



PCGENESIS FINANCIAL ACCOUNTING AND REPORTING (FAR) SYSTEM OPERATIONS GUIDE

3/23/2022

Section J: Financial Reporting and
Closing

*[Topic 1C: Monthly Financial Reports and
Special Audit File Reports, V3.4]*

Revision History

Date	Version	Description	Author
3/23/2022	3.4	22.01.00 – Remove School Food Service <i>DE Form 0396</i> control file option.	D. Ochala
09/13/2021	3.3	21.03.00 – Move <i>DE Form 0396 Reports</i> off the <i>Monthly Reports Menu</i> .	D. Ochala
02/05/2018	3.2	18.01.00 – Add <i>DE Form 0396-CMB</i> for the Consolidated and General Fund combined.	D. Ochala
04/03/2017	3.1	17.01.00 – Add <i>DE Form 0396-150</i> for the Consolidated Fund.	D. Ochala
06/14/2016	3.0	16.02.00 – Reorganize <i>Topic 1: Monthly/Annual/Fiscal Report Processing</i> to make finding reports easier. Add <i>DE Form 0396-SFS</i> for School Food Service.	D. Ochala
03/02/2016	2.14	16.01.00 – Update Logo and Footers.	S. Scrivens
09/22/2014	2.13	14.02.00 – Add instructions for button bar processing.	D. Ochala
12/26/2013	2.12	13.04.00 – Updated <i>Procedure L: Printing Monthly Financial Reports</i> with information about account warning messages.	D. Ochala
03/27/2013	2.11	13.01.00 – Updated <i>Vendor Payments for Any Period</i> sections.	D. Ochala
10/11/2011	2.10	11.03.00 – Added selection option to <i>Journal Vouchers for Any Period – by Voucher Sequence Number</i> . Update <i>School Nutrition Online Reporting System File (DE 106)</i> screenshot examples.	D. Ochala
05/25/2011	2.9	11.02.00 – Added Inventory Type to the <i>School Nutrition Online Reporting System File (DE 106)</i> section.	D. Ochala
03/31/2011	2.8	11.01.00 – Added <i>School Nutrition Online Reporting System File (DE 106)</i> section.	D. Ochala
01/20/2011	2.7	10.04.00 – Update screenshots for <i>Procedure L: Finalizing Current Month/Year-End Figures</i> . Added <i>Procedure A5 Vendor Payment Report by Vendor</i> .	D. Ochala
11/29/2010	2.6	10.03.01 – Update screenshots for <i>Vendor Payment Report by Fund & Program</i> . Add information for <i>Expenditure Reports (Detail and Summary) Across Multiple Fiscal Years</i> .	D. Ochala
10/04/2010	2.5	10.03.00 – Added information for creating .csv export files when running the <i>Reports for Any Period</i> selections. Added <i>Vendor Payment Report by Fund & Program</i> .	D. Ochala
07/06/2010	2.4	10.02.00 – Added information for creating .csv export files when running the <i>Revenue and Expenditure Summary and Detail Reports</i> .	D. Ochala
04/01/2009	2.3	09.01.00 – Updated <i>Procedure H: Trial Balance & Audit</i> processing information and instructions.	C. W. Jones
06/30/2008	2.2	08.02.00 – Modified <i>Overview's</i> daily <i>GL Out-of-Balance</i> information.	C. W. Jones
03/19/2008	2.1	08.01.00 – Added <i>Summary Bank by Bank and Fund Report</i> inclusion of all banks' information and screenshot example.	C. W. Jones
12/18/2007	2.0	07.04.00 – Updates to screenshots. Added <i>General Ledger - Balance Account Summary (All Funds)</i> Fund 199 exclusion information to the <i>Overview</i> and screenshot example at <i>K10. Monthly General Ledger Report - Example</i> . Added <i>Procedure J: Performing the Daily Test for the General Ledger (G/L) Out-of-Balance Condition</i> .	C. W. Jones

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Overview

PCGenesis reporting and month- and year-end closing includes processing the following reports, maintaining the corresponding files, and performing the optional procedures where appropriate.

Monthly Financial Reports: PCGenesis allows the printing of summary results for the following reports by period ending date:

- *Detail of Investments Report*
- *Combined Journal by Bank and Fund Report*
- *Summary of Balances by Bank and Fund Report (PCGenesis displays up to 60 banks' information on the report.)*
- *Cash Journal by Bank and Date Report*
- *Revenue Journal Detail and Summary Report*
- *Expenditure Journal Detail, Journal Summary and Journal Summary by Function and Object Reports*
- *General Ledger Report (The monthly General Ledger Report does not include Fund 199 totals.)*
- *Combined Balance Sheet Report*
- *Revenue and Expenditure Comparison Report*

DE Form 0396 Report Processing: The *DE Form 0396 Reports* list annual balance sheet account information for open months. The *DE Form 0396* has been enhanced to facilitate reporting required for Senate Bill 68. The *DE 0396* report can be run for any fund or range of funds. The report can also be run for any period from the beginning of the fiscal year to the ending period date. If the range of funds selected includes 100 thru 199, the user can optionally select whether or not to also include funds 150 and 151. If any funds are selected in the range of 100 thru 199, the payroll clearing account, fund 199, will automatically be included. The *DE 0396 Report Control File* controls the beginning and ending range of object codes to be included on the report along the title or description of each range to be printed on the *DE Form 0396 Report*.

Processing the reports includes the following procedures:


- Adding, modifying, and deleting *DE Form 0396 Control File* records.
- Maintaining the *DE Form 0396 Control File's* records to define the *Balance Sheet* accounts (General Ledger), *Expenditure Functions* (Accounts Payable), and *Revenue Sources* (Accounts Receivables), that will be reported on the *DE Form 0396 Reports*.
- Printing the *DE Form 0396 Control File*.
- Printing the monthly *DE Form 0396 Reports*: Where appropriate, PCGenesis will automatically print a *DE Form 0396 Error Report*. To correct the errors listed, follow the instructions in *B1.1. Adding a DE Form 0396 Control File Record*, or *B1.2. Updating/Deleting a DE Form 0396 Control File Record*.

Special Audit File Report Processing

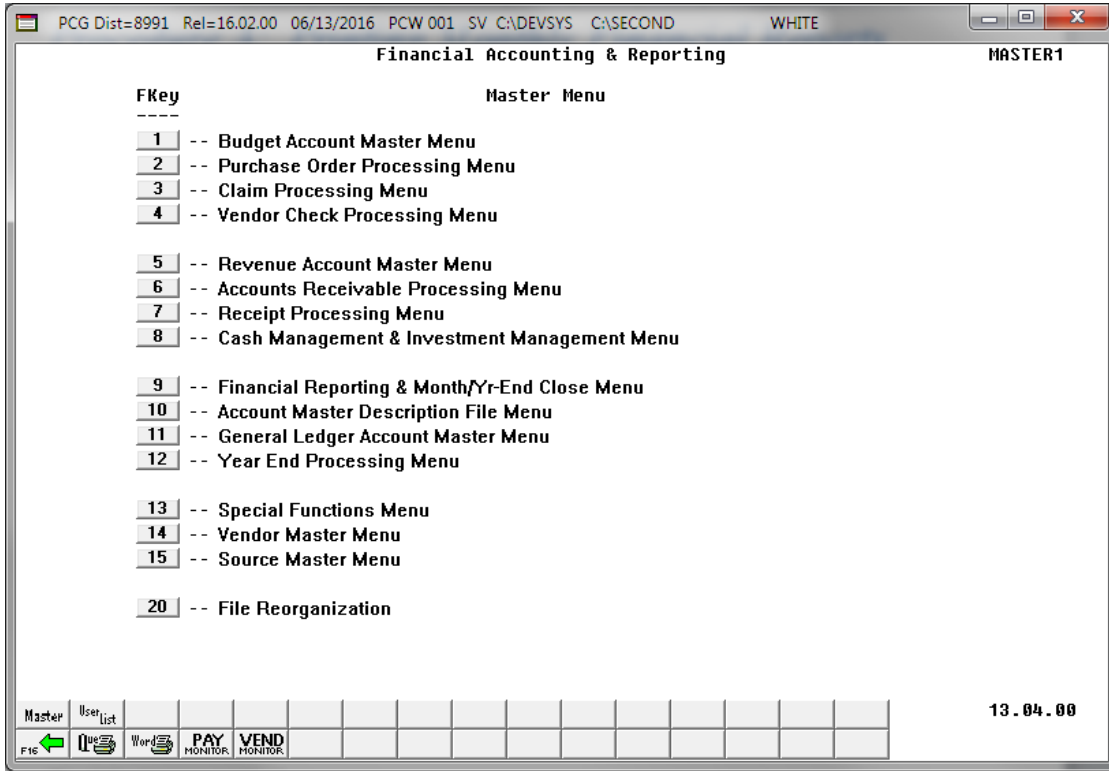
The Department of Audits will request these reports as needed.

- Printing the Audit Records Outside a Particular Period Report
- Printing the Unprocessed Audit Records Report
- Printing the Audit Exceptions Report

Finalizing Current Month/Year-End Figures: Procedure-specific processing guidelines are included within the *Financial Accounting and Reporting (FAR) System Operations Guide, Section J: Financial Reporting and Closing, Topic 2: Finalizing Current Month and Year-End Figures*.

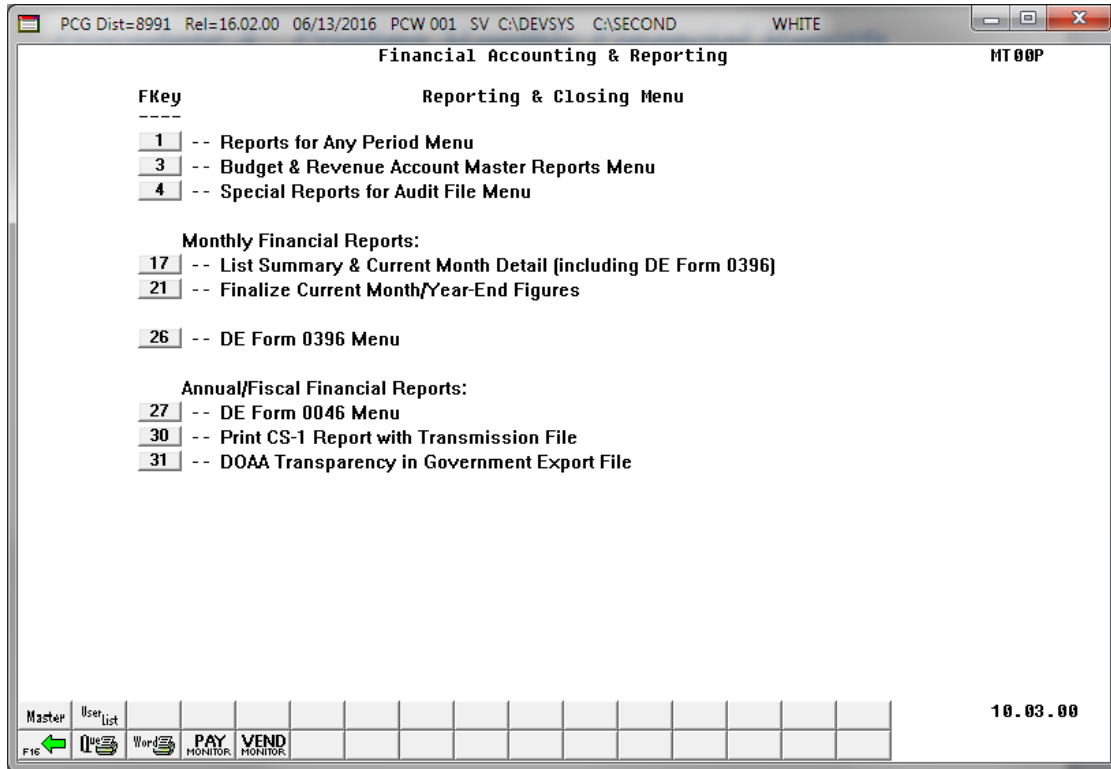
Drop-Down Selection Icon Feature: Certain fields within PCGenesis contain the drop-down selection icon  to aid in the entry of field information. When used, double-click the desired information to complete the entry.

Procedure A: Printing Monthly Financial Reports



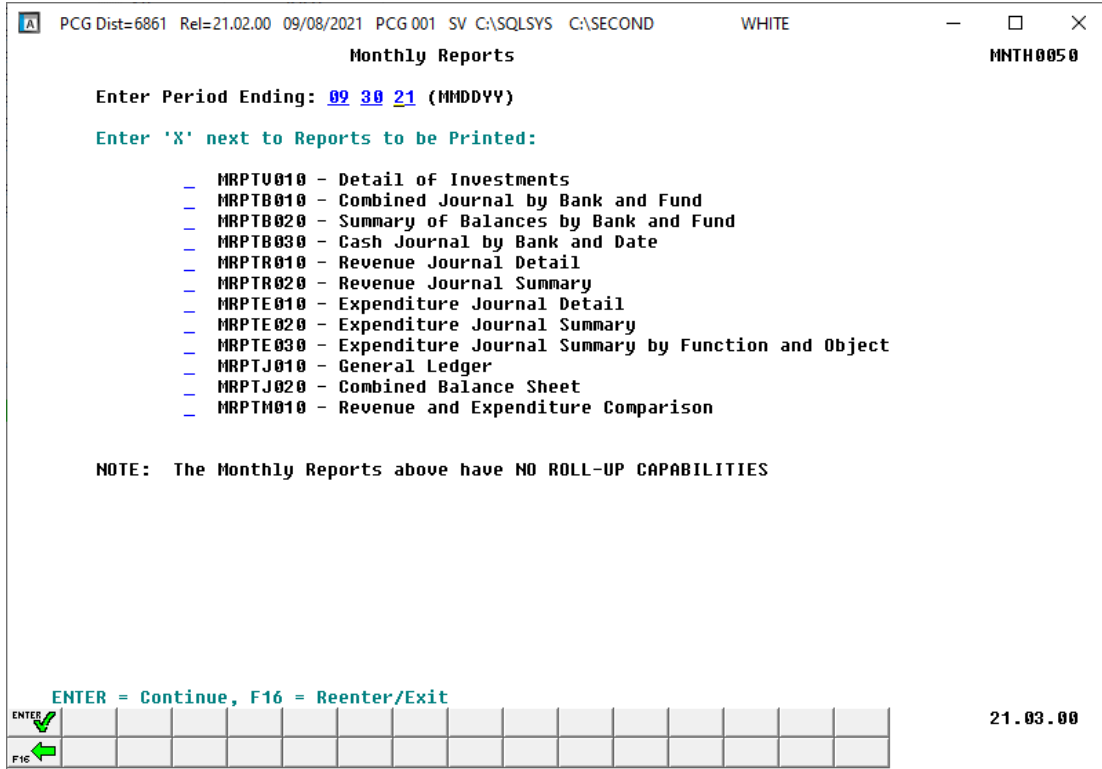
Step	Action
1	Select 9 (F9 - Financial Reporting and Month/Yr-End Close Menu).


The following screen displays:



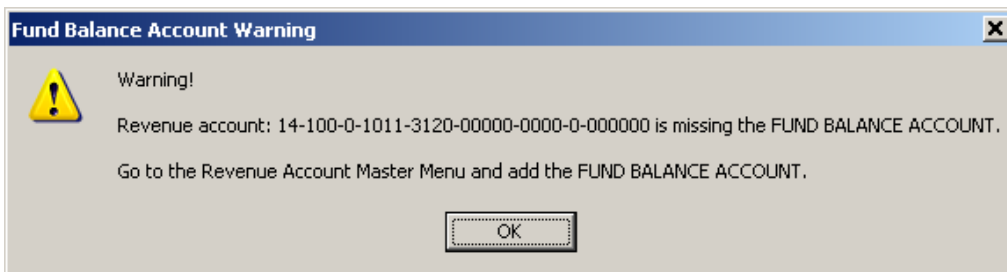
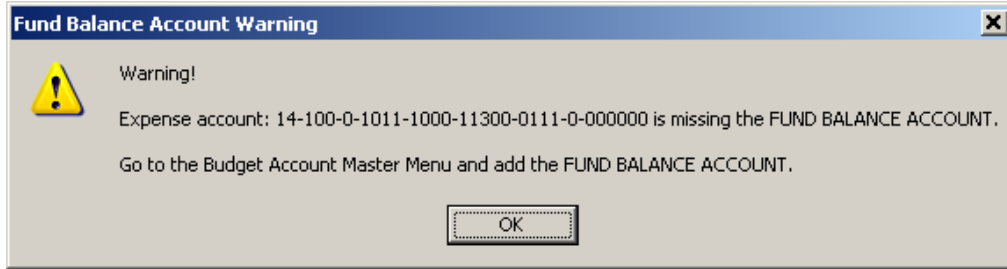
Step	Action
2	Select 17 (F17 - Monthly Financial Reports: List Summary and Current Month Detail - Including DE Form0396).

The following screen displays:

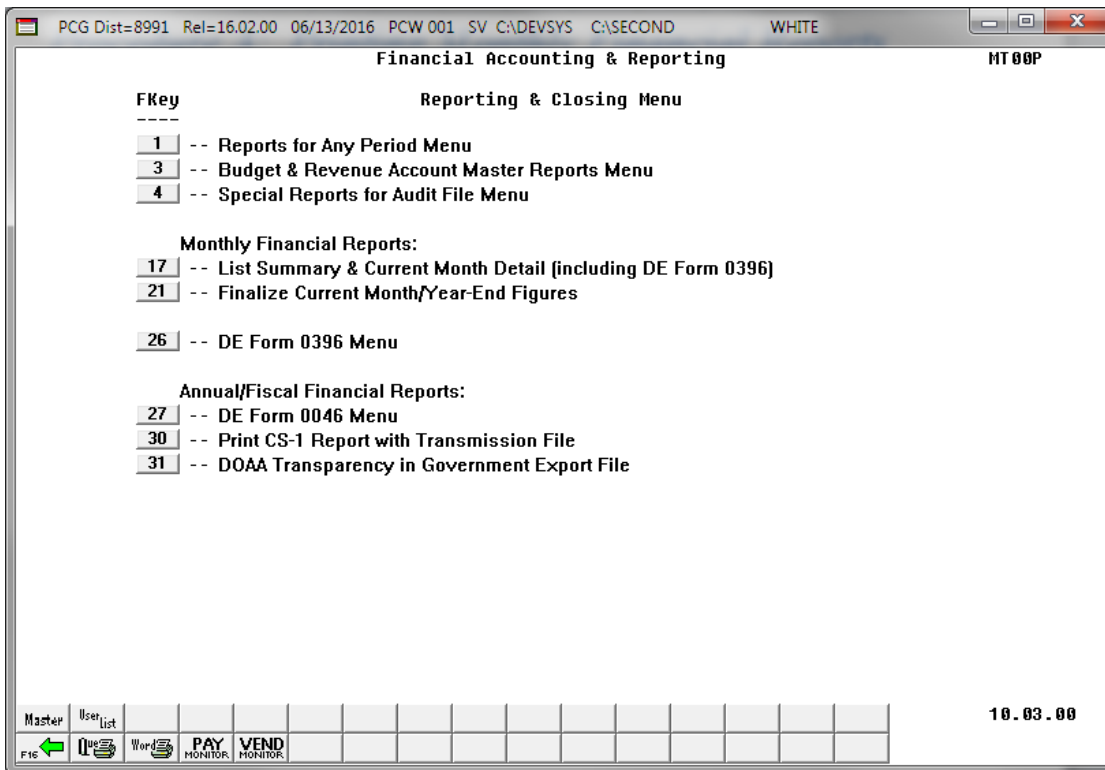






Step	Action
3	Enter the ending date (MM DD YY) in the Enter Period Ending field. <i>PCGenesis defaults to the current date.</i>
4	Enter X in the appropriate field to the left of the Program – Report name .
5	Select  (Enter) <u>twice</u> . <i>“** Processing Request **” briefly displays.</i>

A warning box is displayed when balance accounts are missing from budget or revenue accounts. The warning box will let the user know exactly which accounts have a problem and will prevent errors when closing the month or year. The warning messages will be displayed when running the *Revenue Journal Detail* or the *Expenditure Journal Detail* reports from the *Monthly Financial Reports* menu.



