

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;

FUND T TRUST AND AGENCY FUNDS
 FUND DETAIL UNKNOWN FUND-DET NOT ON D26 DESC-TABLE

GL-ACCT NO	ACCOUNT TITLE	BEGINNING BALANCE	CURRENT PERIOD DEBITS	TRANSACTION TOTALS CREDITS	ENDING BALANCE	
010	CASH IN STATE TREASURY	.00	197,800.00	115,800.00-	82,000.00	TRIAL BALANCE OF GENERAL LEDGER ACCOUNT BY FUND
070	ACCOUNTS RECEIVABLE	.00	31,500.00	31,500.00-	.00	
080	NOTES AND LOANS RECEIVABLE	.00	41,800.00	.00	41,800.00	
100	DUE FROM OTHER FUNDS	.00	1,400.00	.00	1,400.00	
150	INVESTMENTS	.00	.00	41,800.00-	41,800.00-	
350	AUDITED CLAIMS PAYABLE	.00	.00	15,000.00-	15,000.00-	
390	DUE TO OTHER FUNDS	.00	20,000.00	40,000.00-	20,000.00-	
400	DUE TO OTHER GOVERNMENTAL UNITS	.00	15,000.00	20,000.00-	5,000.00-	
470	NOTES AND LOANS PAYABLE	2,000.00-	.00	.00	2,000.00-	
640	BUDGETARY FUND BALANCE	.00	197,800.00	95,800.00-	102,000.00	
650	ESTIMATED APPROPRIATIONS	.00	25,000.00	3,790,000.00-	3,765,000.00-	EXHIBIT VII-33
651	ESTIMATED APPROPRIATIONS CONTRA	.00	3,790,000.00	25,000.00-	3,765,000.00	
655	APPROPRIATIONS	.00	95,800.00	197,800.00-	102,000.00-	
675	APPROPRIATION TRANSFERS	.00	40,000.00	40,000.00-	.00	
676	APPROPRIATION TRANSFERS CONTRA	.00	40,000.00	40,000.00-	.00	
695	OTHER ALLOTMENTS	.00	95,800.00	197,800.00-	102,000.00-	
710	ALLOTMENT TRANSFERS	.00	40,000.00	40,000.00-	.00	
720	ALLOTMENT CONTRA	.00	237,800.00	135,800.00-	102,000.00	
763	RESERVE FOR ACCOUNTS RECEIVABLE	.00	31,500.00	31,500.00-	.00	
765	RESERVE FOR NOTES AND LOANS RECEIVABLE	.00	.00	41,800.00-	41,800.00-	
767	RES FOR ADVANCES TO AND AMTS DUE FROM OTHER	.00	.00	1,400.00-	1,400.00-	
773	RESERVE FOR INVESTMENTS	.00	41,800.00	.00	41,800.00	
800	REVENUES/NON-REVENUES	.00	95,800.00	197,800.00-	102,000.00-	
850	EXPENDITURES COSTS/NON-COSTS	.00	60,000.00	.00	60,000.00	
898	START OF SYSTEM CLEARING ACCOUNT	2,000.00	.00	.00	2,000.00	

***** GL FUND DETAIL *****
 ----- 100 5,098,800.00 5,098,800.00- ----- .00

***** GL FUND T *****
 ----- .00 5,098,800.00 5,098,800.00- ----- .00

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- 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

3 - Fund

- Department
- Fund

2 - GAAP Subfund

- Department
- GAAP Fund
- GAAP Subfund

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;

