



**COLORADO**

**Department of Personnel  
& Administration**

**OFFICE OF THE STATE CONTROLLER**

**DIAGNOSTIC REPORTS  
GUIDE**

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**UPDATED MARCH 2024**

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## Introduction

The diagnostic reports are used as a monitoring tool by both the departments and the OSC for management purposes, in the quarterly reporting process (see Chapter 5, Section 4 for more information on quarterly reporting), and for assuring that departments have completed critical year-end closing processes. The reports can be found in the OSC Diagnostic Folder, unless otherwise noted.

It is the intent of this guide to provide more detailed information on the OSC diagnostic reports including the purpose of each report, the data elements provided on each report, how to interpret each report, and possible follow-up steps that should be taken.

Examples provided are for illustrative purposes only and should not be used as an evaluation of the departments shown. Additionally, the “How to read this report” and “Possible actions include” section present common scenarios. It is possible that they may not apply to all situations. Please contact your department controller or the OSC Financial Specialist assigned to your department for additional assistance interpreting and acting on the OSC diagnostic reports.

Some formatting differences may exist between the example reports provided in this guide and the active reports in infoAdvantage. Additional reports will be added to this guide and it will be updated as changes occur, so check back in the future for updated version of this guide.

<b>infoAdvantage Report ID</b>	<b>Report Title</b>	<b>Description</b>
Department Reports Folder	Exhibit J Financial Statement Report	This report provides the State presentation of specific Departments/Funds required to issue stand-alone financial statements. Stand-alone financial statements must be reconciled to this report on the Exhibit J.
OSC-001	Appropriations with \$0 Budget	This report identifies appropriation units with expenses and \$0 budgets. Departments should record budget or reclassify expenses as necessary. Institutions of Higher Education should reclassify non-appropriated expenses posted by central service departments to non- budgeted posting codes.
OSC-002	Cash Out of Balance on JV1STND, JVC, and CHC Transactions	This report identifies instances where Treasury pooled cash does not net to zero within a single transaction. Report totals should net to \$0 by department or by transaction department for transactions crossing cabinets.
OSC-003 OSC-003-A OSC-003-B	Abnormal Balances BSA – Abnormal Balances Operating – Abnormal Balances	These reports identify abnormal balances and clearing accounts with balances. This report does not include Fund 4710 or 399x, nor does it include deficit cash balances in Fund 1000, 4610, or 4611. Items on this report need to be investigated and generally require correcting entries. The OSC-003-A and OSC-003-B reports are available for departments that prefer to run the balance sheet and operating <i>accounts</i> separately.

<b>infoAdvantage Report ID</b>	<b>Report Title</b>	<b>Description</b>
OSC-004	TABOR – Nonexempt Revenue Variance Report	This report assists in the evaluation of the accuracy and completeness of TABOR revenue.
OSC-006	Long Bill Operating	This report is updated annually to assist with the review and reconciliation of the booking of the operating section of the long bill.
OSC-007	Long Bill Capital	This report is updated annually to assist with the review and reconciliation of the booking of the capital construction section of the long bill.
OSC-008	Missing Data Elements	This report identifies transactions processed with missing appropriation units, revenue source codes, object codes, funds, departments, and balance sheet accounts. Corrections can be made using the JVIADVN transaction.
OSC-009	Overexpenditure	This report identifies overexpended line items at the legal level of control. Reports in the budget to actual folder (BA-xxx reports) or the all LBLI tab can be used to review budgets at a lower level.
OSC-010	Under Earned Revenue	This report identifies appropriation types with insufficient revenue to cover expenditures in Fund 1000, 4610, or 4611. This report will include fund balance authority as earned revenue via Event Type XG30. Underearned revenue at year-end is reported as an overexpenditure.
OSC-011	IHE Capital Transfers Compared to Expenditures	This report shows mismatches between transfers out of the Capital Construction Fund, and project level expenditures within Higher Education Funds. The BSA 6610 capitalization offset is excluded from this report.
OSC-012	Transfer Balancing - Other Cabinet	This report identifies net out-of-balance conditions for transfers across cabinet.
OSC-013	Transfer Balancing - Same Cabinet	This report identifies net out-of-balance conditions for transfers within the same cabinet.
OSC-014	Transfer Balancing – Higher Education	This report identifies net out-of-balance conditions for transfers across higher education institutions and between institutions and other non-institution departments/cabinets.
OSC-015	IHE Noncapitalizable Emergency Projects	This report compares DPA emergency maintenance funds expenditures and the revenue recorded by higher education institutions.
OSC-016	Unbudgeted Posting Codes	This report contains a summary of unbudgeted expenditures and revenues to allow for identification of potential problems such as improper use of unbudgeted posting codes or missing unbudgeted entries.