The following screen displays:



Step	Action
6	<p>To print the report via the Uqueue Print Manager: Select  (Uqueue).</p> <p>To print the report via Microsoft® Word: Select  (MS WORD).</p> <p>Follow the instructions provided in the <i>Technical System Operations Guide, User Interface Procedures, Creating the Microsoft®-PCGenesis QWORD Macro for Report Printing</i> to create the macro necessary to use the feature where appropriate.</p>
7	<p>Select  (F16 - Exit) to return to the <i>Financial Accounting & Reporting Master Menu</i>, or select  (Master) to return to the <i>Business Applications Master Menu</i>.</p>

A1. Monthly Detail of Investment Activity Report – Example

REPORT ID: MRPTV010		DETAIL OF INVESTMENT ACTIVITY							PAGE: 1		
PERIOD END: 05/31/2016		SMITH CITY BOARD OF EDUCATION							RUN DATE/TIME: 20160613-0923		
FUND	BANK CODE	INVEST#	TYPE	BANK NAME	SERIAL#	AMOUNT	RATE	DATE INVESTED	DATE DUE	DATE REDEEMED	STATUS
720	BK01	000193	CERT DEP	FNB 001 OF SMITH CIT	2020164	11,000.00	0.3000	07-30-15	07-30-16		OPEN
720	BK01	000194	CERT DEP	FNB 001 OF SMITH CIT	2020235	38,000.00	0.3000	12-04-15	12-04-16		OPEN
*** TOTAL FOR BK01						49,000.00					
*** TOTAL FOR 720						49,000.00					
*** TOTAL OPEN INVESTMENTS						49,000.00					

A2. Monthly Combined Journal by Bank and Fund Report – Example

REPORT ID: MRPTB010	COMBINED JOURNAL BY BANK AND FUND	PAGE: 71
PERIOD END: 05/31/2016	SMITH CITY BOARD OF EDUCATION	RUN DATE/TIME: 20160613-0923
	BANK BK01 FNB 001 OF SMITH CITY	

ACCOUNT NUMBER	- ACTIVITY -	CODE	DATE	DEBITS	CREDITS
*** FUND 605 0 TOTAL				55,008.01 R	70.00-C
				.00 N	.00 N
				26,041.49 X	55,008.01 X
				2,877.19 BAL	
				.00 I	.00 I
				2,877.19 BAL	
16-606-0-0000-0101-00000-0000-0-000000	VENDOR 001603		XTO 02/11/16		24,306.34 X
16-606-0-0000-0101-00000-0000-0-000000	VENDOR 000110		XFR 02/29/16	9,600.30 X	
16-606-0-0000-0101-00000-0000-0-000000	VENDOR 001603		XTO 03/17/16		27,763.57 X
16-606-0-0000-0101-00000-0000-0-000000	VENDOR 000110		XFR 03/31/16	10,368.90 X	
16-606-0-9990-3100-11400-0108-1-000000	GROSS PAYROLL		PAY 02/29/16		957.00 E
16-606-0-9990-3100-11400-0108-1-000000	GROSS PAYROLL		PAY 03/31/16		1,783.50 E
16-606-0-9990-3100-18400-0108-1-000000	GROSS PAYROLL		PAY 02/29/16		6,228.55 E
16-606-0-9990-3100-18400-0108-1-000000	GROSS PAYROLL		PAY 03/31/16		6,116.17 E
16-606-0-9990-3100-21000-0108-1-000000	GHI-NON-CERT		CA1 02/29/16		1,678.95 E
16-606-0-9990-3100-22000-0108-1-000000	FED INCOME TAX		CA2 02/29/16		71.61 E
16-606-0-9990-3100-22000-0108-1-000000	FED INCOME TAX		CA2 02/29/16		437.91 E
16-606-0-9990-3100-22000-0108-1-000000	FED INCOME TAX		CA2 03/31/16		134.68 E
16-606-0-9990-3100-22000-0108-1-000000	FED INCOME TAX		CA2 03/31/16		429.32 E
16-606-0-9990-3100-23000-0108-1-000000	TRS		CA2 02/29/16		226.28 E
16-606-0-9990-3100-23000-0108-1-000000	TRS		CA2 03/31/16		226.28 E
16-606-0-9990-4510-00000-0000-0-000000	CHANGED		DEP 02/11/16	17,288.16 R	
16-606-0-9990-4510-00000-0000-0-000000	CHANGED		DEP 03/17/16	19,053.29 R	
16-606-0-9990-4511-00000-0000-0-000000	CHANGED		DEP 02/11/16	6,815.74 R	
16-606-0-9990-4511-00000-0000-0-000000	CHANGED		DEP 03/17/16	7,885.40 R	
16-606-0-9990-4513-00000-0000-0-000000	CHANGED		DEP 02/11/16	202.44 R	
16-606-0-9990-4513-00000-0000-0-000000	CHANGED		DEP 03/17/16	824.88 R	
*** FUND 606 0 TOTAL				52,069.91 R	.00 C
				.00 N	18,290.25 E
				19,969.20 X	.00 N
				1,678.95 BAL	52,069.91 X
				.00 I	.00 I
				1,678.95 BAL	
00-720-0-	- - - -	CHANGED	HC1 01/31/16	35,770.68 C	
00-720-0-	- - - -	CHANGED	HV1 01/31/16		49,000.00 I
-----DEBIT LEDGER-----					
C = CARRY FWD OR BEGINNING CASH, R = REVENUE RECEIPTS, N = NON-REVENUE RECEIPTS, X = TRANSFERS IN, I = INVESTMENT					
-----CREDIT LEDGER-----					
C = CARRY FWD OR BEGINNING CASH, E = EXPENDITURE DISBURSEMENTS, N = NON-EXPENDITURE DISBURSEMENTS, X = TRANSFERS OUT, I = INVESTMENT					

A3. Monthly Summary of Balances by Bank and Fund Report – Example

REPORT ID: MRPTB020		SUMMARY OF BALANCES BY BANK AND FUND						PAGE: 1	
PERIOD END: 05/31/2016		SMITH CITY BOARD OF EDUCATION						RUN DATE/TIME: 20160613-0923	
FUND-FISC		BANK BK01	BANK BK02	BANK BK03	BANK BK04	BANK BK05	BANK BK06		
100-0	CARRY FORWARD	4,246,826.02	3,120,408.62	.00	.00	1,029,721.52	413,283.39		
	DEBITS - REV	2,415,455.27	1,753.05	.00	.00	349.86	.00		
	DEBITS - NON	.00	.00	.00	.00	.00	.00		
	CREDIT - EXP	2,900,649.08	.00	.00	.00	.00	.00		
	CREDIT - NON	340.00	.00	.00	.00	.00	.00		
	TRANSFER - IN	1,908.75	.00	.00	.00	.00	.00		
	TRANSFER - OUT	.00	.00	.00	.00	.00	.00		
	BALANCE	3,763,880.96	3,122,161.67	.00	.00	1,030,071.38	413,283.39		
	INVESTMENTS	.00	.00	.00	.00	.00	.00		
	ADJ. BALANCE	3,763,880.96	3,122,161.67	.00	.00	1,030,071.38	413,283.39		
		BANK BK08	BANK BK09	BANK BK10	BANK BK11	BANK BK12	CASH BALANCE		
100-0	CARRY FORWARD	.00	.00	.00	.00	.00	.00	8,810,239.55	
	DEBITS - REV	.00	.00	.00	.00	.00	.00	2,417,558.18	
	DEBITS - NON	.00	.00	.00	.00	.00	.00	.00	
	CREDIT - EXP	.00	.00	.00	.00	.00	.00	2,900,649.08	
	CREDIT - NON	.00	.00	.00	.00	.00	.00	340.00	
	TRANSFER - IN	.00	.00	.00	.00	.00	.00	1,908.75	
	TRANSFER - OUT	.00	.00	.00	.00	.00	.00	.00	
	BALANCE	.00	.00	.00	.00	.00	.00	8,329,397.40	
	INVESTMENTS	.00	.00	.00	.00	.00	.00	.00	
	ADJ. BALANCE	.00	.00	.00	.00	.00	.00	8,329,397.40	
FUND-FISC		BANK BK01	BANK BK02	BANK BK03	BANK BK04	BANK BK05	BANK BK06		
199-0	CARRY FORWARD	.00	.00	.00	.00	.00	.00		
	DEBITS - REV	.00	.00	.00	.00	.00	.00		
	DEBITS - NON	699,218.31	.00	.00	.00	.00	.00		
	CREDIT - EXP	.00	.00	.00	.00	.00	.00		
	CREDIT - NON	622,787.41	.00	.00	.00	.00	.00		
	TRANSFER - IN	.00	.00	.00	.00	.00	.00		
	TRANSFER - OUT	.00	.00	.00	.00	.00	.00		
	BALANCE	76,430.90	.00	.00	.00	.00	.00		
	INVESTMENTS	.00	.00	.00	.00	.00	.00		
	ADJ. BALANCE	76,430.90	.00	.00	.00	.00	.00		

PCGenesis displays up to 60 banks on the report.

A4. Monthly Cash Journal by Bank and Date Report – Example

The final page of the report lists cash receipt and bank totals.

DATE	CODE	CHECK NUMBER	RECEIPT NUMBER	DESCRIPTION	DEBITS	CREDITS
03/16/16	CA1	011730			0.00	2,892.00
03/16/16	CA1	011731			0.00	224.16
03/16/16	CA1	011732			0.00	1,140.00
03/16/16	CA1	011733			0.00	16,532.91
03/16/16	CA1	011734			0.00	11,907.49
03/16/16	CA1	011735			0.00	3,838.37
03/16/16	CA1	011736			0.00	322.35
03/17/16	XFR	049456		VENDOR 001603	3,054.00	0.00
03/17/16	XFR	049457		VENDOR 001603	139,873.08	0.00
* CASH DISBURSEMENT TOTALS *					270,116.55	151,495.70
03/17/16	XFR		006822		0.00	0.00
02/05/16	DEP		002753		14.00	0.00
02/24/16	DEP		002756		80.50	0.00
02/29/16	DEP		002802		0.00	0.00
02/29/16	DEP		002803		3,917.20	0.00
02/29/16	DEP		002804		3,962.96	0.00
02/29/16	DEP		002805		4,907.27	0.00
02/29/16	DEP		002806		7,090.53	0.00
02/29/16	DEP		002807		2,609.50	0.00
02/29/16	DEP		002829		20.77	0.00
02/29/16	XTO		006811	VENDOR 000110	0.00	55,407.10
03/09/16	DEP		002831		21.00	0.00
03/25/16	DEP		002825		59.50	0.00
03/31/16	DEP		002828		22.97	0.00
03/31/16	DEP		002830		3,392.75	0.00
03/31/16	DEP		002840		5,411.55	0.00
03/31/16	DEP		002841		3,825.10	0.00
03/31/16	DEP		002842		5,387.45	0.00
03/31/16	DEP		002843		7,279.43	0.00
03/31/16	XTO		006835	VENDOR 000110	0.00	56,596.73
* CASH RECEIPT TOTALS *					48,002.48	112,003.83
*** BANK BK12 TOTALS ***					318,119.03	263,499.53
BANK BK12 ENDING CASH BALANCE						240,077.23

A5. Monthly Revenue Journal Detail Report – Example

The final page of the report list estimated, revenue, and uncollected balance grand totals.

REPORT ID: MRPTR010		REVENUE JOURNAL DETAIL			PAGE: 47									
PERIOD END: 05/31/2016		SMITH CITY BOARD OF EDUCATION			RUN DATE/TIME: 20160613-0923									
		Fund 606 0 Fund 606												
----- REVENUE ACCOUNT -----														
YR	FND	F	PRGM	SRCE	OBJCT	FCY	B	ADDT'L	CODE	BANK	DATE	ESTIMATED	REVENUE	UNCOLLECTED BALANCE
16	606	0	9990	4513	00000	0000	0	0000000						
								ERS	AR1		03/10/16		824.88	
16	606	0	9990	4513	00000	0000	0	0000000					824.88-	
								SOURCE 000002	AR2		03/10/16			
16	606	0	9990	4513	00000	0000	0	0000000					824.88-	
								SOURCE 000002	AR2		03/17/16			
16	606	0	9990	4513	00000	0000	0	0000000					824.88	
								CHANGED	DEP	BK01	03/17/16			
16	606	0	9990	4513	00000	0000	0	0000000					1,053.36	
								VENDOR 000003	AR1		03/31/16			
								AT RISK SNACKS				11,985.00	2,913.12	9,071.88 *
16	606	0	9990	4520	00000	0000	0	0000000						
								PERIOD ENDING 01/28/16	HR2		01/31/16		1,111.26	
								USDA WAREHOUSE/STORAGE				.00	1,111.26	1,111.26-*
16	606	0	9990	4900	00000	0000	0	0000000						
								PERIOD ENDING 01/29/16	HR2		01/31/16	22,514.00	14,410.14	
16	606	0	9990	4900	00000	0000	0	0000000					1,351.85-	
								CHANGED	DEP		02/29/16			
16	606	0	9990	4900	00000	0000	0	0000000					2,481.98	
								CHANGED	DEP		02/29/16			
16	606	0	9990	4900	00000	0000	0	0000000					925.93-	
								CHANGED	DEP		03/31/16			
16	606	0	9990	4900	00000	0000	0	0000000					3,898.10	
								CHANGED	DEP		03/31/16			
								REV. ASSOC. WITH USDA COMM				22,514.00	18,512.44	4,001.56 *
16	606	0	9990	5200	00000	0000	0	0000000						
								PERIOD ENDING 12/31/15	HR2		01/31/16		474.56	
								SUMMER FEEDING CLOSEOUT				.00	474.56 N	474.56-*
								Fund 606 Fiscal 0 Total				416,949.00	271,208.95	145,740.05 *
								REVENUE RECEIPTS					270,734.39	
								NON-REV RECEIPTS					474.56	

REPORT ID: MRPTR010		REVENUE JOURNAL DETAIL			PAGE: 50									
PERIOD END: 05/31/2016		SMITH CITY BOARD OF EDUCATION			RUN DATE/TIME: 20160613-0923									
		Fund 999 *** ALL FUNDS ***												
----- REVENUE ACCOUNT -----														
YR	FND	F	PRGM	SRCE	OBJCT	FCY	B	ADDT'L	CODE	BANK	DATE	ESTIMATED	REVENUE	UNCOLLECTED BALANCE
								** GRAND Total				23,731,902.25	16,984,836.93	6,747,065.32 *
								REVENUE RECEIPTS					16,960,194.16	
								NON-REV RECEIPTS					24,642.77	

A6. Monthly Revenue Journal Summary Report – Example

The final page of the report lists revenue period and year-to-date totals, as well as estimated revenue, uncollected balance, and uncollected percentage totals.

REPORT ID: MRPTR020 PERIOD END: 05/31/2016	REVENUE JOURNAL SUMMARY SMITH CITY BOARD OF EDUCATION FUND 604 0 Fund 604			PAGE: 27 RUN DATE/TIME: 20160613-0923	
----- REVENUE ACCOUNT ----- YR FND F PRGM SRCE OBJECT FCTY B ADDT'L	REVENUE THIS PER	REVENUE YTD	ESTIMATED REVENUE	UNCOLLECTED BALANCE	UNCOL. %
16-604-0-9990-1500-00000-0000-0-000000 INTEREST ON NOW ACCOUNT	8.75	26.27	40.00	13.73	34.3
SRCE # 1500 EARN/INVSMT/DEP	8.75	26.27 R	40.00	13.73	
16-604-0-9990-1611-00000-0000-0-000000 STUDENT SALES	5,958.31	19,139.68	24,500.00	5,360.32	21.9
SRCE # 1611 STUDENT LUNCH	5,958.31	19,139.68 R	24,500.00	5,360.32	
16-604-0-9990-1621-00000-0000-0-000000 SUPPLEMENTAL SALES	782.50	2,224.00	1,100.00	1,124.00-	
SRCE # 1621 SUPP. MEALS	782.50	2,224.00 R	1,100.00	1,124.00-	
16-604-0-9990-1622-00000-0000-0-000000 ADULT SALES	2,506.50	7,365.76	11,000.00	3,634.24	33.0
SRCE # 1622 ADULT MEALS	2,506.50	7,365.76 R	11,000.00	3,634.24	
16-604-0-9990-4510-00000-0000-0-000000 SNP GRANT (FEDERAL FUNDS)	57,704.24	194,374.08	232,000.00	37,625.92	16.2
SRCE # 4510 FEDERAL SCH GR	57,704.24	194,374.08 R	232,000.00	37,625.92	
16-604-0-9990-4511-00000-0000-0-000000 SNP BREAKFAST (FEDERAL FUNDS)	29,066.58	101,569.06	200,733.00	99,163.94	49.4
SRCE # 4511 SCHL BFST	29,066.58	101,569.06 R	200,733.00	99,163.94	
16-604-0-9990-4520-00000-0000-0-000000 USDA WAREHOUSE/STORAGE		1,111.26		1,111.26-	
SRCE # 4520 FEDERAL GRANTS	.00	1,111.26 R		1,111.26-	
16-604-0-9990-4900-00000-0000-0-000000 REV ASSOC. USDA COMMODITIES	6,520.93	14,646.30	23,000.00	8,353.70	36.3
SRCE # 4900 REV. USDA	6,520.93	14,646.30 R	23,000.00	8,353.70	
FUND TOTAL	102,547.81	340,456.41	492,373.00	151,916.59	30.9
REVENUE RECEIPTS	102,547.81 *	340,456.41 *			
NON-REV RECEIPTS	.00 *	.00 *			

REPORT ID: MRPTR020 PERIOD END: 05/31/2016	REVENUE JOURNAL SUMMARY SMITH CITY BOARD OF EDUCATION FUND 999 *** ALL FUNDS ***			PAGE: 33 RUN DATE/TIME: 20160613-0923	
----- REVENUE ACCOUNT ----- YR FND F PRGM SRCE OBJECT FCTY B ADDT'L	REVENUE THIS PER	REVENUE YTD	ESTIMATED REVENUE	UNCOLLECTED BALANCE	UNCOL. %
GRAND TOTAL	3,261,179.02	16,984,836.93	23,731,902.25	6,747,065.32	28.4
REVENUE RECEIPTS	3,261,179.02 *	16,960,194.16 *			
NON-REV RECEIPTS	.00 *	24,642.77 *			

A7. Monthly Expenditure Journal Detail Report – Example

The final page of the report lists encumbrance, expenditure, appropriation, and unencumbered balance grand totals.

