

Pkg Z Expenditure Reconciliation

This form is designed to demonstrate that all federal expenditures are recorded in an appropriate general ledger account and to reconcile expenditures by Assistance Listing Number (AL#) to the agency's cash basis records. Expenditures shown on PeopleSoft Combined Trial Balance report (CTB) for the last month of the appropriate fiscal year should be the amount to which federal expenditures are reconciled. Expenditures from the Summary of Receipts and Disbursements (SRD) report for June of the relative year are also compared for agreement. General instructions for producing an appropriate CTB report are shown below if needed.

- Line (35) input the AL# for each federal program for which the agency expended funds

(35) Assistance Listing Number		11.032		66.034		AL #:	
(36) Six Digit Expenditure GL#:		511000 Salary Expense		231,561.00		356,221.00	
		512000 Insur.Prem-Hlth-Life,etc		45,897.00		62,003.00	
		513000 FICA-Retirement Contributions		55,221.00		63,872.00	

- Line (36) All appropriate six-digit expenditure account numbers should be listed in this column. [Please see Statewide Accounting Manual section 3.7.5 and Appendix 4].

For the purposes of this reconciliation, it is only required to categorize expenditures down to the first 3 digits of account number. The agency may include more detailed account numbers if the agency deems it expedient or practical to do so.

Common expense account numbers are pre-populated in the form. Not all account numbers may be needed and additional account numbers may be added if necessary.

(36) Six Digit Expenditure GL#:	
511000 Salary Expense	
512000 Insur.Prem-Hlth-Life,etc	
513000 FICA-Retirement Contributions	
515000 Professional Services	
517000 Dependent Compensation	
519000 Inter/Intra Agcy Pmt-Pers Svcs	
521000 Travel - Reimbursements	
522000 Travel - Agency Direct Pmts	
531000 Misc. Administrative Expenses	
532000 Rent Expense	
533000 Maintenance & Repair Expense	
534000 Specialized Sup & Mat. Expense	
535000 Production,Safety,Security Exp	
536000 General Operating Expenses	

- input the sum of expenditures associated with the account number below line (36) in the column under the appropriate AL#.

lumber		11.032	66.034	
GL#:				
51000 Salary Expense	231,561.00	356,221.00		
512000 Insur. Prem-Hlth-Life, etc	45,897.00	62,003.00		
513000 FICA-Retirement Contributions	55,221.00	63,872.00		
515000 Professional Services	68,551.00	24,332.00		
517000 Reportable Compensation				
519000 Inter/intra Agcy Pmt-Pers Svcs				
521000 Travel - Reimbursements	9,800.00	5,521.00		
522000 Travel - Agency Direct Pmts	2,321.00	1,266.00		

- Line (38) Enter the total expenditures from: line 5 of package Z-1, line 13 of package Z-3, line 21 of package Z-4 or line 29 of Package Z-5 as appropriate.

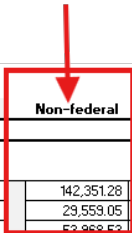
(37) Total expenditures per AL#:	512,693.05	580,513.09	-
(38) Total expenditures per Pkg Z: (cash basis)	512,693.05	580,513.09	-
(39) Difference: (should be \$0)	-	-	-

- Line (39) It is anticipated that there should be no difference reflected on this line. If there is a resulting difference, please provide a brief explanation of the difference with relevant AL# on Line (41). The Financial Reporting Unit and/or State Auditor's office may request additional information regarding differences shown to better understand agency's explanations.

(37) Total expenditures per AL#:	512,693.05	580,513.09	-
(38) Total expenditures per Pkg Z: (cash basis)	512,693.05	580,513.09	-
(39) Difference: (should be \$0)	-	-	-

- Line (40) Enter the amount of Expenditures relative to the AL# column from the June SRD report on this line. Please document any differences between expenditures per AL# and SRD amounts on line (41).

- After entering all federal award expenditures under appropriate AL#, enter all non-federal expenditures per account number in 'Non-federal' column.



	Non-federal	Total:
	142,351.28	730,133.28
	29,559.05	137,459.05
	53,968.53	173,061.53
	26,372.79	119,255.79
		-
	1,926.84	1,926.84
	2,974.35	18,295.35
	1,156.57	4,743.57
	15,681.90	83,501.90
	13,627.12	110,945.12
		1,155.05
		-
	99.75	99.75
	8,468.82	8,468.82
		-
	271.63	396.63
		93.09
		-
		-
		-
		-

- The total MUST agree with relevant account number as shown on the CTB report.

35) Assistance Listing Number	AL #:								Non-federal	Total:
	11.032	66.034								
36) Six Digit Expenditure GL#:										
51000 Salary Expense	231,561.00	356,221.00						142,351.28	730,133.28	
512000 Insur.Prem-Hlth-Life,etc	45,897.00	62,003.00						29,559.05	137,459.05	
513000 FICA-Retirement Contributions	55,221.00	63,872.00						53,968.53	173,061.53	
515000 Professional Services	68,551.00	24,332.00						26,372.79	119,255.79	
517000 Reportable Compensation									-	
519000 Inter/Intra Agcy Pmt-Pers Svcs								1,926.84	1,926.84	

Expenses		
511000	Salary Expense	730,133.28
512000	Insur.Prem-Hlth-Life,etc	137,459.05
513000	FICA-Retirement Contributions	173,061.53
515000	Professional Services	119,255.79
519000	Inter/Intra Agcy Pmt-Pers Svcs	1,926.84
521000	Travel - Reimbursements	18,295.35

If your agency has a significant number of federal awards or six-digit account numbers it may be necessary to use additional expenditure reconciliation forms to capture all AL#'s. If that is necessary for your agency, please only reflect Non-federal on final sheet used.