<b>infoAdvantage Report ID</b>	<b>Report Title</b>	<b>Description</b>
OSC-017	TABOR Audit Adjustments	This report is used by the OSC to review entries impacting TABOR.
OSC-018	Exhibit Reconciling Balances	This report assists in the preparation of exhibits required to tie to CORE ending balances.
OSC-019 OSC-019-A	Capital Construction Reversions and Carryforwards COP Projects Reversions and Carryforwards	These reports provide a listing of both expiring and continuing capital construction projects. The OSC-019-A also reports total project budget and percentage expended for COP projects.
OSC-021	Split Funded Capital Construction Projects	This report provides a summary of capital construction expenditures expressed as a percentage of the project budget. Projects with multiple funding sources should be spent proportionally.
OSC-022	BFY FY Mismatch Revenues and Expenditures	This report identifies transactions posted with mismatched fiscal year and budget fiscal year values.
OSC-023	Cash Funds Report	This report is used for uncommitted cash fund reserve reporting per 24-71-402, C.R.S. including the turnaround report and the final statutory report. Departments are encouraged to use this report throughout the year to ensure fee revenues are properly recorded (see Chapter 5, Section 7).
OSC-024	Fund Balance Deficits	This report lists funds with deficit fund balances at the cabinet and department code levels. The second tab on this report shows fund balances for all funds, whether in a deficit position or not. As deficit fund balances are treated as overexpenditures, this report excludes pension and OPEB balances and OSC use only department codes (department codes with X as the second character).
OSC-028	Budget Augmenting Revenue	This report identifies revenue in excess of expenditures in cash, federal, and reappropriated appropriations in the general fund.
OSC-029	Variance Analysis	Financial statement variance analysis to be used at year-end. This report assists in the evaluation of the accuracy and completeness of CORE balances.
OSC-030	HB20-1426 Federal Funds Turnaround Report	This report identified budgeted expenditures in federal appropriation units, and serves as a turnaround report for OSPB in its preparation of reporting required by HB20-1426.
OSC-031	Average Daily Cash Deficit Balance by Calendar Months in a Quarter	This report lists average daily cash deficit balances by calendar months in a quarter for funds at the cabinet level, excluding fund 1000, 4610, and 4611. It also includes cash and fund balances by the fiscal quarter-end to assist departments on identifying accounts where an approved loan or advance is or may be required at the end of the fiscal year.

## OSC-001 – Appropriations with \$0 Budget

Purpose:

This report identifies appropriation units with budgeted expenses and encumbrances recorded against \$0 budgets at level 3 for structures 190 and 191 (BQ190LV3 and BQ191LV3).

Sample report from infoAdvantage:

Report ID: OSC-001		CORE infoAdvantage			Page 1 of 1
Run Date: 10/27/17		Appropriation Units with Expenses and \$0 Budgets			
A	B	C	D	E	F
Cabinet	Appropriation	Appropriation Name	Fund	Current Legal Budget(90/91,3)	Budgeted Expenses Including Encumbrances
A	AC2810TFR	Supplier Database Revenue Transfers	2810	0.00	793,172.64
A	ACTAA1711	DHS/DeNier Bldg Gym Ceiling Structure Failure	4610	0.00	(1,090.00)
A	AGABXOP10	EDO Operating Expense	1000	0.00	40.65
A	AXPAEP321	Capitol Complex Master Plan	4610	0.00	168,601.09
A	AXPAFP047	Cap Comp Leased Space Maint	4610	0.00	158,337.50

The following table describes the information provided on the report:

Item	Description
A	<b>Cabinet:</b> The single character cabinet code.
B	<b>Appropriation:</b> The appropriation unit code.
C	<b>Appropriation Name:</b> The appropriation unit name from the APPR table.
D	<b>Fund:</b> The fund code.
E	<b>Current Legal Budget:</b> The current legal budget as of the report run date.
F	<b>Budgeted Expenses Including Encumbrances:</b> Total of budgeted expenses and encumbrances as of the report run date.