REPORT ID: MRPTE010		EXPENDITURE JOURNAL DETAIL			PAGE: 217									
PERIOD END: 05/31/2016		SMITH CITY BOARD OF EDUCATION			RUN DATE/TIME: 20160613-0923									
		FUND 606 0 Fund 606												
----- EXPENDITURE ACCOUNT -----														
YR	FND	F	PRGM	FNCT	OBJECT	FCTY	B	ADDT'L	CODE	DATE	ENCUMBRANCE	EXPENDITURE	APPROPRIATION	UNENCUMBERED
BALANCE														
									E01	03/24/16		213.77		13,517.25
									E01	03/25/16		931.54		12,585.71
									E01	03/29/16		270.02		12,315.69
									E01	03/29/16		142.00		12,173.69
									E01	03/29/16		1,033.45		11,140.24
									E01	03/29/16		874.39		10,265.85
									E02	03/29/16		1,033.45-		11,299.30
									E01	03/30/16		52.06		11,247.24
									E01	03/30/16		905.68		10,341.56
									E01	03/30/16		114.48		10,227.08
									E01	03/31/16		213.92		10,013.16
												122,486.84	132,500.00	10,013.16 *
16-606-0-9990-3100-63500-0108-1-000000									HA1	01/31/16		14,410.14	22,514.00	8,103.86
									E01	02/29/16		1,351.85-		9,455.71
									E01	02/29/16		2,481.98		6,973.73
									E01	03/31/16		925.93-		7,899.66
									E01	03/31/16		3,898.10		4,001.56
												18,512.44	22,514.00	4,001.56 *
16-606-0-9990-3100-73000-0108-1-000000									HA1	01/31/16			4,000.00	4,000.00
													4,000.00	4,000.00 *
16-606-0-9990-3100-81000-0108-1-000000									HA1	01/31/16		290.00	150.00	140.00-
												290.00	150.00	140.00-*
												273,416.90	412,677.00	139,260.10

REPORT ID: MRPTE010		EXPENDITURE JOURNAL DETAIL			PAGE: 219									
PERIOD END: 05/31/2016		SMITH CITY BOARD OF EDUCATION			RUN DATE/TIME: 20160613-0923									
		FUND 607 0 *** ALL FUNDS ***												
----- EXPENDITURE ACCOUNT -----														
YR	FND	F	PRGM	FNCT	OBJECT	FCTY	B	ADDT'L	CODE	DATE	ENCUMBRANCE	EXPENDITURE	APPROPRIATION	UNENCUMBERED
BALANCE														
												15,004,764.05	24,301,282.08	9,296,518.03

A8. Monthly Expenditure Journal Summary Report – Example

The final page of the report lists encumbrance, expenditure, appropriation, and unencumbered balance grand totals.

REPORT ID: MRPT020		EXPENDITURE JOURNAL SUMMARY				PAGE: 71	
PERIOD END: 05/31/2016		SMITH CITY BOARD OF EDUCATION				RUN DATE/TIME: 20160613-0923	
		FUND 606 0 Fund 606					
----- EXPENDITURE ACCOUNT -----		EXPENDED	EXPENDED	ENCUMBERED	APPROP.	UNENCUMBERED	UNENC.
YR	FND F PRGM FNCT OBJCT FCTY B ADDT'L	THIS PER	YTD			BALANCE	%
16-	606-0-1850-3100-73000-0108-1-000000				38,500.00	38,500.00	100.0
	EQUIPMENT GRANT						
16-	606-0-9990-3100-11400-0108-1-000000	2,740.50	6,472.45		6,486.00	13.55	.2
	Subs						
16-	606-0-9990-3100-18400-0108-1-000000	14,045.00	67,359.48		86,630.00	19,270.52	22.2
	Workers						
16-	606-0-9990-3100-19100-0108-1-000000	493.90	3,691.26		14,977.00	11,285.74	75.3
	Other Admin Personnel						
16-	606-0-9990-3100-21000-0108-1-000000	3,842.93	16,530.79		64,920.00	48,389.21	74.5
	GHI						
16-	606-0-9990-3100-22000-0108-1-000000	1,241.37	5,601.85		7,773.00	2,171.15	27.9
	FICA						
16-	606-0-9990-3100-23000-0108-1-000000	856.31	4,624.45		4,230.00	394.45-	
	TRS						
16-	606-0-9990-3100-26000-0108-1-000000		5,055.72		7,197.00	2,141.28	29.7
	WC						
16-	606-0-9990-3100-30003-0108-1-000000				2,000.00	2,000.00	100.0
	Consultant						
16-	606-0-9990-3100-41000-0108-1-000000	623.50	3,555.75		4,000.00	444.25	11.1
	Water/sewer						
16-	606-0-9990-3100-43000-0108-1-000000	1,632.00	3,696.17		3,000.00	696.17-	
	R&M						
16-	606-0-9990-3100-58000-0108-1-000000				100.00	100.00	100.0
	Travel						
16-	606-0-9990-3100-59100-0108-1-000000	98.55	442.38		1,200.00	757.62	63.1
	Commodity Hauling						
16-	606-0-9990-3100-61000-0108-1-000000	4,784.61	15,097.32		10,000.00	5,097.32-	
	Supplies						
16-	606-0-9990-3100-61200-0108-1-000000				500.00	500.00	100.0
	Software						
16-	606-0-9990-3100-61600-0108-1-000000				2,000.00	2,000.00	100.0
	Exp Equipment						
16-	606-0-9990-3100-63000-0108-1-000000	36,207.28	122,486.84		132,500.00	10,013.16	7.5
	Food						
16-	606-0-9990-3100-63500-0108-1-000000	4,102.30	18,512.44		22,514.00	4,001.56	17.7
	USDA Food						
16-	606-0-9990-3100-73000-0108-1-000000				4,000.00	4,000.00	100.0
	equip>5k						
16-	606-0-9990-3100-81000-0108-1-000000		290.00		150.00	140.00-	
	dues and fees						
	TOTAL-3100 EXP SCHOOL NUTR	70,668.25	273,416.90		412,677.00	139,260.10	33.7
	FUND 606 TOTAL:	70,668.25	273,416.90		412,677.00	139,260.10	33.7

REPORT ID: MRPT020		EXPENDITURE JOURNAL SUMMARY				PAGE: 73	
PERIOD END: 05/31/2016		SMITH CITY BOARD OF EDUCATION				RUN DATE/TIME: 20160613-0923	
		FUND 999 *** ALL FUNDS ***					
----- EXPENDITURE ACCOUNT -----		EXPENDED	EXPENDED	ENCUMBERED	APPROP.	UNENCUMBERED	UNENC.
YR	FND F PRGM FNCT OBJCT FCTY B ADDT'L	THIS PER	YTD			BALANCE	%
	GRAND TOTAL	3,812,577.21	15,004,764.05		24,301,282.08	9,296,518.03	38.2

A9. Monthly Expenditure Journal Summary by Function and Object Report – Example

The final page of the report lists grand totals for each column.

REPORT ID: MRPTE030		EXPENDITURE JOURNAL SUMMARY BY FUNCTION AND OBJECT					PAGE: 27		
PERIOD END: 05/31/2016		SMITH CITY BOARD OF EDUCATION					RUN DATE/TIME: 20160613-0923		
		YR/FUND 16/606 0 Fund 606							
FNCT OBJCT	DESCRIPTION	TOTAL APPROPRIATION	MONTH-TO-DATE EXPENDED	YEAR-TO-DATE EXPENDED	ENCUMBERED	UNENCUMBERED BALANCE	UNEXPENDED BALANCE	UNENC %	
3100 11400	SUBS-NON-CERT	6,486.00	2,740.50	6,472.45	.00	13.55	13.55	.2	
3100 18400	SNS CAFETERIA	86,630.00	14,045.00	67,359.48	.00	19,270.52	19,270.52	22.2	
3100 19100	INFORMATION SER	14,977.00	493.90	3,691.26	.00	11,285.74	11,285.74	75.3	
3100 21000	S/HEALTH SUM	64,920.00	3,842.93	16,530.79	.00	48,389.21	48,389.21	74.5	
3100 22000	FICA/MED SUM	7,773.00	1,241.37	5,601.85	.00	2,171.15	2,171.15	27.9	
3100 23000	TRS SUMMARY	4,230.00	856.31	4,624.45	.00	394.45-	394.45-	.0	
3100 26000	WORKMEN'S/C SUM	7,197.00	.00	5,055.72	.00	2,141.28	2,141.28	29.7	
3100 30003	CONSULTANT	2,000.00	.00	.00	.00	2,000.00	2,000.00	100.0	
3100 41000	WATER/SEW/CLEAN	4,000.00	623.50	3,555.75	.00	444.25	444.25	11.1	
3100 43000	REPAIR-MAINT	3,000.00	1,632.00	3,696.17	.00	696.17-	696.17-	.0	
3100 58000	TRAVEL	100.00	.00	.00	.00	100.00	100.00	100.0	
3100 59100	COMMODITY HAUL	1,200.00	98.55	442.38	.00	757.62	757.62	63.1	
3100 61000	GEN SUPPLIES	10,000.00	4,784.61	15,097.32	.00	5,097.32-	5,097.32-	.0	
3100 61200	PURCH COMP SOFT	500.00	.00	.00	.00	500.00	500.00	100.0	
3100 61600	EXP COMPUTER EQ	2,000.00	.00	.00	.00	2,000.00	2,000.00	100.0	
3100 63000	FOOD USAGE	132,500.00	36,207.28	122,486.84	.00	10,013.16	10,013.16	7.5	
3100 63500	FOOD USDA	22,514.00	4,102.30	18,512.44	.00	4,001.56	4,001.56	17.7	
3100 73000	PURCH OF EQUIP	42,500.00	.00	.00	.00	42,500.00	42,500.00	100.0	
3100 81000	DUES AND FEES	150.00	.00	290.00	.00	140.00-	140.00-	.0	
	EXP SCHOOL NUTR	412,677.00	70,668.25	273,416.90	.00	139,260.10	139,260.10	33.7	
	Fund Total	412,677.00	70,668.25	273,416.90	.00	139,260.10	139,260.10	33.7	

REPORT ID: MRPTE030		EXPENDITURE JOURNAL SUMMARY BY FUNCTION AND OBJECT					PAGE: 28		
PERIOD END: 05/31/2016		SMITH CITY BOARD OF EDUCATION					RUN DATE/TIME: 20160613-0923		
		YR/FUND 16/607 0 Fund 607							
FNCT OBJCT	DESCRIPTION	TOTAL APPROPRIATION	MONTH-TO-DATE EXPENDED	YEAR-TO-DATE EXPENDED	ENCUMBERED	UNENCUMBERED BALANCE	UNEXPENDED BALANCE	UNENC %	
3100 18400	SNS CAFETERIA	.00	.00	11,421.48	.00	11,421.48-	11,421.48-	.0	
3100 22000	FICA/MED SUM	.00	.00	873.76	.00	873.76-	873.76-	.0	
3100 58000	TRAVEL	.00	.00	620.43	.00	620.43-	620.43-	.0	
3100 61000	GEN SUPPLIES	.00	.00	26.86	.00	26.86-	26.86-	.0	
3100 63000	FOOD USAGE	.00	.00	2,579.34	.00	2,579.34-	2,579.34-	.0	
	EXP SCHOOL NUTR	.00	.00	15,521.87	.00	15,521.87-	15,521.87-	.0	
5000 93000	TRANS-OTH FUNDS	.00	.00	474.56	.00	474.56-	474.56-	.0	
	OTHER USES	.00	.00	474.56	.00	474.56-	474.56-	.0	
	Fund Total	.00	.00	15,996.43	.00	15,996.43-	15,996.43-	.0	

REPORT ID: MRPTE030		EXPENDITURE JOURNAL SUMMARY BY FUNCTION AND OBJECT					PAGE: 29		
PERIOD END: 05/31/2016		SMITH CITY BOARD OF EDUCATION					RUN DATE/TIME: 20160613-0923		
		YR/FUND XX/XXX X							
FNCT OBJCT	DESCRIPTION	TOTAL APPROPRIATION	MONTH-TO-DATE EXPENDED	YEAR-TO-DATE EXPENDED	ENCUMBERED	UNENCUMBERED BALANCE	UNEXPENDED BALANCE	UNENC %	
	GRAND Total	24,301,282.08	3,812,577.21	15,004,764.05	.00	9,296,518.03	9,296,518.03	38.2	

A10. Monthly General Ledger Report – Example

REPORT ID: MRPTJ010		GENERAL LEDGER			PAGE: 244		
PERIOD END: 05/31/2016		SMITH CITY BOARD OF EDUCATION			RUN DATE/TIME: 20160613-0923		
		FUND 604 0 Fund 604					
-- G/L ACCOUNT --	ACTIVITY DESCRIPTION	CODE	DATE	DEBIT	CREDIT	BALANCE	
YR FND F PRGM BLNC							
16-604-0-0000-0602	CHANGED	JE3	03/31/16	289.63		294,041.82	
16-604-0-0000-0602	CHANGED	JE3	03/31/16	3,280.40		297,322.22	
16-604-0-0000-0602	GROSS PAYROLL EXPENDITURES	JE2	03/31/16	8,174.49		305,496.71	
				307,364.30	1,867.59	305,496.71 *	
	CLOSING ENTRY BUDGET CONTROL				305,496.71	305,496.71CR*	
16-604-0-0000-0740	PERIOD ENDING 01/31/16 UNRESERVED RETAINED EARNINGS	HJE	01/31/16		193.28	193.28CR	
					193.28	193.28CR*	
16-604-0-0000-0751	PERIOD ENDING 01/31/16	HJE	01/31/16		15,064.24	15,064.24CR	
16-604-0-0000-0751	CHANGED	JE2	02/01/16	9,135.53		5,928.71CR	
16-604-0-0000-0751	CHANGED	JE2	02/01/16	5,928.71			
16-604-0-0000-0751	CHANGED	JE2	02/29/16		12,232.38	12,232.38CR	
16-604-0-0000-0751	CHANGED	JE2	02/29/16		4,973.31	17,205.69CR	
16-604-0-0000-0751	CHANGED	JE2	03/01/16	12,232.38		4,973.31CR	
16-604-0-0000-0751	CHANGED	JE2	03/01/16	4,973.31			
	FUND BAL - RESERVED FOR INVENT			32,269.93	32,269.93	*	
16-604-0-0000-0785	PERIOD ENDING 01/31/16 UNRES FUND BAL DESIGN FOR EQUI	HJE	01/31/16		11,819.91	11,819.91CR	
					11,819.91	11,819.91CR*	
16-604-0-0000-0799	PERIOD ENDING 01/31/16 UNRESERVED FUND BALANCE	HJE	01/31/16		283,494.59	283,494.59CR	
					283,494.59	283,494.59CR*	
	CLOSING ENTRIES TO FUND BLNC.			305,496.71	340,456.41	34,959.70CR*	
*** FUND BALANCING TOTALS ***							
	ASSETS			793,030.48	411,697.77	381,332.71 *	
	LIABILITIES			51,160.10	102,025.33	50,865.23CR*	
	FUND EQUITY			459,614.38	790,081.86	330,467.48CR*	

The final page of the report lists Balance Account Summary for All Funds balancing totals.