DEPARTMENT: A6 NEW TEST DEPARTMENT
 FUND G GENERAL FUNDS

TRIAL BALANCE OF GENERAL LEDGER ACCOUNTS BY DEPARTMENT

GL-ACCT NO	ACCOUNT TITLE	BEGINNING BALANCE	CURRENT PERIOD DEBITS	TRANSACTION TOTALS CREDITS	ENDING BALANCE
010	CASH IN STATE TREASURY	.00	10,000.00	105,000.00-	95,000.00-
040	SHORT-TERM CASH INVESTMENTS	.00	90,000.00	.00	90,000.00
640	BUDGETARY FUND BALANCE	.00	610,000.00	.00	610,000.00
655	APPROPRIATIONS	.00	.00	600,000.00-	600,000.00-
660	RESTRICTED APPROPRIATIONS	.00	95,000.00	.00	95,000.00
661	RESTRICTED APPROPRIATIONS CONTRA	.00	.00	95,000.00-	95,000.00-
665	BUDGETARY INVESTMENT CONTRA	.00	.00	90,000.00-	90,000.00-
670	INVESTED APPROPRIATIONS	.00	90,000.00	.00	90,000.00
675	APPROPRIATION TRANSFERS	.00	15,000.00	10,000.00-	5,000.00
676	APPROPRIATION TRANSFERS CONTRA	.00	.00	15,000.00-	15,000.00-
690	ALLOTMENTS FIRST QUARTER	.00	.00	60,000.00-	60,000.00-
691	ALLOTMENTS SECOND QUARTER	.00	.00	50,000.00-	50,000.00-
692	ALLOTMENTS THIRD QUARTER	.00	.00	35,000.00-	35,000.00-
695	ALLOTMENTS FOURTH QUARTER	.00	.00	25,000.00-	25,000.00-
695	OTHER ALLOTMENTS	.00	.00	200,000.00-	200,000.00-
720	ALLOTMENT CONTRA	.00	370,000.00	.00	370,000.00
830	OPERATING TRANSFERS IN	.00	.00	10,000.00-	10,000.00-
880	OPERATING TRANSFERS OUT	.00	15,000.00	.00	15,000.00
***** GL FUND G *****		.00	1,295,000.00	1,295,000.00-	.00
***** DEPARTMENT TOTAL A6 *****		.00	3,165,000.00	3,165,000.00-	.00

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EXHIBIT VIII-34

- 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,

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:

FUND T TRUST AND AGENCY FUNDS

GL ACCOUNT 390 DUE TO OTHER FUNDS

SUBSID NO	ACCOUNT TITLE	BEGINNING BALANCE	CURRENT PERIOD TRANSACTION TOTALS		ENDING BALANCE
			DEBITS	CREDITS	
390001	GENERAL FUND	.00	15,000.00	30,000.00-	15,000.00-
390002	SPECIAL REVENUE FUNDS	.00	5,000.00	10,000.00-	5,000.00-
*****	GL ACCOUNT 390 *****	.00	20,000.00	40,000.00-	20,000.00-

STATEMENT OF SUBSIDIARY ACCOUNT BALANCES

EXHIBIT VII-36

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- 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:

<u>1 - Fund Detail</u> <ul style="list-style-type: none">● Fund● Fund Detail● General Ledger Account	<u>2 - GAAP Subfund</u> <ul style="list-style-type: none">● GAAP Fund● GAAP Subfund● General Ledger Account	<u>3 - Fund</u> <ul style="list-style-type: none">● Fund● General Ledger Account
<u>4 - GAAP Fund</u> <ul style="list-style-type: none">● GAAP Fund● General Ledger Account	<u>5 - Department Fund Detail</u> <ul style="list-style-type: none">● Department● Fund● Fund Detail● General Ledger Account	<u>6 - Department/GAAP Subfund</u> <ul style="list-style-type: none">● Department● GAAP Fund● GAAP Subfund● General Ledger Account
	<u>7 - Department/Fund</u> <ul style="list-style-type: none">● Department● Fund● General Ledger Account	<u>8 - Department/GAAP Fund</u> <ul style="list-style-type: none">● 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

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.

FUND : T TRUST AND AGENCY FUNDS

GL-ACCOUNT : 070 ACCOUNTS RECEIVABLE

SUBSJD ACCT: 070020 ACCOUNTS

DEBITS CREDITS

-----TRANS-IT----- DOCUMENT----- M F --APP--SYM-- PRNC
 T DP DATE NUM S/D D DATE NUMBER SF FM TC R C O F YR APP DP DATE

BEGINNING BALANCE														.00	31,500.00-
S	F9	830315	002	00030	0	00000002	01	032	T	83	001	F9	830420		
S	F9	830315	002	00033	0	00000005	01	285	T	83	001	F9	830420	31,500.00	

TOTAL ENTRIES THIS PERIOD 31,500.00 31,500.00-

COMPUTED BALANCE .00
 ENDING BALANCE PER S/L .00

DIFFERENCE .00

SUBSIDIARY LEDGER ACCOUNT ANALYSIS

EXHIBIT VIII-37

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