBER: MBP414

FISCAL PERIOD OPTIONS: CM - Current Month
PM - Prior Month

SORT SEQUENCE OPTIONS: There are eight sort sequence options as follows:

1 - Fund Detail
- Fund
- Fund Detail
- General Ledger Account

2 - GAAP Subfund
- GAAP Fund
- GAAP Subfund
- General Ledger Account

3 - Fund
- Fund
- General Ledger Account

4 - GAAP Fund
- GAAP Fund
- General Ledger Account

5 - Department Fund Detail
- Department
- Fund
- Fund Detail
- General Ledger Account

6 - Department/GAAP Subfund
- Department
- GAAP Fund
- GAAP Subfund
- General Ledger Account

7 - Department/Fund
- Department
- Fund
- General Ledger Account

8 - Department/GAAP Fund
- Department
- GAAP Fund
- General Ledger Account

DESCRIPTION: The General Ledger Account Analysis (illustrated in Exhibit VIII-35) provides a complete listing of all transactions posted to a general ledger account during the reporting period. The report is used primarily to investigate or reconcile account balances. The first line of the report displays the balance in the general ledger account at the beginning of the reporting period. If the account has a debit balance, it is displayed in the column titled 'DEBITS' and similarly if the beginning balance is a credit.
<table>
<thead>
<tr>
<th>DATE</th>
<th>NUM</th>
<th>SEQ</th>
<th>D</th>
<th>G</th>
<th>ACCT</th>
<th>CRYP</th>
<th>AMT</th>
<th>YR</th>
<th>APP</th>
<th>DOC</th>
<th>TRANS-ID</th>
<th>DEBITS</th>
<th>CREDITS</th>
</tr>
</thead>
<tbody>
<tr>
<td>8/30/94</td>
<td>001</td>
<td>00004</td>
<td>6301</td>
<td>162</td>
<td>8301</td>
<td>162</td>
<td>8301</td>
<td>162</td>
<td>8301</td>
<td>162</td>
<td>8301</td>
<td>162</td>
<td>1,400.00</td>
</tr>
<tr>
<td>8/30/94</td>
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<td>8301</td>
<td>162</td>
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<td>8301</td>
<td>162</td>
<td>8301</td>
<td>162</td>
<td>1,400.00</td>
</tr>
<tr>
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<td>00001</td>
<td>6301</td>
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<td>8301</td>
<td>162</td>
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<td>8301</td>
<td>162</td>
<td>8301</td>
<td>162</td>
<td>1,400.00</td>
</tr>
<tr>
<td>8/30/94</td>
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<td>8301</td>
<td>162</td>
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<td>8301</td>
<td>162</td>
<td>8301</td>
<td>162</td>
<td>1,400.00</td>
</tr>
<tr>
<td>8/30/94</td>
<td>005</td>
<td>00005</td>
<td>6301</td>
<td>162</td>
<td>8301</td>
<td>162</td>
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<td>8301</td>
<td>162</td>
<td>8301</td>
<td>162</td>
<td>1,400.00</td>
</tr>
<tr>
<td>8/30/94</td>
<td>006</td>
<td>00004</td>
<td>6301</td>
<td>162</td>
<td>8301</td>
<td>162</td>
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<td>8301</td>
<td>162</td>
<td>8301</td>
<td>162</td>
<td>1,400.00</td>
</tr>
<tr>
<td>8/30/94</td>
<td>007</td>
<td>00003</td>
<td>6301</td>
<td>162</td>
<td>8301</td>
<td>162</td>
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<td>162</td>
<td>8301</td>
<td>162</td>
<td>8301</td>
<td>162</td>
<td>1,400.00</td>
</tr>
</tbody>
</table>

TOTAL ENTRIES THIS PERIOD: 85,330.00

ENDING BALANCE PER GL: 23,396.00

DIFFERENCE: 0.00
it is displayed in the 'CREDITS' column. Within each general ledger account, transactions are displayed that were processed during the reporting period that affected the account. The transactions are listed in 'Processing Date' sequence and the transaction amount is reported in either the DEBITS or CREDITS column as appropriate. Once all transactions have been listed, the total debit amounts and total credit amounts are computed and a computed ending account balance is displayed. (The balance is computed by adding the beginning balance, transaction debits and transaction credits).