REPORT ID: MRPIJ010		GENERAL LEDGER		PAGE: 280							
PERIOD END: 05/31/2016		SMITH CITY BOARD OF EDUCATION		RUN DATE/TIME: 20160613-0923							
BALANCE ACCOUNT SUMMARY FOR ALL FUNDS											
YR	FND	F	PRGM	BLNC	ACTIVITY DESCRIPTION	CODE	DATE	DEBIT	CREDIT	BALANCE	
					0101			CASH IN BANK	17,245,796.75	5,616,400.71	11,629,396.04
					0102			CASH ON HAND	4,072,612.45	4,071,057.45	1,555.00
					0104			CHANGE FUND	275.00		275.00
					0111			INVESTMENTS	49,000.00		49,000.00
					0141			INTERGOV'T ACCOUNTS RECEIVABLE	37,689.67	6,605.02	31,084.65
					0142			INT GOV FED A/R	912,205.96	634,119.86	278,086.10
					0171			INVENTORY FOR CONSUMPTION	87,469.89	87,469.89	
					0173			INVENTORU FOR USDA COMMODITIES	59,864.55	59,864.55	
					0199			OTHER CURRENT ASSETS	9,113.06	8,472.96	640.10
					0211			LAND	1,000,886.00		1,000,886.00
					0221			LAND IMPROVEMENTS	819,087.00		819,087.00
					0222			ACCUM DEPREC-LAND IMPROVEMENTS		405,046.00	405,046.00CR
					0231			BUILDINGS	32,851,490.00		32,851,490.00
					0232			ACCUM DEPRECIATION-BUILDINGS		6,645,142.00	6,645,142.00CR
					0241			MACHINERY & EQUIPMENT	3,748,652.00		3,748,652.00
					0242			ACCUM DEPREC-MACHINE/EQUIPMENT		2,553,169.00	2,553,169.00CR
					0251			CIP	1,058,813.00		1,058,813.00
					0302			REVENUE	1,038,087.67	18,024,479.60	16,986,391.93CR
					0304			AMOUNTS TO BE PROVIDED-LT DEBT	5,350,000.00		5,350,000.00
					0421			ACCOUNTS PAYABLE	1,478,964.44	1,789,047.94	310,083.50CR
					0422			ACCTS PAYABLE		99,526.45	99,526.45CR
					0442			BONDS PAYABLE - CURRENT		725,000.00	725,000.00CR
					0471			FEDERAL INCOME TAX PAYABLE	171,112.40	171,112.40	
					0472			GEORGIA INCOME TAX PAYABLE	79,979.58	79,979.58	
					0473			TRS PAYABLE	111,566.75	111,566.75	
					0474			PSERS PAYABLE	830.00	830.00	
					0475			GROUP HEALTH INSURANCE PAYABLE	68,606.42	137,267.28	68,660.86CR
					0477			SOCIAL SECURITY PAYABLE	159,411.64	159,411.64	
					0479			OTHER PAYABLES	31,280.62	39,050.66	7,770.04CR
					0511			GEN OBLIGATION BONDS PAYABLE		4,625,000.00	4,625,000.00CR
					0602			EXPENDITURES	15,050,544.82	45,780.77	15,004,764.05
					0711			INVESTED IN CAPITAL ASSETS NET		30,648,736.00	30,648,736.00CR
					0740			UNRESERVED RETAINED EARNINGS		1,889.88	1,889.88CR
					0751			FUND BAL - RESERVED FOR INV	147,334.44	147,334.44	
					0785			UNRESERVED FUND BAL FOR EQUIP		38,401.12	38,401.12CR
					0799			UNRES. FUND BAL	1,080,256.82	9,789,168.98	8,708,912.16CR

*** NOTE: The Balance Account Summary for all Funds does NOT include totals from fund 199 in balance accounts 302 and 602.

A11. Monthly Combined Balance Sheet Account Report – Example

REPORT ID: MRPTJ020		COMBINED BALANCE SHEET							PAGE: 2	
PERIOD END: 05/31/2016		SMITH CITY BOARD OF EDUCATION							RUN DATE/TIME: 20160613-0923	
ASSETS & OTHER DEBITS										
GENERAL	SPECIAL REVENUE	FUND TYPES DEBT SERVICE	CAPITAL PROJECTS	PROPRIETARY ENTER-PRIZE	FUND TYPES MIGRANT ED INTERNAL SERV	FIDUCIARY FUND TYPE TRUST & AGENCY	GENERAL FIXED ASSETS ACCT GROUP	GENERAL LONG-TERM DEBT ACCT GROUP	TOTALS (MEMO-RANDUM ONLY)	
CONSTR IN PROGR	.00	.00	.00	.00	.00	.00	1058813.00	.00	1058813.00	
AMTS TO BE PROV	.00	.00	.00	.00	.00	.00	.00	5350000.00	5350000.00	
* TOTAL CURRENT ASSETS	8439108.05	161677.25	3009777.99	180685.64-	475891.08	.00	84268.16	29875571.00	5350000.00	47215607.89 *
** TOTAL ASSETS	8439108.05	161677.25	3009777.99	180685.64-	475891.08	.00	84268.16	29875571.00	5350000.00	47215607.89 **
REPORT ID: MRPTJ020		COMBINED BALANCE SHEET							PAGE: 3	
PERIOD END: 05/31/2016		SMITH CITY BOARD OF EDUCATION							RUN DATE/TIME: 20160613-0923	
LIABILITIES & FUND EQUITY										
GENERAL	SPECIAL REVENUE	FUND TYPES DEBT SERVICE	CAPITAL PROJECTS	PROPRIETARY ENTER-PRIZE	FUND TYPES MIGRANT ED INTERNAL SERV	FIDUCIARY FUND TYPE TRUST & AGENCY	GENERAL FIXED ASSETS ACCT GROUP	GENERAL LONG-TERM DEBT ACCT GROUP	TOTALS (MEMO-RANDUM ONLY)	
ACCTS PAYABLE	193520.20-	28356.40-	.00	.00	88292.90-	.00	86.00	.00	.00	310083.50-
ACCTS PAYABLE	.00	.00	.00	.00	99526.45-	.00	.00	.00	.00	99526.45-
CURRENT BOND AP	.00	.00	.00	.00	.00	.00	.00	725000.00-	725000.00-	
FED TAX PAYABLE	.00	.00	.00	.00	.00	.00	.00	.00	.00	
GA TAX PAYABLE	.00	.00	.00	.00	.00	.00	.00	.00	.00	
TCH RET PAYABLE	.00	.00	.00	.00	.00	.00	.00	.00	.00	
PSEER PAYABLE	.00	.00	.00	.00	.00	.00	.00	.00	.00	
GROUP HLTH INS	68660.86-	.00	.00	.00	.00	.00	.00	.00	68660.86-	
SOC SEC PAYABLE	.00	.00	.00	.00	.00	.00	.00	.00	.00	
OTHER PAYABLES	7770.04-	.00	.00	.00	.00	.00	.00	.00	7770.04-	
GEN OB BONDSPAY	.00	.00	.00	.00	.00	.00	.00	4625000.00-	4625000.00-	
* TOTAL LIABILITIES	269951.10-	28356.40-	.00	.00	187819.35-	.00	86.00	.00	5350000.00-	5836040.85-*
REVENUES	16250247.38-	1689246.11-	563468.85-	277928.65-	1284951.26-	.00	147.00-	.00	.00	20065989.25-
EXPENDITURES	14717389.58	1736741.40	111420.71	343373.86	1175435.82	.00	.00	.00	18084361.37	
NET CAP ASSETS	.00	.00	.00	.00	.00	.00	30648736.00-	.00	30648736.00-	
UNRES-RET EARNG	.00	.00	.00	.00	1889.88-	.00	.00	.00	1889.88-	

The final page of the report lists liability and equity grand totals for each column.

REPORT ID: MRPTJ020		COMBINED BALANCE SHEET							PAGE: 4	
PERIOD END: 05/31/2016		SMITH CITY BOARD OF EDUCATION							RUN DATE/TIME: 20160613-0923	
LIABILITIES & FUND EQUITY										
-----GOVERNMENTAL FUND TYPES-----				PROPRIETARY	FUND TYPES	FIDUCIARY	GENERAL	GENERAL	TOTALS	
GENERAL	SPECIAL	DEBT	CAPITAL	ENTER-	MIGRANT ED	FUND TYPE	FIXED	LONG-TERM	(MEMO-	
	REVENUE	SERVICE	PROJECTS	PRISE	INTERNAL SERV	TRUST &	ASSETS	DEBT	RANDOM	
						AGENCY	ACCT GROUP	ACCT GROUP	ONLY)	
FUND BAL RES IN										
.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	
UNRESERV DESIGN										
.00	.00	.00	.00	38401.12-	.00	.00	.00	.00	38401.12-	
UNRES. FUND BAL										
6636299.15-	180816.14-	2557729.85-	115240.43	138265.29-	.00	84207.16-	773165.00	.00	8708912.16-	
* TOTAL FUND EQUITY										
8169156.95-	133320.85-	3009777.99-	180685.64	288071.73-	.00	84354.16-	29875571.00-	.00	41379567.04-*	
**** TOTAL LIABILITY & EQUITY										
8439108.05-	161677.25-	3009777.99-	180685.64	475891.08-	.00	84268.16-	29875571.00-	5350000.00-	47215607.89-**	

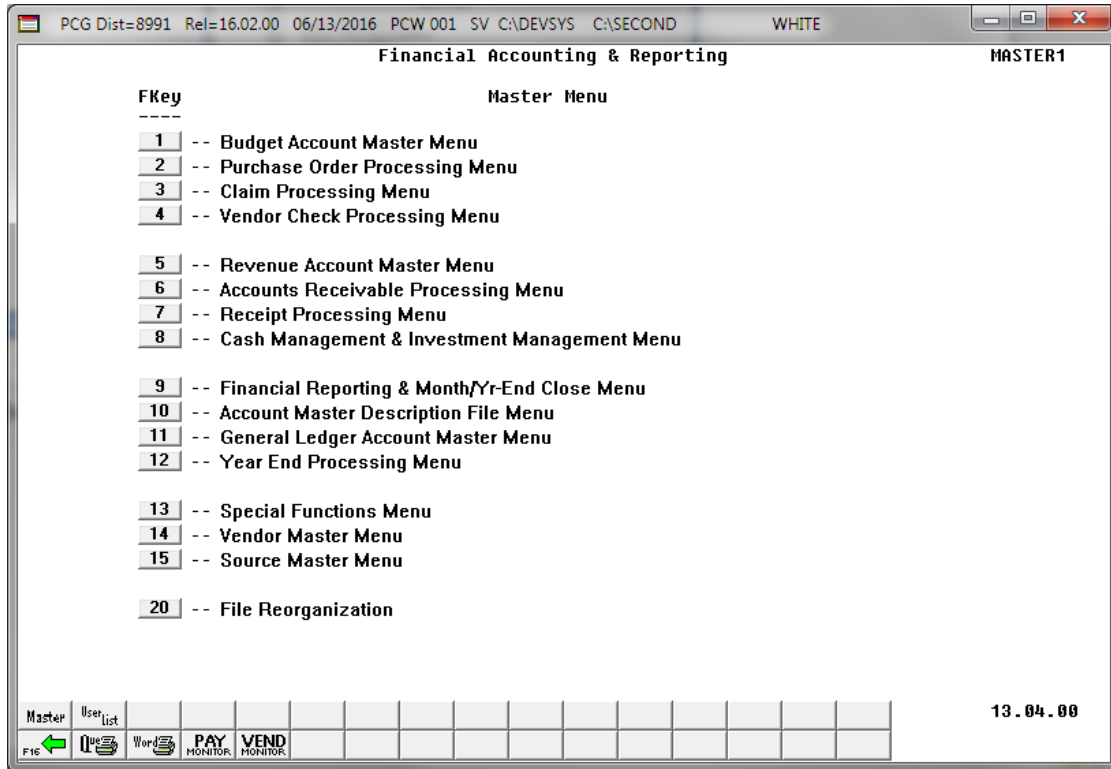
A12. Monthly Revenue and Expenditure Comparison Report – Example

REPORT ID: MRPTM010 PERIOD END: 05/31/2016	REVENUE AND EXPENDITURE COMPARISON SMITH CITY BOARD OF EDUCATION Fund 606 Fund 606			PAGE: 122 RUN DATE/TIME: 20160613-0923	
----- REVENUE ACCOUNT ----- YR FND F PRGM SRCE OBJCT FCTY B ADDT'L	MTD	YTD	ESTIMATED AMT	BALANCE	BAL. (%)
16-606-0-1850-4521-00000-0000-0-000000 EQUIPMENT GRANT	.00	.00	38,500.00	38,500.00	100.0
16-606-0-9990-1500-00000-0000-0-000000 INTEREST NOW ACCOUNT	8.75	26.24	40.00	13.76	34.4
16-606-0-9990-1611-00000-0000-0-000000 STUDENT LUNCH & BREAKFAST	11,492.99	37,041.48	44,636.00	7,594.52	17.0
16-606-0-9990-1621-00000-0000-0-000000 SUPPLEMENTAL SALES HIGH SCHOOL	2,827.37	10,531.36	23,000.00	12,468.64	54.2
16-606-0-9990-1622-00000-0000-0-000000 ADULT MEALS HIGH SCHOOL	1,952.40	6,479.30	6,274.00	205.30-	.0
16-606-0-9990-4510-00000-0000-0-000000 SCHOOL GRANTS (FEDERAL FUNDS)	39,594.90	137,996.87	200,000.00	62,003.13	31.0
16-606-0-9990-4511-00000-0000-0-000000 SCHOOL BREAKFAST	16,161.52	56,122.32	70,000.00	13,877.68	19.8
16-606-0-9990-4513-00000-0000-0-000000 AT RISK SNACKS	1,878.24	2,913.12	11,985.00	9,071.88	75.6
16-606-0-9990-4520-00000-0000-0-000000 USDA WAREHOUSE/STORAGE	.00	1,111.26	.00	1,111.26-	.0
16-606-0-9990-4900-00000-0000-0-000000 REV. ASSOC. WITH USDA COMM	4,102.30	18,512.44	22,514.00	4,001.56	17.7
16-606-0-9990-5200-00000-0000-0-000000 SUMMER FEEDING CLOSEOUT	.00	474.56	.00	474.56-	.0
** FUND 606 TOTAL	78,018.47	271,208.95			
EXCESS REVENUE OVER EXPENSE (YTD)		2,207.95-			
FUND BALANCE (JULY 1)		69,729.48			
FUND BALANCE (CURRENT MONTH)		93,363.16			

REPORT ID: MRPTM010 PERIOD END: 05/31/2016	REVENUE AND EXPENDITURE COMPARISON SMITH CITY BOARD OF EDUCATION Fund 999 *** ALL FUNDS ***			PAGE: 126 RUN DATE/TIME: 20160613-0923	
----- REVENUE ACCOUNT ----- YR FND F PRGM SRCE OBJCT FCTY B ADDT'L	MTD	YTD	ESTIMATED AMT	BALANCE	BAL. (%)
** GRAND TOTAL REVENUE	3,960,397.33	17,684,055.24	23,731,902.25	6,047,847.01	25.4
** GRAND TOTAL EXPENDITURES	4,511,795.52	15,703,982.36	24,301,282.08	8,597,299.72	35.3

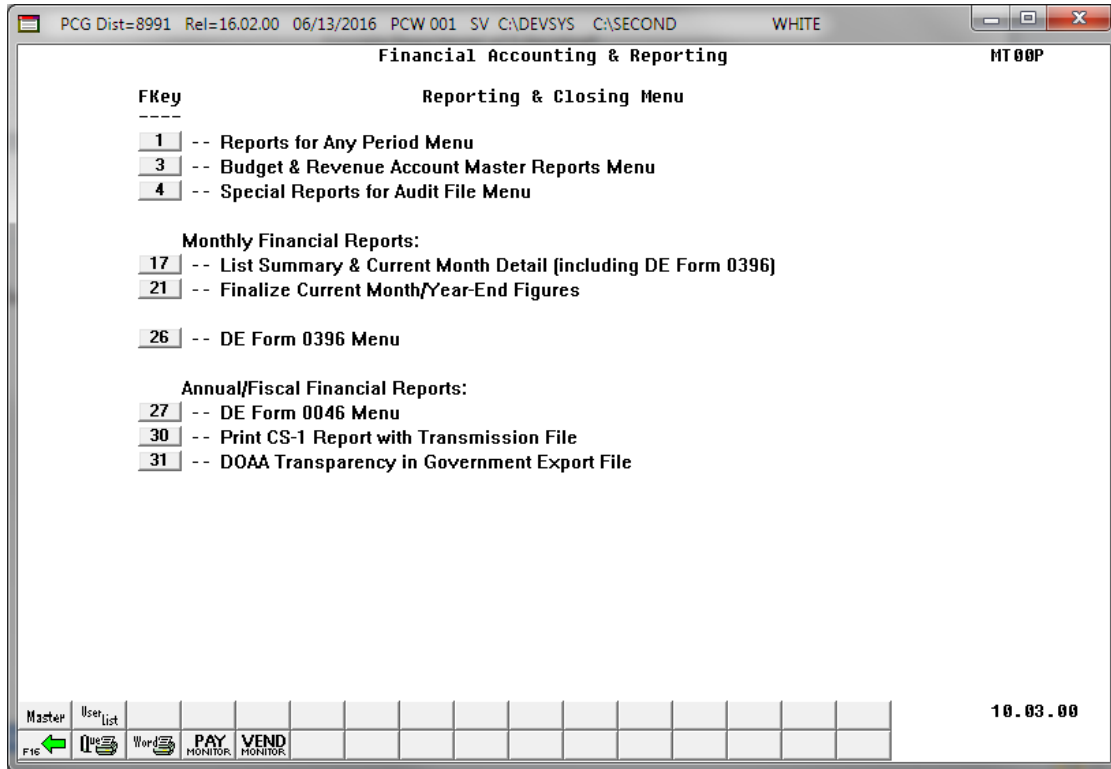
Procedure B: Processing the DE Form 0396 Reports

B1. Adding/Displaying/Updating a DE Form 0396 Control File Record



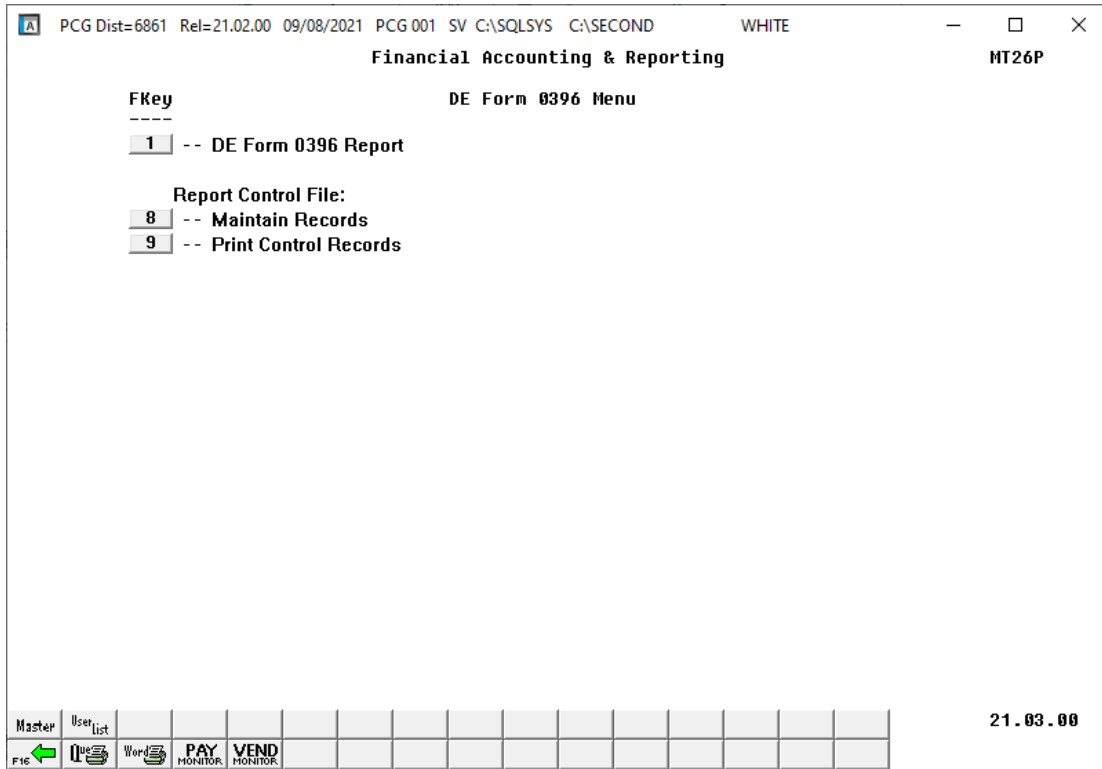
Step	Action
1	Select 9 (F9 - Financial Reporting and Month/Yr-End Close Menu).