How to read this report:

Any item listed on this report is a potential problem. Items listed should be researched and corrected if necessary. Balances may be creating legal overexpenditures and should be reviewed in conjunction with the OSC-009 report.

Possible actions include:

- ♦ Reclassify expenses and encumbrances to a different appropriation unit with a budget
- ♦ Record budget for the line
- ♦ Explain the balance if it is not creating a legal overexpenditure
- ♦ Reclassify budgeted expenses to nonbudgeted (if appropriate, e.g. higher education, compensated absences, general fund payday shift, etc.)



## OSC-002 – Cash Out of Balance on JV1STND, JVC & CHC Transactions

Purpose:

This report identifies instances where cash does not net to zero within a single transaction.

Sample report from infoAdvantage:

Report ID: OSC-002

CORE infoAdvantage

Run Date: 5/3/16

Cash Out of Balance JV1STND,JVC & CHC Documents

Run Time: 2:58:34 PM

A

B

C

D

E

F

G - Department of Higher Education

Jrnl Doc (Code,Dept,ID,Vers)	AP	Jrnl Debit Amt	Jrnl Credit Amt	Net
JV1STND,GDAA,20160000000000005280,1	1	42.02	0.00	42.02
Cabinet Total:				42.02

Grand Total

42.02

The following table describes the information provided on the report:

Item	Description
A	<b>Cabinet:</b> The single character cabinet code and cabinet name.
B	<b>Jrnl Doc:</b> The journal transaction (code, department, ID number, version).
C	<b>AP:</b> The accounting period the Jrnl Doc posted to.
D	<b>Jrnl Debit Amt:</b> The total debits posted to posting code A001 - Cash.
E	<b>Jrnl Credit Amt:</b> The total credits posted to posting code A001 - Cash.
F	<b>Net:</b> Net debits and credits posted to posting code A001 – Cash.

How to read this report:

Report totals should equal \$0.00. Any item listed on this report is a potential problem creating a reconciling item for Treasury. Items listed should be researched and corrected if necessary.

Possible actions include:

- ♦ Reverse the entry and post using the correct transaction
- ♦ Modify the entry or record another entry to balance cash
- ♦ Explain the balance

## OSC-003 – Abnormal Balances

### OSC-003-A BSA – Abnormal Balances

### OSC-003-B Operating – Abnormal Balances

#### Purpose:

These reports identify abnormal balances and clearing accounts with balances. These reports do not include Fund 4710 or 399x; deficit cash balances in Fund 1000, 4610, or 4611; nor BSA 1043, 4031, 4032, 5031, 5032. The OSC-003-A and OSC-003-B contain the same information as the OSC-003 combined report and are available in the event the OSC-003 combined report times out due to a large number of records.

#### Sample report from infoAdvantage:

Report ID: OSC-003		Run Date: 10/27/2017		Run Time: 11:31 AM		CORE infoAdvantage Abnormal Balances Report		Page 1 of 1			
						BSA (Excluding: 1043;4031;4032;5031;5032)					
Fiscal Year	Accounting Period	Cabinet	Department	Fund	BSA	BSA Name	OSC Account Type	Natural Acct Balance: Debit, Credit, or Zero	Abnormal Condition - BSA	End Balance	
2018	3	A	AAAA	1000	2233	Fringe Liability Clearing	Liability	C	Liability with Debit Balance	283.56	
2018	3	A	AABA	11P0	2233	Fringe Liability Clearing	Liability	C	Liability with Debit Balance	0.14	
2018	3	A	AABA	7190	2233	Fringe Liability Clearing	Liability	C	Liability with Debit Balance	0.26	
2018	3	A	AADA	21A0	2233	Fringe Liability Clearing	Liability	C	Liability with Debit Balance	0.12	
2018	3	A	AADA	26K0	2233	Fringe Liability Clearing	Liability	C	Liability with Debit Balance	0.01	
2018	3	A	AAEA	9000	2330	Intergovernmental Payables - General	Liability	C	Liability with Debit Balance	1,339,351.15	
Sum:										1,339,635.24	