Under the computed account balance, the ENDING BALANCE PER G/L is displayed. This balance should be exactly the same as the computed balance. If the two balances do not agree, the difference should be investigated and resolved immediately.
STATEMENT OF SUBSIDIARY ACCOUNT BALANCES

REPORT NUMBER: MBP420

FISCAL PERIOD OPTIONS: CM - Current Month
PM - Prior Month
PY - Prior Year

SORT SEQUENCE OPTIONS: There are eight sort sequence options as follows:

1 - Fund Detail
   • Fund
   • Fund Detail
   • General Ledger Account

2 - GAAP Subfund
   • GAAP Fund
   • GAAP Subfund
   • General Ledger Account

3 - Fund
   • Fund
   • General Ledger Account

4 - GAAP Fund
   • GAAP Fund
   • General Ledger Account

5 - Department Fund Detail
   • Department
   • Fund
   • Fund Detail
   • General Ledger Account

6 - Department/GAAP Subfund
   • Department
   • GAAP Fund
   • GAAP Subfund
   • General Ledger Account

7 - Department/Fund
   • Department
   • Fund
   • General Ledger Account

8 - Department/GAAP Fund
   • Department
   • GAAP Fund
   • General Ledger Account

DESCRIPTION: The Statement of Subsidiary Account Balances (illustrated in Exhibit VIII-36) provides detailed information on the status of each subsidiary account. The subsidiary account number provides for a further breakdown of a general ledger account not conveniently provided by other classification elements. For each subsidiary account, the report displays the following financial elements:
- **BEGINNING BALANCE** - the account balance at the beginning of the reporting period;

- **DEBITS** - the total of all transactions that debited the subsidiary account during the reporting period;

- **CREDITS** - the total of all transactions that credited the subsidiary account during the reporting period;

- **ENDING BALANCE** - the subsidiary account balance at the end of the reporting period.

After all subsidiary accounts have been listed, a subtotal by general ledger account is computed. The subtotal should reconcile to the account balance in the trial balance.
SUBSIDIARY LEDGER ACCOUNT ANALYSIS

REPORT NUMBER: MBP422

FISCAL PERIOD OPTIONS: CM - Current Month
                      PM - Prior Month

SORT SEQUENCE OPTIONS: There are eight sort sequence options as follows:

1 - Fund Detail
   • Fund
   • Fund Detail
   • General Ledger Account

2 - GAAP Subfund
   • GAAP Fund
   • GAAP Subfund
   • General Ledger Account

3 - Fund
    • Fund
    • General Ledger Account

4 - GAAP Fund
    • GAAP Fund
    • General Ledger Account

5 - Department Fund Detail
    • Department
    • Fund
    • Fund Detail
    • General Ledger Account

6 - Department/GAAP Subfund
    • Department
    • GAAP Fund
    • GAAP Subfund
    • General Ledger Account

7 - Department/Fund
    • Department
    • Fund
    • General Ledger Account

8 - Department/GAAP Fund
    • Department
    • GAAP Fund
    • General Ledger Account

DESCRIPTION: The Subsidiary Ledger Account Analysis (illustrated in Exhibit VIII-37) provides a complete listing of all transactions posted to a subsidiary account during the reporting period. The report is used primarily to investigate or reconcile subsidiary account balances. The first line of the report displays the balance in the subsidiary account at the beginning of the reporting period. If the account has a debit balance, it is displayed in

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the column titled 'DEBITS' and similarly, if the beginning balance is a credit, it is displayed in the 'CREDITS' column. Within each subsidiary account, transactions are displayed that were processed during the reporting period that affected the account. The transactions are listed in Batch Identification sequence and the transaction amount is reported in either the DEBITS or CREDITS column as appropriate. Once all transactions have been listed, the total debit amount and credit amount are computed and a computed ending balance is displayed. (The balance is computed by adding the beginning balance, transaction debits and transaction credits).

Under the computed account balance, the ENDING BALANCE PER S/L is displayed. This balance should be exactly the same as the computed balance. If the two balances do not agree, the difference should be investigated and resolved immediately.