The following screen displays:



Step	Action
2	Select 26 (F26 -DE Form 0396 Menu).

The following screen displays:



Step	Action
3	Select F8 (F8) Report Control File: Maintain Records.

The following screen displays:

PCG Dist=8991 Rel=22.01.00 03/23/2022 DOD 001 SV K:\SYSTEM K:\SECOND WHITE ANNL 0350

DE FORM 0396 - CONTROL FILE

Record Type: _ B = Balance Sheet
 E = Expenditure Function
 R = Revenue Source

Beginning Range: _____

**** Find Mode ****

ENTER-Maintain Data	F2-First	F5-Next	F11-Add Mode	F16-Exit	
ENTER ✓	F2	F5	F9	F11 F12	22.01.00
F16 ←					

Step	Action
4	<p>To add a DE Form 0396 Control File record: Proceed to <i>B1.1. Adding a DE Form 0396 Control File Record.</i></p> <p>To update/delete a DE Form 0396 Control File record: Proceed to <i>B1.2. Updating/Deleting a DE Form 0396 Control File Record.</i></p>

B1.1. Adding a DE Form 0396 Control File Record

PCG Dist=8991 Rel=22.01.00 03/23/2022 DOD 001 SV K:\SYSTEM K:\SECOND WHITE ANNL0350

DE FORM 0396 - CONTROL FILE

Record Type: B = Balance Sheet
 E = Expenditure Function
 R = Revenue Source

Beginning Range:

** Find Mode **

ENTER-Maintain Data	F2-First	F5-Next	F11-Add Mode	F16-Exit	
ENTER ✓	F2	F5	F9	F11	F12
F16 ←					

22.01.00

Step	Action
1	Select F11 (F11 - Add Mode).

The following screen displays:

PCG Dist=8991 Rel=22.01.00 03/23/2022 DOD 001 SV K:\SYSTEM K:\SECOND WHITE
 DE FORM 0396 - CONTROL FILE ANNL 0350

Record Type: B = Balance Sheet
 E = Expenditure Function
 R = Revenue Source

Beginning Range:
 Ending Range:


Range Description
 Line 1:
 Line 2:
 Line 3:

* Note: The item range will appear on the report to the right of the 3rd description line. Therefore, if you fill in lines 1 and 2 only, your description will be automatically moved down to lines 2 and 3 when you press enter to validate. If only line 1 is entered, it will be moved down to line 3.

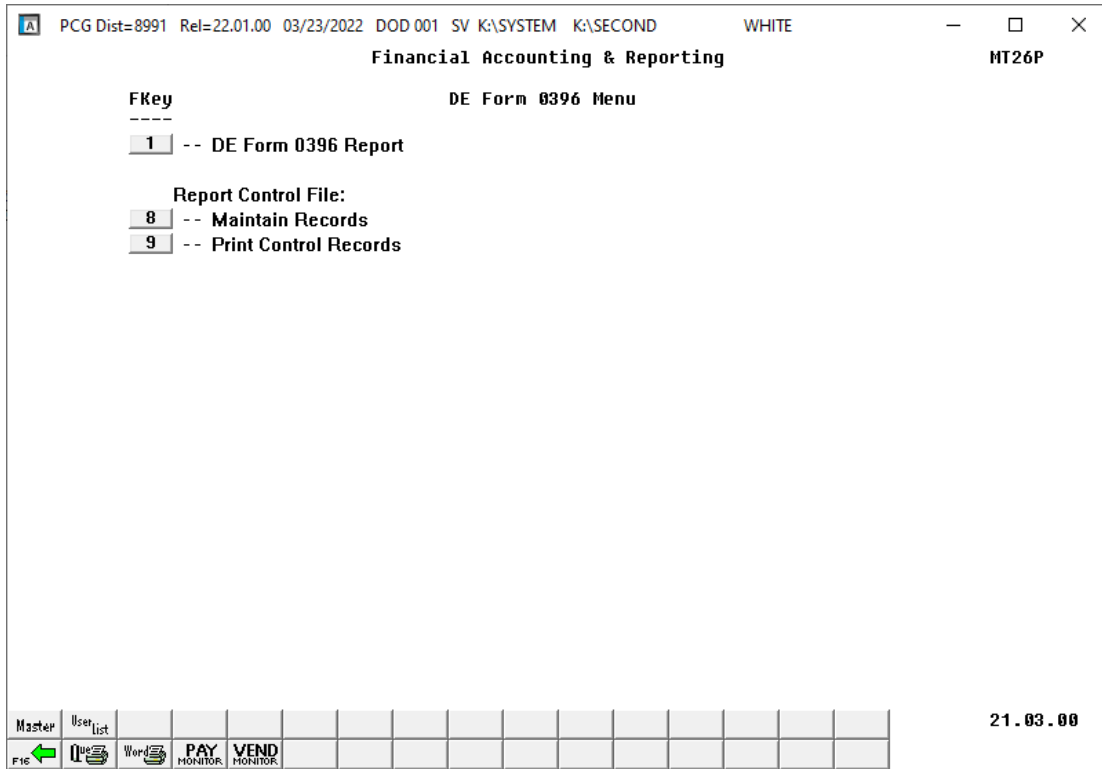
(ENTER)-Validate Record **** Add Mode **** F16-Return to Find Mode



ENTER ✓ F2 F5 F9 F11 F12 F16
 F16

22.01.00

Step	Action
2	Enter B (Balance Sheet), E (Expenditure Function), or R (Revenue Source) in the Record Type field to define the type of record.
3	Enter the range in the Beginning Range and Ending Range fields. Define the <i>Balance Sheet</i> accounts (General Ledger), <i>Expenditure Functions</i> (Accounts Payable), and <i>Revenue Sources</i> (Accounts Receivables) to report on the <i>DE Form 0396 Reports</i> .
4	Enter the description in the Line 1 , Line 2 , and/or Line 3 Range Description fields. The description lines are printed on the <i>DE Form 0396 Reports</i> .
5	Verify the screen's entries are correct, and select  (Enter) <u>twice</u> .

The following screen displays:



Step	Action
8	Select  (F16 - Exit) to return to the <i>Financial Accounting & Reporting – Reporting & Closing Menu</i> , or select  (Master) to return to the <i>Business Applications Master Menu</i> .

B1.2. Updating/Deleting a DE Form 0396 Control File Record

PCG Dist=8991 Rel=22.01.00 03/23/2022 DOD 001 SV K:\SYSTEM K:\SECOND WHITE ANNL0350


DE FORM 0396 - CONTROL FILE

Record Type: B = Balance Sheet
 E = Expenditure Function
 R = Revenue Source

Beginning Range:

** Find Mode **

ENTER-Maintain Data	F2-First	F5-Next	F11-Add Mode	F16-Exit	
ENTER ✓	F2	F5	F9	F11 F12	22.01.00
F16 ←					

Step	Action
1	Enter the record type and beginning fund range in the Record Type and Beginning Range fields, and select  (Enter).

The following screen displays:

PCG Dist=8991 Rel=22.01.00 03/23/2022 DOD 001 SV K:\SYSTEM K:\SECOND WHITE ANNL 0350

DE FORM 0396 - CONTROL FILE

Record Type: B B = Balance Sheet
E = Expenditure Function
R = Revenue Source






Beginning Range: 101
Ending Range: 106

Range Description
Line 1:
Line 2:
Line 3: CASH BALANCE

** Display Mode **

F16-Return to Find Mode	F2-First	F5-Next	F9-Modify Record	F12-Delete
ENTER ✓	F2	F5	F9	F11 F12
F16 ←				

22.01.00

Step	Action
2	To modify a DE Form 0396 Control file record: Select  (F9 - Modify Record). Make the appropriate modifications, and select  (Enter) twice. Verify "Record Successfully Updated" displays, and proceed to Step 4.
3	To delete a DE Form 0396 Control file record: Select  (F12 - Delete), and  (Enter) to confirm the record's deletion. Verify "Previous Record Deleted" displays, and proceed to Step 4.
4	Select  (F16 - Return to Find Mode).

The following screen displays:

PCG Dist=8991 Rel=22.01.00 03/23/2022 DOD 001 SV K:\SYSTEM K:\SECOND WHITE


DE FORM 0396 - CONTROL FILE ANNL 0350

Record Type: **B** B = Balance Sheet
 E = Expenditure Function
 R = Revenue Source

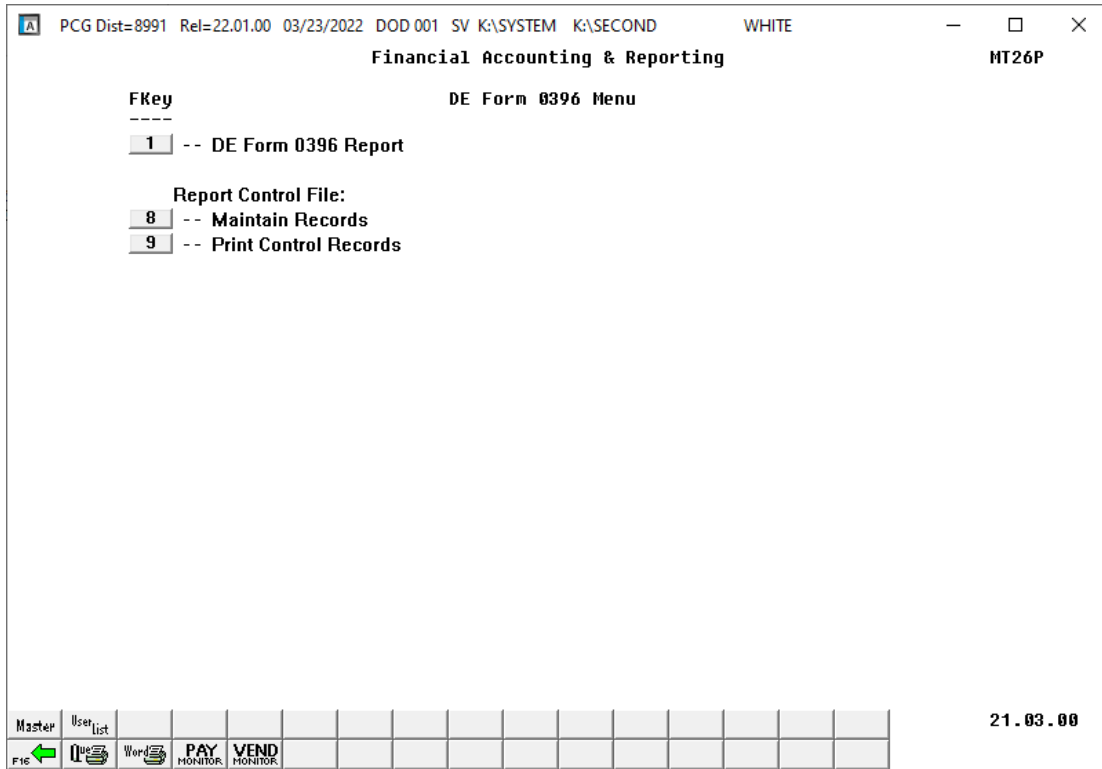
Beginning Range: 101



**** Find Mode ****

ENTER-Maintain Data	F2-First	F5-Next	F11-Add Mode	F16-Exit	22.01.00
ENTER ✓	F2	F5	F9	F11 F12	
F16 ←					

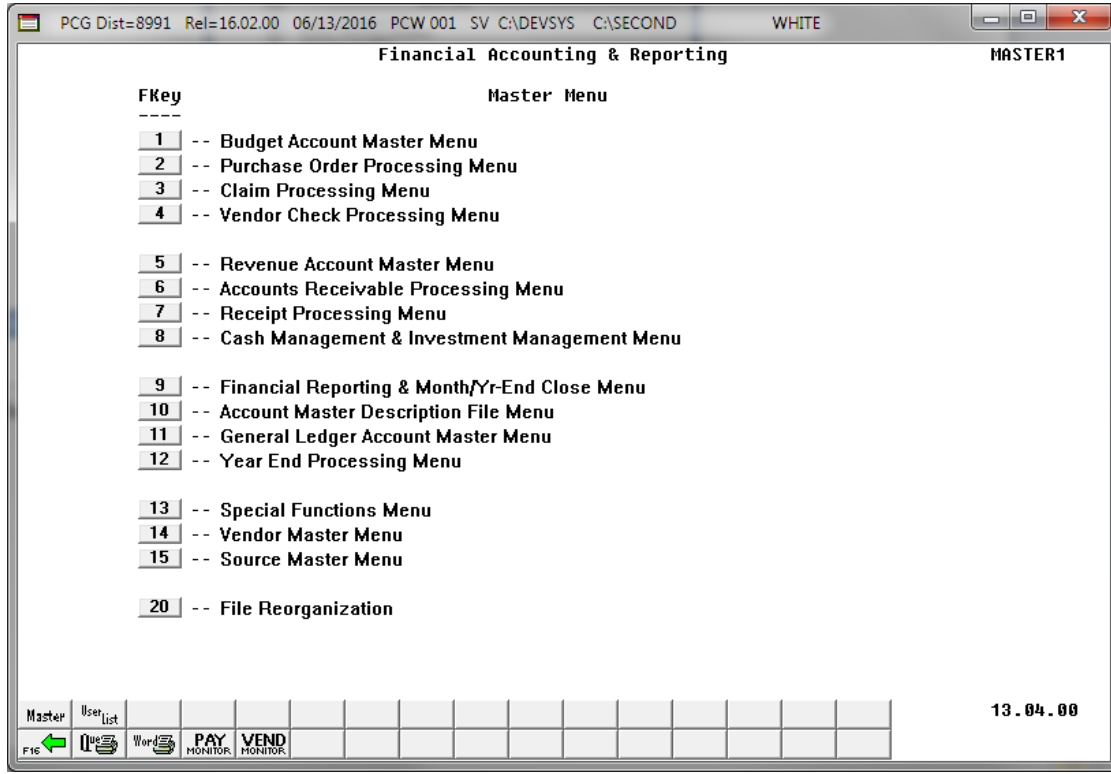
Step	Action
5	Select  (F16 - Exit).

The following screen displays:



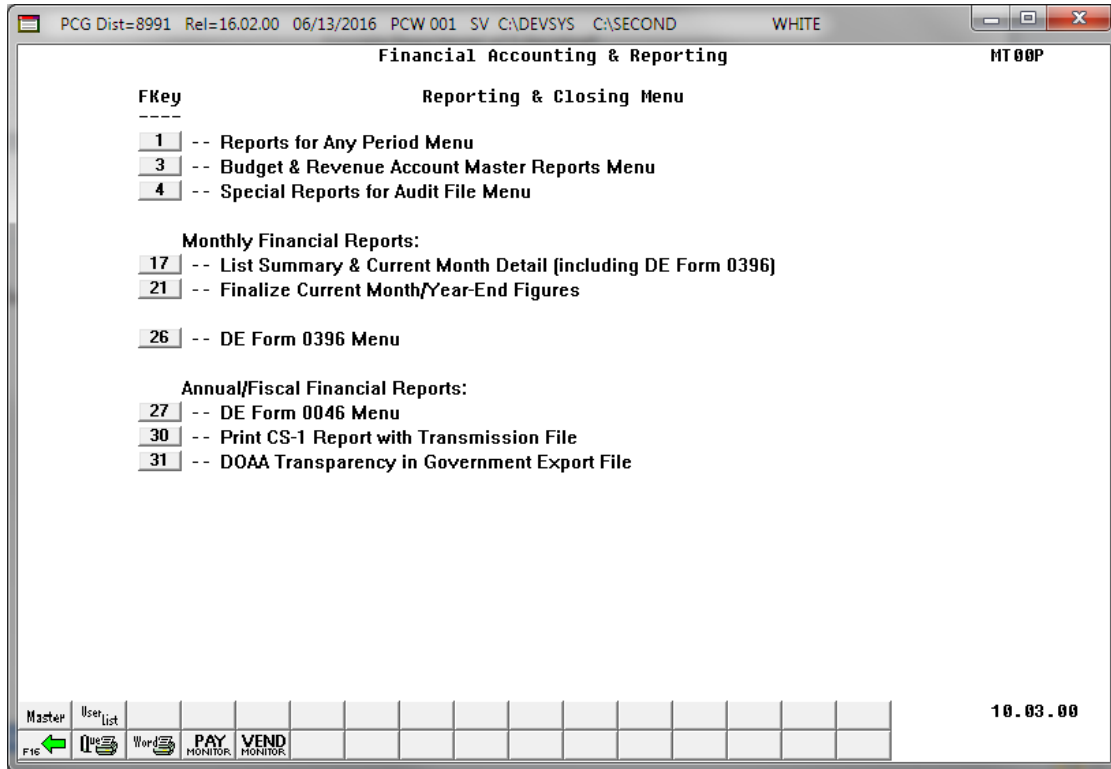
Step	Action
6	Select  (F16 - Exit) to return to the <i>Financial Accounting & Reporting – Reporting & Closing Menu</i> , or select  (Master) to return to the <i>Business Applications Master Menu</i> .