The following table describes the information provided on the report:

Item	Description
A	<b>BSA:</b> The subtitle of the report displayed (BSA, Cash, Object, or Revenue).
B	<b>BSA:</b> The account code and name (BSA, Object, or Revenue).
C	<b>OSC Account Type:</b> The account type of Item B above (only applicable to BSA and Cash reports).
D	<b>Natural Acct Balance:</b> The natural account balance for Item B above defined in account rollups (BSA Type, Object Type, Revenue Type).
E	<b>Abnormal Condition:</b> Brief description of the type of abnormal balance.
F	<b>End Balance:</b> Ending balance for the account for the accounting period.

#### How to read this report:

Any item listed on this report is a potential problem. Items listed on the report should be researched and any necessary corrections should be made. The department should be prepared to explain any balances remaining at the end of the fiscal year to either the OSC or the department's auditors.

#### Possible actions include:

- ♦ Record an entry to correct the balance
- ♦ Explain the balance

## OSC-004 – TABOR – Nonexempt Revenue Variance Report

Purpose:

This report assists in the evaluation of the accuracy and completeness of TABOR revenue. Variance analysis explanations are due to the OSC by the date provided in the annual open/close calendar to support the annual TABOR report.

Sample report from infoAdvantage:

Report ID: OSC-004		CORE		Page 1 of 1						
Run Date:		TABOR - Nonexempt Revenue Variance 2016-2017								
		(Fiscal year is hardcoded - query for this report.)								
Run Time:	0:07 PM	For 2016-2017								
Dept	Revenue Source	Revenue Source Name	Fund	Fund Name	GCF	Exemption Status	FY 2017	FY 2016	Variance	Percent
RAAA	4500	Other Public Safety Service Fees	22Q0	Colorado Bureau of Investigation Identification Unit Fund	C	Nonexempt	109,595.91	0	109,595.91	100%
RBAA	4500	Other Public Safety Service Fees	17G0	Auto Theft Prevention Cash Fund	C	Nonexempt	7,390,078.00	4,551,310.50	2,838,767.50	62%
RBAA	4502	Vehicle Number Inspection Fee	29U0	Vehicle Identification Number Fund	C	Nonexempt	206,888.89	64,212.68	142,676.21	222%
RBAA	7700	Local Grants and Contracts	2710	State Patrol Special Events Fund	C	Nonexempt	924,545.79	1,379,647.68	(455,101.89)	-33%
RBAA	8300	Miscellaneous Revenues - Operating Nonexempt	1000	General Fund - Unrestricted	G	Nonexempt	12,857.43	235,977.85	(223,120.42)	-95%
RCAA	4200	Other Business Licenses and Permits	12C0	Fire Suppression Cash Fund	C	Nonexempt	334,168.40	148,042.46	186,125.94	126%
RCAA	4500	Other Public Safety Service Fees	22S0	Public School Construction and Inspection Fund	C	Nonexempt	2,491,843.28	1,395,276.76	1,096,566.52	79%
RCAA	4500	Other Public Safety Service Fees	27B0	Wildland Fire Cost Recovery Fund	C	Nonexempt	893,326.48	2,965,184.72	(2,071,858.24)	-70%
RCAA	4500	Other Public Safety Service Fees	27K0	Health Facility Construction and Inspection Fund	C	Nonexempt	813,196.10	1,715,326.96	(902,130.86)	-53%
RCAA	8001	Local Government - Nongrant Funds - Counties	26Z0	Emergency Fire Fund	C	Nonexempt	1,000,000.18	0	1,000,000.18	100%
RCAA	8001	Local Government - Nongrant Funds - Counties	27B0	Wildland Fire Cost Recovery Fund	C	Nonexempt	219,577.13	85,523.70	134,053.43	157%
RCAA	8200	Other Intergovernmental Revenue	27B0	Wildland Fire Cost Recovery Fund	C	Nonexempt	1,598,748.34	0	1,598,748.34	100%
RCAA	8300	Miscellaneous Revenues - Operating Nonexempt	26Z0	Emergency Fire Fund	C	Nonexempt	57.88	845,905.01	(845,847.13)	-100%
REAA	4500	Other Public Safety Service Fees	29H0	State Toxicology Laboratory Fund	C	Nonexempt	346,783.00	229,265.00	117,518.00	51%
Totals							16,341,666.61	13,615,673.32		