B2. Printing the DE Form 0396 Control File



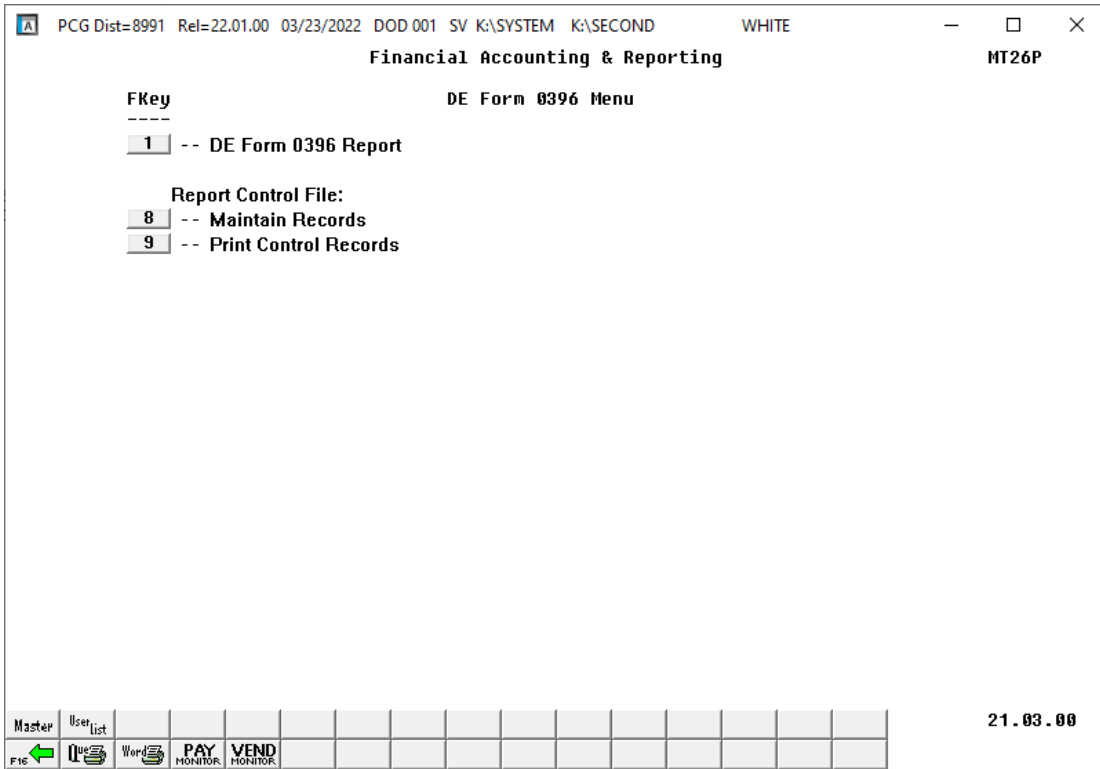
Step	Action
1	Select 9 (F9 - Financial Reporting and Month/Yr-End Close Menu).




The following screen displays:



Step	Action
2	Select 26 (F26 -DE Form 0396 Menu).

The following screen displays:

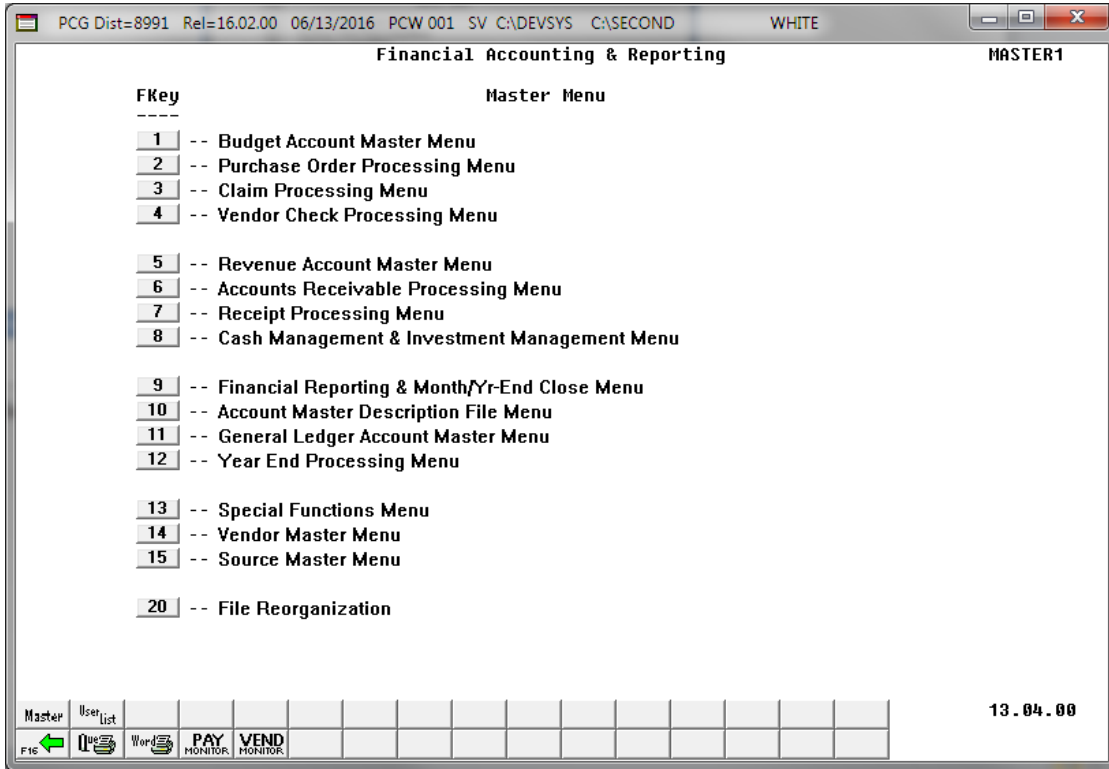


Step	Action
3	Select 9 (F9 - Print Control Records). <i>The Financial Accounting & Reporting – DE Form 0396 Menu redisplays.</i>
4	To print the report via the Uqueue Print Manager: Select  (Uqueue). To print the report via Microsoft® Word: Select  (MS WORD). Follow the instructions provided in the <i>Technical System Operations Guide, User Interface Procedures, Creating the Microsoft®-PCGenesis QWORD Macro for Report Printing</i> to create the macro necessary to use the feature where appropriate.
5	Select  (F16 - Exit) to return to the <i>Financial Accounting & Reporting – Reporting and Closing Menu</i> , or select Master (Master) to return to the <i>Business Applications Master Menu</i> .

B2.1. DE Form 0396 Control File Report – Example

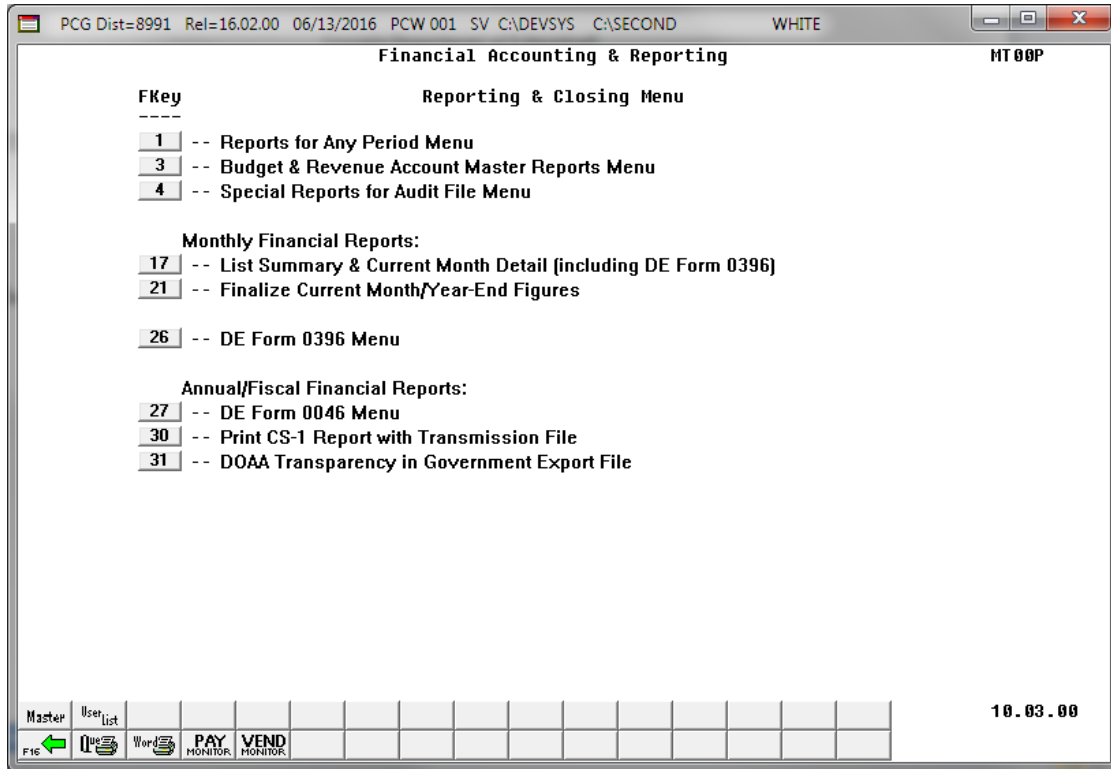
REPORT DATE				CTRL0396 - DE FORM 0396 CONTROL FILE	PAGE	1
FILE TYPE	RECTYPE	RANGE	DESCRIPTION	BEGFUNC	ENDFUNC	
GENERAL	B		CASH BALANCE	0101	0106	
GENERAL	B		INVESTMENT BALANCES	0111	0111	
GENERAL	B		RECEIVABLES	0114	0153	
GENERAL	B		INVENTORIES	0171	0173	
GENERAL	B		PREPAID EXPENDITURE/ DEFERRED CHARGES	0181	0185	
GENERAL	B		OTHER CURRENT ASSETS	0199	0199	
GENERAL	B		INTERFUND LOANS PAYABLE	0401	0401	
GENERAL	B		INTERFUND ACCOUNTS PAYABLE	0402	0403	
GENERAL	B		ACCOUNTS PAYABLE	0411	0421	
GENERAL	B		ACCRUED SALARIES & BENEFITS PAYABLE	0422	0422	
GENERAL	B		COMPENSATED ABSENCES PAYABLE	0423	0423	
GENERAL	B		LOANS AND INTEREST PAYABLE	0451	0455	
GENERAL	B		FEDERAL AND STATE INCOME TAX PAYABLE	0471	0472	
GENERAL	B		RETIREMENT PAYABLE	0473	0474	

B3. Printing the Monthly DE Form 0396 Reports



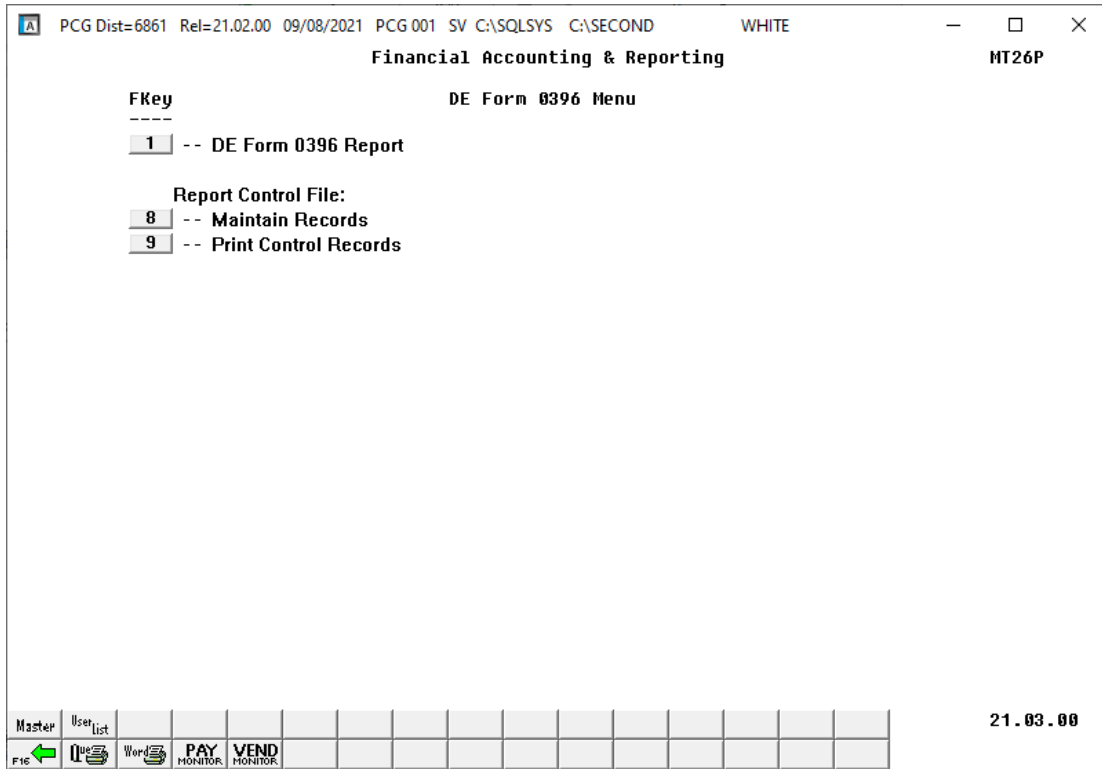
Step	Action
1	Select 9 (F9 - Financial Reporting and Month/Yr-End Close Menu).

The following screen displays:



Step	Action
2	Select 26 (F26 -DE Form 0396 Menu).

The following screen displays:



Step	Action
3	Select 1 (F1) DE Form 0396 Report.

The following screen displays:

```

PCG Dist=6861  Rel=21.02.00  09/08/2021  PCG 001  SV  C:\SQLSYS  C:\SECOND  WHITE  MRPT0300

DE FORM 0396 REPORT

ENTER PERIOD OF FUNDS TO BE PRINTED:

07 01  thru  _ _ _

ENTER RANGE OF FUNDS TO BE PRINTED:

100 thru 199


IF THE RANGE INCLUDES FUNDS 100 - 199:  INCLUDE FUNDS 150 & 151?
H (Y or N)

NOTE:  If any funds in the range of 100 - 199 are selected, the payroll
clearing account, fund 199, will automatically be included.

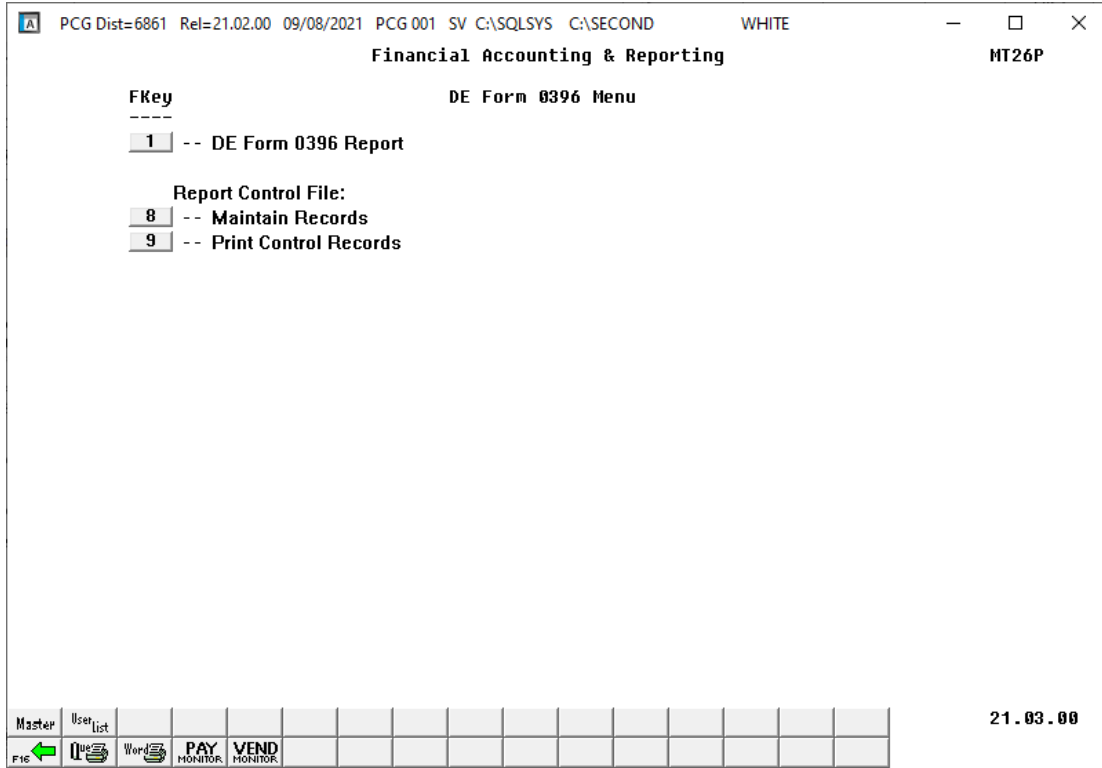
<ENTER> - CONTINUE      F16 - EXIT



21.03.00
    
```



Step	Action
4	<p>Enter the beginning date (MM DD YY) and the ending date (MM DD YY) in the Enter Period of Funds to be Printed fields.</p> <p><i>PCGenesis defaults to July 1st in the beginning date field.</i></p>
5	<p>Enter the beginning fund code and ending fund code in the Enter Range of Funds to be Printed fields.</p> <p>If any funds are selected in the range of 100 thru 199, the payroll clearing account, fund 199, will <i>automatically</i> be included in the resulting <i>DE 0396 Report</i>.</p> <p>Refer to <i>Procedure B: Processing the DE Form 0396 Reports, B1. Adding/Displaying /Updating a DE Form 0396 Control File Record</i> in this document for additional information.</p>

Step	Action
6	<p>When the range of funds selected includes 100 thru 199, the user can optionally select whether or not to also include funds 150 and 151.</p> <p>To include funds 150 and 151, enter ‘Y’ (Yes) in the Include Funds 150 & 151 field.</p> <p>To exclude funds 150 and 151, enter ‘N’ (No) in the Include Funds 150 & 151 field.</p> <p><i>If no funds are selected which include the range of 100 thru 199, the Include Funds 150 & 151 field will automatically default to ‘N’ (No).</i></p> <p><i>If <u>only</u> funds 150 and 151 are selected, the Include Funds 150 & 151 field will automatically default to ‘Y’ (Yes).</i></p>
7	<p>Select  (Enter) <u>twice</u>.</p> <p>“** Processing Request **” briefly displays.</p>

The following screen displays:



Step	Action
8	<p>To print the report via the Uqueue Print Manager: Select  (Uqueue).</p> <p>To print the report via Microsoft® Word: Select  (MS WORD).</p> <p>Follow the instructions provided in the <i>Technical System Operations Guide, User Interface Procedures, Creating the Microsoft®-PCGenesis QWORD Macro for Report Printing</i> to create the macro necessary to use the feature where appropriate.</p>

Step	Action
9	Select  (F16 - Exit) to return to the <i>Financial Accounting & Reporting Master Reporting and Closing Menu</i> , or select  (Master) to return to the <i>Business Applications Master Menu</i> .

B3.1. DE Form 0396 (General Fund) Monthly Report – Example

The first page of the DE Form 0396 lists General Fund Revenues.

DESCRIPTION	ITEM NUMBER	02 MONTHS/FY 22 ACTUAL (GENERAL LEDGER)	22 FY BUDGET	PERCENT (COL. 3 DIVIDED BY COL. 4)
(1)	(2)	(3)	(4)	(5)
REVENUES:				
LOCAL ADVALOREM TAXES	1110	0.00	7,688,996.00	0.00%
OTHER TAXES	1111/1190	0.00	754,400.00	0.00%
LOCAL (OTHER)	1220/1995	13,111.54	129,240.00	10.15%
STATE AND LOCAL (QBE)	3120/3125	1,243,866.00	14,923,334.00	8.34%
QBE CONTRA ACCOUNT (LOCAL FAIR SHARE) (DEBIT)	3140	169,093.00-	2,027,521.00-	8.34%
STATE (OTHER)	3200/3995	173,712.00	2,099,355.00	8.27%
FEDERAL (DIRECT CATEGORICAL)	4300/4399	0.00	0.00	0.00%
FEDERAL GRANTS THROUGH GA DEPT OF EDUC	4520	0.00	0.00	0.00%
ARRA OTHER FEDERAL GRANTS THROUGH GDOE	4521	0.00	0.00	0.00%
FEDERAL (OTHER)	4530	0.00	0.00	0.00%
FEDERAL (PL 81-874)	4820	0.00	0.00	0.00%
FEDERAL (REVENUES IN LIEU OF TAXES)	4830	0.00	33,000.00	0.00%

The second page of the DE Form 0396 lists General Fund Expenditures.

REPORT ID: MRPT0320 DE396 FISCAL YEAR-TO-DATE REPORT (FUNDS 100 - 199) PAGE: 3
 PERIOD END: 08/31/2021 DE396 FUND EXPENDITURES RUN DATE: 03/23/2022
 BEGINNING JULY 1, 2021 THROUGH THE END OF AUGUST, 2021

16.66 PERCENT OF FISCAL YEAR COMPLETE
 SCHOOL SYSTEM: SMITH CITY BOARD OF EDUCATION

DESCRIPTION	ITEM NUMBER	02 MONTHS/FY 22 ACTUAL (GENERAL LEDGER)	22 FY BUDGET	PERCENT (COL. 3 DIVIDED BY COL. 4)	ENCUMBRANCES
(1)	(2)	(3)	(4)	(5)	(6)
EXPENDITURES:					
INSTRUCTION	1000-000	328,383.75	14,738,316.00	2.23%	0.00
SUPPORT SERVICES (PUPIL)	2100-000	100,046.47	1,225,741.00	8.16%	0.00
IMPROVEMENT OF INSTRUCTIONAL SERVICES	2210-000	28,116.50	381,066.00	7.38%	0.00
EDUCATIONAL MEDIA SERVICES	2220-000	19,301.88	302,079.00	6.39%	0.00
GENERAL ADMINISTRATION	2300-000	95,592.56	684,853.00	13.96%	0.00
SCHOOL ADMINISTRATION	2400-000	204,198.31	1,520,005.00	13.43%	0.00
SUPPORT SERVICES (BUSINESS)	2500-000	48,260.86	320,760.00	15.05%	0.00
MAINTENANCE AND OPERATION	2600-000	318,400.41	2,499,828.00	12.74%	0.00
STUDENT TRANSPORTATION	2700-000	227,249.12	2,211,202.00	10.28%	0.00
SUPPORT SERVICES (CENTRAL)	2800-000	129,137.39	855,261.00	15.10%	0.00
OTHER SUPPORT SERVICES	2900-000	3,155.60	0.00	0.00%	0.00
SCHOOL FOOD SERVICES	3100-000	58.54	7,755.00	0.75%	0.00

The third page of the DE Form 0396 lists the General Fund Balance Sheet.

REPORT ID: MRPT0320 DE396 FISCAL YEAR-TO-DATE REPORT (FUNDS 100 - 199) PAGE: 5
 PERIOD END: 08/31/2021 END OF PERIOD DE396 FUND BALANCE SHEET RUN DATE: 03/23/2022
 SCHOOL SYSTEM: SMITH CITY BOARD OF EDUCATION

DESCRIPTION (1)	ITEM NUMBER (2)	END OF PERIOD (AUGUST, 2021)
		DOLLAR AMOUNTS (3)
ASSETS:		
CASH BALANCE	0101/0106	7,887,921.60
INVESTMENT BALANCES	0111	0.00
RECEIVABLES	0114/0153	2,504,201.33
INVENTORIES	0171/0173	0.00
PREPAID EXPENDITURE/ DEFERRED CHARGES	0181/0185	0.00
OTHER CURRENT ASSETS	0199	0.00
TOTAL ASSETS	0100	10,392,122.93
LIABILITIES & FUND EQUITY:		
INTERFUND LOANS PAYABLE	0401	0.00
INTERFUND ACCOUNTS PAYABLE	0402/0403	0.00
ACCOUNTS PAYABLE	0411/0421	344,092.87
ACCRUED SALARIES & BENEFITS PAYABLE	0422	0.00
COMPENSATED ABSENCES PAYABLE	0423	0.00

The final page of the report lists grand totals, and contains the equation for determining fiscal year totals.

REPORT ID: MRPT0320 DE396 FISCAL YEAR-TO-DATE REPORT (FUNDS 100 - 199) PAGE: 7
 PERIOD END: 08/31/2021 CHANGES IN DE396 FUND EQUITY RUN DATE: 03/23/2022

JULY 1, 2021 THROUGH THE END OF AUGUST, 2021
 SCHOOL SYSTEM: SMITH CITY BOARD OF EDUCATION

ITEMS	DESCRIPTION	ACCOUNT NUMBERS	DOLLAR AMOUNTS
(1)	(2)	(3)	(4)
A	JULY 1, 2021 DE396 FUND EQUITY	711/799	9,856,040.59
B	ADJUSTMENT TO JULY 1, 2021 DE396 FUND EQUITY (PLUS OR MINUS)	711/799	0.00
C	TOTAL REVENUES & OTHER SOURCES (FROM PAGE 1, COLUMN 3)	6000	1,261,596.54
D	TOTAL EXPENDITURES & OTHER USES (FROM PAGE 2, COLUMN 3)	6000-000	1,495,590.19
E	END OF PERIOD DE396 FUND EQUITY (THIS LINE MUST BE THE SAME AS ITEM 711/799 PAGE 3) *** OUT OF BALANCE ***	711/799	9,622,046.94

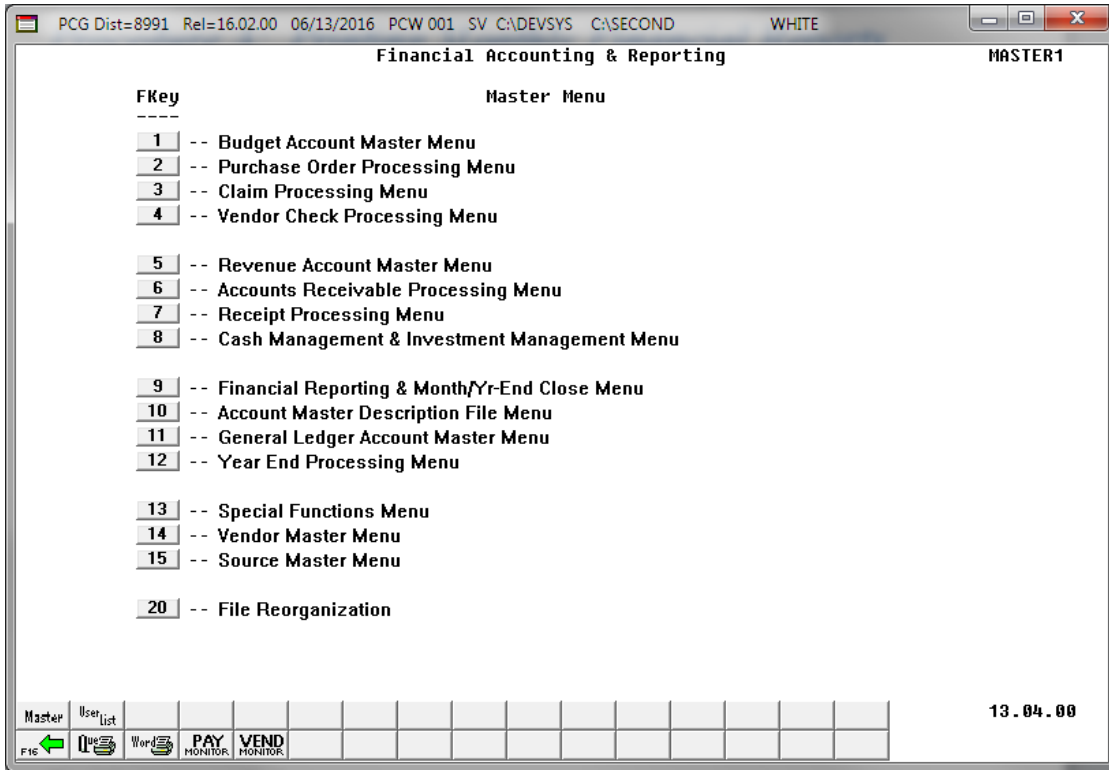
EQUATION:
 ITEM A, COLUMN 4
 PLUS OR MINUS ITEM B, COLUMN 4
 PLUS ITEM C, COLUMN 4
 MINUS ITEM D, COLUMN 4
 EQUALS ITEM E, COLUMN 4

B3.2. DE Form 0396 (General Fund) Error Report – Example

The final page of the error report lists revenue, expenditure and payroll withholding totals and explanations of errors.

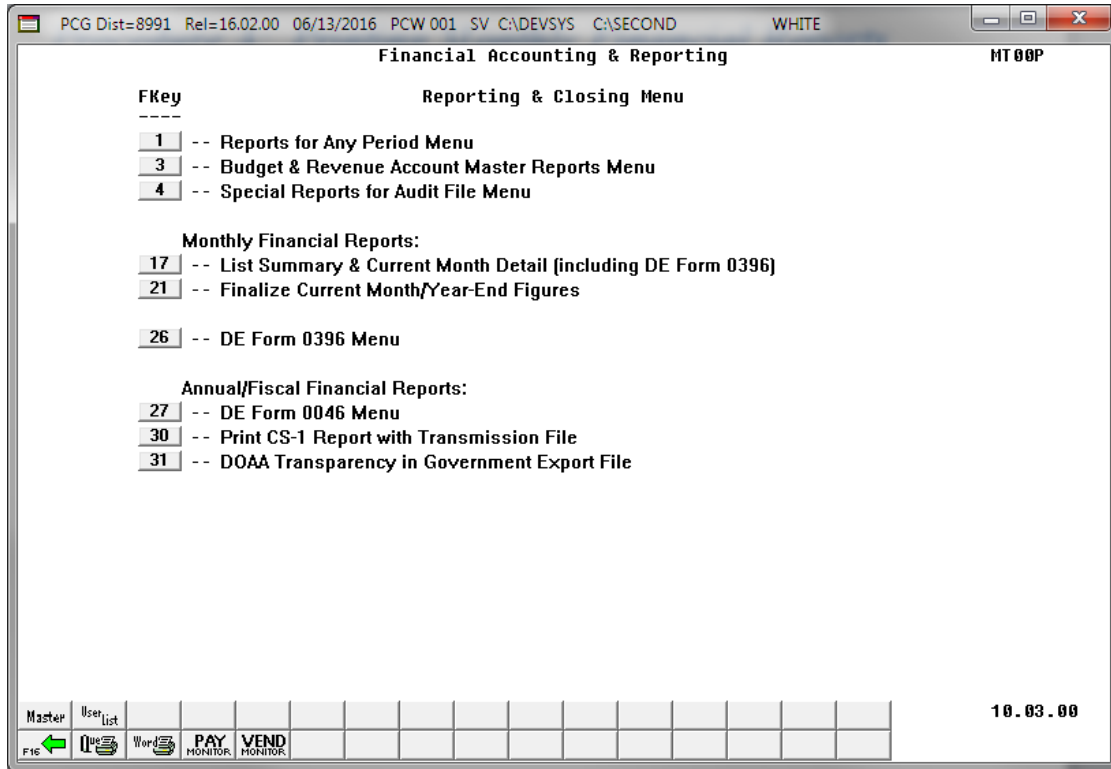
RECORD TYPE	ACCOUNT NUMBER	BUDGETED AMOUNT	ACTUAL AMOUNT
EXPENDITURE	16 199 0 9990 9000 00000 0000 0 000000		137.16
EXPENDITURE	16 199 0 9990 9000 00000 0000 0 000000		840.00
EXPENDITURE	16 199 0 9990 9000 00000 0000 0 000000		1,386.58
EXPENDITURE	16 199 0 9990 9000 00000 0000 0 000000		603.00
EXPENDITURE	16 199 0 9990 9000 00000 0000 0 000000		1,900.00
EXPENDITURE	16 199 0 9990 9000 00000 0000 0 000000		400.00
EXPENDITURE	16 199 0 9990 9000 00000 0000 0 000000		53.40
EXPENDITURE	16 199 0 9990 9000 00000 0000 0 000000		86,845.03
EXPENDITURE	16 199 0 9990 9000 00000 0000 0 000000		40,501.35
EXPENDITURE	16 199 0 9990 9000 00000 0000 0 000000		18,939.83
EXPENDITURE	16 199 0 9990 9000 00000 0000 0 000000		35,173.88
EXPENDITURE	16 199 0 9990 9000 00000 0000 0 000000		944.66
EXPENDITURE	16 199 0 9990 9000 00000 0000 0 000000		8,535.42
EXPENDITURE	16 199 0 9990 9000 00000 0000 0 000000		2,740.76
EXPENDITURE	16 199 0 9990 9000 00000 0000 0 000000		527.02
EXPENDITURE	16 199 0 9990 9000 00000 0000 0 000000		2,026.62
EXPENDITURE	16 199 0 9990 9000 00000 0000 0 000000		1,827.96
EXPENDITURE	16 199 0 9990 9000 00000 0000 0 000000		173.03
EXPENDITURE	16 199 0 9990 9000 00000 0000 0 000000		259.04
EXPENDITURE	16 199 0 9990 9000 00000 0000 0 000000		15.00
EXPENDITURE	16 199 0 9990 9000 00000 0000 0 000000		165.50
EXPENDITURE	16 199 0 9990 9000 00000 0000 0 000000		800.00
EXPENDITURE	16 199 0 9990 9000 00000 0000 0 000000		66.28
EXPENDITURE	16 199 0 9990 9000 00000 0000 0 000000		160.00
EXPENDITURE	16 199 0 9990 9000 00000 0000 0 000000		56,002.11
EXPENDITURE	16 199 0 9990 9000 00000 0000 0 000000		25,912.07
EXPENDITURE	16 199 0 9990 9000 00000 0000 0 000000		54,686.79
EXPENDITURE	16 199 0 9990 9000 00000 0000 0 000000		260.00
EXPENDITURE	16 199 0 9990 9000 00000 0000 0 000000		6,005.00
EXPENDITURE	16 199 0 9990 9000 00000 0000 0 000000		3,661.00
EXPENDITURE	16 199 0 9990 9000 00000 0000 0 000000		800.00
EXPENDITURE	16 199 0 9990 9000 00000 0000 0 000000		150.00
EXPENDITURE	16 199 0 9990 9000 00000 0000 0 000000		205.74
EXPENDITURE	16 199 0 9990 9000 00000 0000 0 000000		137.16
EXPENDITURE	16 199 0 9990 9000 00000 0000 0 000000		840.00
EXPENDITURE	16 199 0 9990 9000 00000 0000 0 000000		1,386.58
EXPENDITURE	16 199 0 9990 9000 00000 0000 0 000000		603.00
EXPENDITURE	16 199 0 9990 9000 00000 0000 0 000000		1,900.00
EXPENDITURE	16 199 0 9990 9000 00000 0000 0 000000		400.00
** FUND 199 (PAYROLL WITHHOLDING FUND) **	TOTAL REVENUES		3,079,597.32
** FUND 199 (PAYROLL WITHHOLDING FUND) **	TOTAL EXPENDITURES		3,079,597.32
** FUND 199 (PAYROLL WITHHOLDING FUND) **	FUND 199 IN BALANCE		
-- IF ERRORS OCCUR WITH FUND OTHER THAN FUND 199, VERIFY THAT YOUR ACCOUNT NUMBERS ARE WITHIN THE DE0396 ACCOUNT RANGES. IF YOUR ACCOUNT NUMBERS ARE OUTSIDE OF REPORT RANGES, THEN YOU SHOULD RE-CLASSIFY THOSE ACCOUNTS BY UTILIZING THE JOURNAL ENTRY(JE) FEATURE OF SYSTEM.			
-- IF THERE IS A DIFFERENCE NOTED IN FUND 199, RESEARCH THIS DIFFERENCE AND MAKE THE APPROPRIATE ADJUSTMENTS TO THE FUND 199 REVENUE OR EXPENDITURE ACCOUNTS TO BALANCE.			

Procedure C: Special Audit File Report Processing



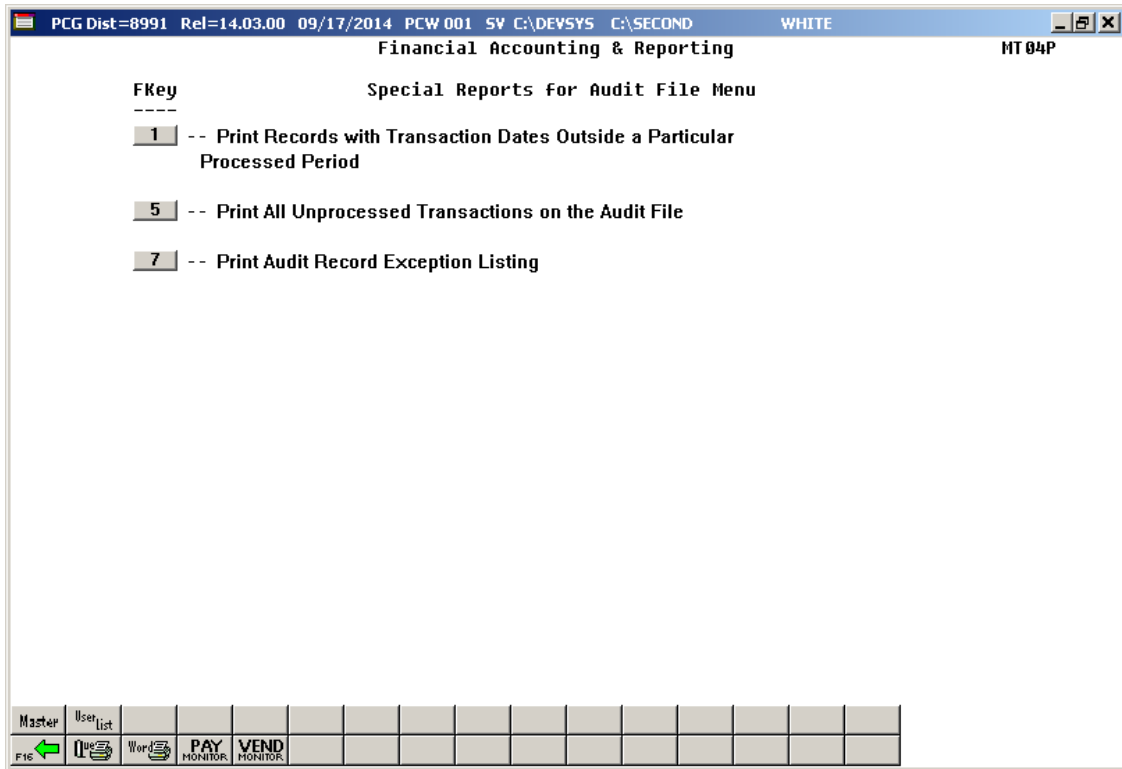
Step	Action
1	Select 9 (F9 - Financial Reporting and Month/Yr-End Close Menu).