The following table describes the information provided on the report:

Item	Description
A	<b>For:</b> The two years being compared.
B	<b>Revenue Source:</b> The revenue source code of the variance.
C	<b>GCF:</b> General – General Purpose Revenue in fund 1000, <b>Cash</b> – Cash revenue, <b>Federal</b> – Federal revenue.
D	<b>Exemption Status:</b> TABOR exemption status.

How to read this report:

This report should be used throughout the year, but especially during the last quarter and year end close to identify potential issues with TABOR revenue balances. Variances on the “Variance with Filters” tab will need to be explained by the date on the annual open/close calendar. The OSC provides instructions for responding to this report each fiscal year end close.

Possible actions include:

- ♦ Record an entry to correct TABOR revenue
- ♦ Provide explanations for material variances in accordance with the guidance provided by the OSC each year

## OSC-006 – Long Bill Operating & OSC-007 – Long Bill Capital

### Purpose:

These reports are updated annually to assist with review and reconciliation of the booking of the long bill. Multiple tabs are provided on this report to review the long bill booking at the cabinet, group, line, and category levels of control.

### Sample report from infoAdvantage:

Report ID: OSC-006

Run Date: 3/1/18

Run Time: 1:28:55

CORE Intage

Long Bill Operating

Group Level

Page 1 of 1

BFY	Cabinet	Group	Group Name	G	C	R	F	Total
2018 K	DVR	DVR	Division of Vocational Rehabilitation		789,147.00	4,939,313.00	38,286,424.00	44,014,884.00
2018 K	DVR	DVR	Vocational Rehabilitation Programs	4,451,642.00				4,451,642.00
2018 K	KAA	KAA	Executive Director's Office	4,460,255.00		670,789.00	26,639,151.00	31,770,195.00
2018 K	KAA	KAA	Executive Director'S Office		20,766,536.00			20,766,536.00
2018 K	KAB	KAB	Div Of Unemployment Insurance	38,361.00	12,031,533.00		29,512,130.00	41,582,024.00
2018 K	KAD	KAD	DIVISION OF EMPLOYMENT AND TRAINING	4,969,631.00				4,969,631.00
2018 K	KAD	KAD	Employment & Training Programs		10,670,627.00	3,886,030.00	47,749,296.00	62,305,953.00
2018 K	KAF	KAF	Labor Market Information				2,178,588.00	2,178,588.00
2018 K	KAK	KAK	Division of Labor	588,160.00				588,160.00
2018 K	KAK	KAK	Division Of Labor		1,289,751.00			1,289,751.00
2018 K	KAT	KAT	Div Of Oil & Public Safety		5,602,894.00	19,318.00	709,421.00	6,331,633.00
2018 K	KCA	KCA	Workers' Compensation		11,880,927.00			11,880,927.00
2018 K	KCC	KCC	Major Med/Sub Injury		9,457,825.00			9,457,825.00
2018 K	KCE	KCE	Office of Independent Living Services	6,872,909.00	30,036.00		364,540.00	7,267,485.00
Total				21,380,958.00	72,519,276.00	9,515,450.00	145,439,550.00	248,855,234.00

The following table describes the information provided on the report:

Item	Description
A	<b>Group Level:</b> The level of control viewed on this tab of the report.
B	<b>Group:</b> Long bill group code (available from the coded long bill distributed by the OSC to departments).
C	<b>G/X/C/R/F:</b> The amount booked in each funding source ( <b>G</b> eneral, <b>G</b> eneral Exempt, <b>C</b> ash, <b>R</b> eappropriated, <b>F</b> ederal).