The following screen displays:



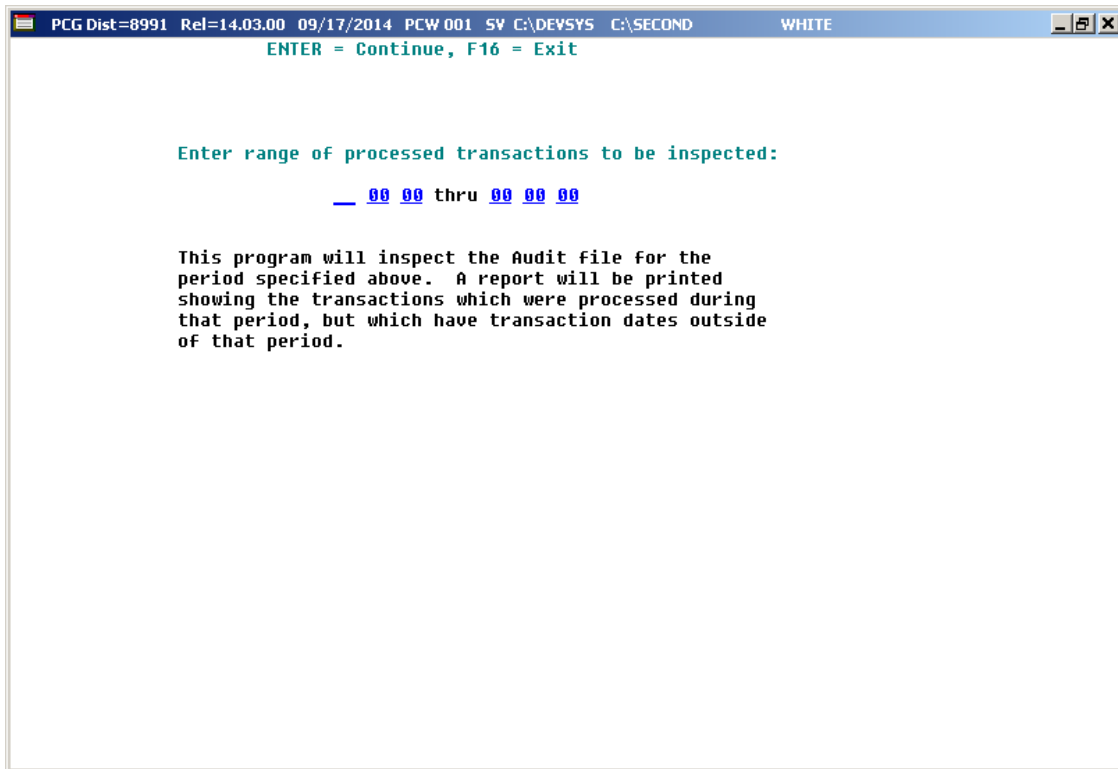
Step	Action
2	Select 4 (F4 - Special Reports for Audit File Menu).

The following screen displays:

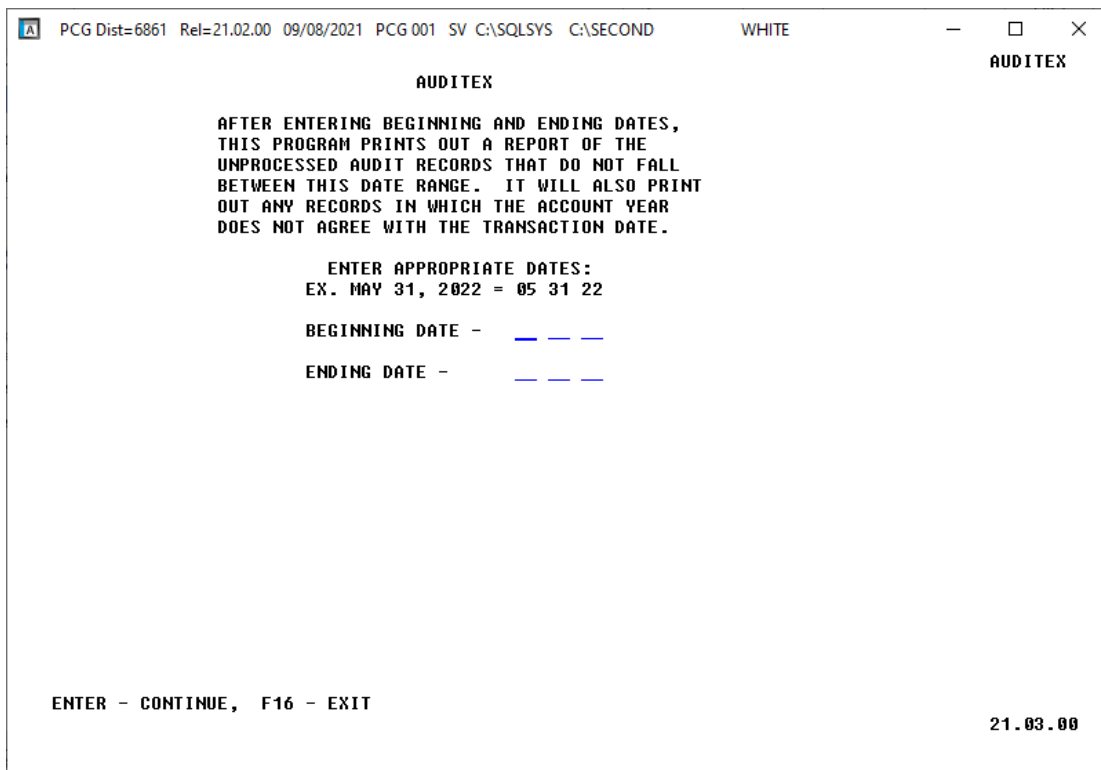


Step	Action
3	<p>For transactions outside a processing period: Select 1 (F1 - Print records with transaction dates outside a particular processed period), and proceed to <i>Step 4</i>.</p> <p>For unprocessed transactions: Select 5 (F5 - Print All unprocessed transactions on the Audit file). <i>The Financial Accounting & Reporting – Special Reports for Audit File Menu</i> redisplay. Proceed to <i>Step 6</i>.</p> <p>To print the Audit records Exceptions Report: Select 7 (F7 - Print Audit Record Exception Listing), and proceed to <i>Step 7</i>.</p>

For **Step 3-F1** selections, the following screen displays:

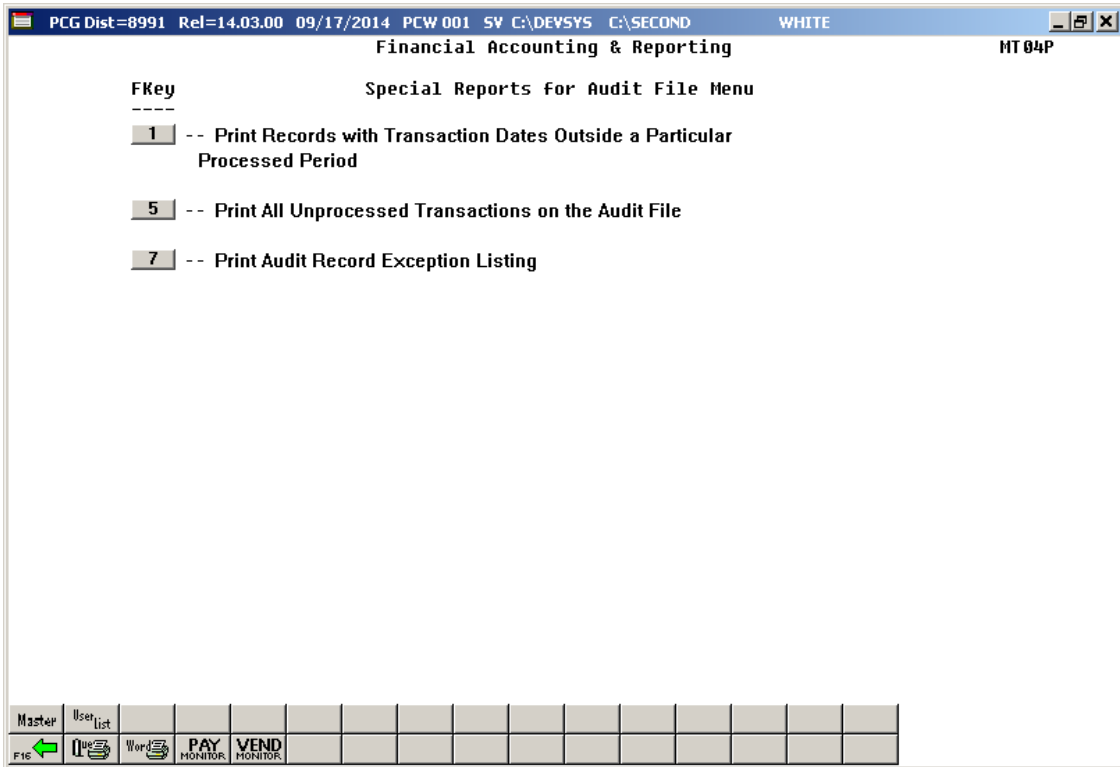






For **Step 3-F7** selections, the following screen displays:



Step	Action
4	Enter the date range (MM DD YY) in the fields and select Enter . “** Processing Request **” briefly displays.

The following screen displays:



Step	Action
5	<p>To print the report via the Uqueue Print Manager: Select  (Uqueue).</p> <p>To print the report via Microsoft® Word: Select  (MS WORD).</p> <p>Follow the instructions provided in the <i>Technical System Operations Guide, User Interface Procedures, Creating the Microsoft®-PCGenesis QWORD Macro for Report Printing</i> to create the macro necessary to use the feature where appropriate.</p>
6	<p>Select  (F16 - Exit) to return to the <i>Financial Accounting & Reporting – Reporting & Closing Menu</i>, or select  (Master) to return to the <i>Business Applications Master Menu</i>.</p>

Cl. Audit File Listing – Example

REPORT DATE 06/13/16		AUDIT FILE LISTING					PAGE 754				
CODE	BLNC	ACCOUNT NUMBER	TRAN DATE	DATE	TIME	USER	BANK	CHECK	PO-RCPT	SEQ	VENDOR
		AMOUNT DESCRIPTION		CONTROL	PROCESS	SOURCE					
JE3	0421	166040000006020000000000000000	033116	160609	8.54	PCW	BK01	000000	000000	5036	004727
		70.54- EMPLR SHARE FICA XFER - 88017 2108041			00000000		03				
CA1	0421	1660409990310022000001951000000	033116	160609	8.54	PCW	BK01	000000	000000	5036	004727
		70.54- EMPLR SHARE FICA XFER - 88017 2108042			00000000		08				
JE3	0421	166040000001010000000000000000	033116	160609	8.54	PCW	BK01	000000	000000	5036	004727
		70.54 EMPLR SHARE FICA XFER - 88017 2108043			00000000		08				
JE3	0421	166040000004210000000000000000	033116	160609	8.54	PCW	BK01	000000	000000	5036	004727
		70.54- EMPLR SHARE FICA XFER - 88017 2108044			00000000		08				
E01	0421	1610001011100022000001951000000	033116	160609	8.54	PCW	BK01	000000	000000	5036	004727
		70.54 EMPLR SHARE FICA XFER - 88017 2108045			00000000		03				
JE3	0421	161000000006020000000000000000	033116	160609	8.54	PCW	BK01	000000	000000	5036	004727
		70.54 EMPLR SHARE FICA XFER - 88017 2108046			00000000		03				
JE3	0421	161000000004210000000000000000	033116	160609	8.54	PCW	BK01	000000	000000	5036	004727
		70.54- EMPLR SHARE FICA XFER - 88017 2108047			00000000		03				
CA1	0421	1610001011100022000001951000000	033116	160609	8.55	PCW	BK01	000000	000000	5036	004727
		70.54 EMPLR SHARE FICA XFER - 88017 2108048			00000000		08				
JE3	0421	161000000004210000000000000000	033116	160609	8.55	PCW	BK01	000000	000000	5036	004727
		70.54 EMPLR SHARE FICA XFER - 88017 2108049			00000000		08				
JE3	0421	161000000001010000000000000000	033116	160609	8.55	PCW	BK01	000000	000000	5036	004727
		70.54- EMPLR SHARE FICA XFER - 88017 2108050			00000000		08				
E02	0421	1660409990310021000001951000000	033116	160609	8.55	PCW		000000	000000	8731	004863
		630.97- EMPLR SHARE GHI XFER - 88017 2108051			00000000		03				
JE3	0421	166040000004210000000000000000	033116	160609	8.55	PCW		000000	000000	8731	004863
		630.97 EMPLR SHARE GHI XFER - 88017 2108052			00000000		03				
JE3	0421	166040000006020000000000000000	033116	160609	8.55	PCW		000000	000000	8731	004863
		630.97- EMPLR SHARE GHI XFER - 88017 2108053			00000000		03				
CA1	0421	1660409990310021000001951000000	033116	160609	8.55	PCW	BK01	000000	000000	8731	004863
		630.97- EMPLR SHARE GHI XFER - 88017 2108054			00000000		08				
JE3	0421	166040000001010000000000000000	033116	160609	8.55	PCW	BK01	000000	000000	8731	004863
		630.97 EMPLR SHARE GHI XFER - 88017 2108055			00000000		08				
JE3	0421	166040000004210000000000000000	033116	160609	8.55	PCW	BK01	000000	000000	8731	004863
		630.97- EMPLR SHARE GHI XFER - 88017 2108056			00000000		08				
E01	0421	1610001011100021000001951000000	033116	160609	8.55	PCW	BK01	000000	000000	8731	004863
		630.97 EMPLR SHARE GHI XFER - 88017 2108057			00000000		03				
JE3	0421	161000000006020000000000000000	033116	160609	8.55	PCW	BK01	000000	000000	8731	004863
		630.97 EMPLR SHARE GHI XFER - 88017 2108058			00000000		03				
JE3	0421	161000000004210000000000000000	033116	160609	8.55	PCW	BK01	000000	000000	8731	004863
		630.97- EMPLR SHARE GHI XFER - 88017 2108059			00000000		03				
CA1	0421	1610001011100021000001951000000	033116	160609	8.55	PCW	BK01	000000	000000	8731	004863
		630.97 EMPLR SHARE GHI XFER - 88017 2108060			00000000		08				

C2. Audit File Exception Listing – Example

REPORT DATE		AUDIT FILE ERRORS										PAGE
06/13/2016												189
CNTL #	YEAR	FUND	FISC	PROG	FUNC	OBJECT	FAC	BLDG	CODE	DATE	AMOUNT	DESCRIPTION
994400	00	000	0	0000	0000	00000	0000	0	INF	04/30/15	\$0.00	UNPROCESSED RECORD - NOT BETWEEN DATES
994400 CHANGED	00	000	0	0000	0000	00000	0000	0	INF	04/30/15	\$0.00	TRANSACT. DATE NOT AGREE WITH ACCT. DATE
001838	00	000	0	0000	0000	00000	0000	0	INF	05/29/15	\$0.00	UNPROCESSED RECORD - NOT BETWEEN DATES
001838 CHANGED	00	000	0	0000	0000	00000	0000	0	INF	05/29/15	\$0.00	TRANSACT. DATE NOT AGREE WITH ACCT. DATE
004035	00	000	0	0000	0000	00000	0000	0	INF	05/29/15	\$0.00	UNPROCESSED RECORD - NOT BETWEEN DATES
004035 CHANGED	00	000	0	0000	0000	00000	0000	0	INF	05/29/15	\$0.00	TRANSACT. DATE NOT AGREE WITH ACCT. DATE
010033	00	000	0	0000	0000	00000	0000	0	INF	06/19/15	\$0.00	UNPROCESSED RECORD - NOT BETWEEN DATES
010033 CHANGED	00	000	0	0000	0000	00000	0000	0	INF	06/19/15	\$0.00	TRANSACT. DATE NOT AGREE WITH ACCT. DATE
010198	00	000	0	0000	0000	00000	0000	0	INF	06/19/15	\$0.00	UNPROCESSED RECORD - NOT BETWEEN DATES
010198 CHANGED	00	000	0	0000	0000	00000	0000	0	INF	06/19/15	\$0.00	TRANSACT. DATE NOT AGREE WITH ACCT. DATE
013787	00	000	0	0000	0000	00000	0000	0	INF	06/30/15	\$0.00	UNPROCESSED RECORD - NOT BETWEEN DATES
013787 CHANGED	00	000	0	0000	0000	00000	0000	0	INF	06/30/15	\$0.00	TRANSACT. DATE NOT AGREE WITH ACCT. DATE
015774	00	000	0	0000	0000	00000	0000	0	INF	06/30/15	\$0.00	UNPROCESSED RECORD - NOT BETWEEN DATES
015774 CHANGED	00	000	0	0000	0000	00000	0000	0	INF	06/30/15	\$0.00	TRANSACT. DATE NOT AGREE WITH ACCT. DATE
022551	00	000	0	0000	0000	00000	0000	0	INF	07/31/15	\$0.00	UNPROCESSED RECORD - NOT BETWEEN DATES
022551 CHANGED	00	000	0	0000	0000	00000	0000	0	INF	07/31/15	\$0.00	TRANSACT. DATE NOT AGREE WITH ACCT. DATE
024531	00	000	0	0000	0000	00000	0000	0	INF	07/31/15	\$0.00	UNPROCESSED RECORD - NOT BETWEEN DATES
024531 CHANGED	00	000	0	0000	0000	00000	0000	0	INF	07/31/15	\$0.00	TRANSACT. DATE NOT AGREE WITH ACCT. DATE