### How to read this report:

Amounts on the cabinet, group, and line tabs of the report can be compared to the adopted long bill. Group and line coding is provided by the OSC to departments on the coded long bill distributed after it is interfaced from PB to CORE. The instructions and cover page tabs provide additional information on the spending authority indicator and appropriation types included on each report.

### Possible actions include:

- ♦ Compare reports to adopted long bill
- ♦ Contact the Financial Services Unit to resolve any differences or questions



## OSC-009 – Overexpenditure

### Purpose:

This report identifies overexpended line items at the legal level of control. This report lists budget overexpenditures. The OSC-010 report lists overexpenditures caused by underearned revenue.

Sample report from infoAdvantage:

Report ID: OSC-009		CORE infoAdvantage				Page 1 of 1			
Run Date: 1/17/17	A	B	C	D	E	F	G	H	I
Run Time: 07:17									
Cabinet	FSC	Appropriation Category	Long Bill Group	Long Bill Group Name	Long Bill Line Item Number	Long Bill Line Item Number Name	Current Legal Bud(90,3)	Budgeted Expenses Bud (90,3)	Overexpended
G	028	N	GA6	Non Appropriated Funds	GA023	Colorado Challenge	112,092.40	112,173.00	(80.60)
G	101	N	G1F	University of Colorado Non Appropriated F	GFA11	University Of Colo-Regents	0.00	7,466.82	(7,466.82)
G	105	N	G1F	University of Colorado Non Appropriated F	GFE11	Univ Of Colo-Health Sciences	0.00	2,743.33	(2,743.33)
G	115	N	G1G	Colorado State University Non Appropriater	GGA11	State Board Of Agriculture	0.00	17,227.04	(17,227.04)
G	116	N	G1G	Colorado State University Non Appropriater	GGB11	Colorado State University	0.00	39.35	(39.35)
G	123	N	G1G	Colorado State University Non Appropriater	GGJ11	Csu - Pueblo	0.00	196,565.07	(196,565.07)
G	124	N	G1G	Colorado State University Non Appropriater	GGE11	Csu - Global Campus	0.00	27.11	(27.11)
G	136	N	G1Y	Adams State University Non Appropriated F	GYA11	Adams State Non Appropriated	0.00	165,990.62	(165,990.62)
G	137	N	G1Z	Colorado Mesa University Non Appropriater	GZA11	Mesa State Non Appropriated	0.00	251,446.93	(251,446.93)

The following table describes the information provided on the report:

Item	Description
A	<b>FSC:</b> Funding source code (last three characters of appropriation type code).
B	<b>Appropriation Category:</b> The appropriation category of this budget line.
C	<b>Long Bill Group:</b> Last three characters of appropriation group code.
D	<b>Long Bill Group Name:</b> Appropriation group code name.
E	<b>Long Bill Line Item Number:</b> Last four characters of appropriation class code.
F	<b>Long Bill Line Item Number Name:</b> Appropriation class code name.
G	<b>Current Legal Bud:</b> Legal budget as of the report run date.
H	<b>Budgeted Expenses Bud:</b> Budgeted expenses as of the report run date.
I	<b>Overexpended:</b> Budgeted expenses in excess of current legal budget.

### How to read this report:

Any item listed on this report is a problem. Items listed on the report should be researched and any necessary corrections should be made.

### Possible actions include:

- ♦ Reclassify expenses to another budget line
- ♦ Reclassify budgeted expenses to nonbudgeted (if appropriate, e.g. higher education, compensated absences, general fund paydate shift, etc.)
- ♦ Evaluate for eligibility for like-purpose appropriation transfer (24-75-108, C.R.S.)
- ♦ Submit an overexpenditure form for approval by the Governor and State Controller

## OSC-010 – Under Earned Revenue

Purpose:

This report identifies legal overexpenditures due to underearning of cash, reappropriated, or federal revenue in the general fund, capital construction fund, or information technology capital account.

Sample report from infoAdvantage:

Report ID: OSC-010						
Run Date: 5/3/2016						
CORE infoAdvantage						
Under-Earned Revenue						
A	B	C	D	E	F	G
Long Bill	LBLI	Appr Type	Current Legal Budget(90,3)	Budgeted Expenses	Budgeted Revenue	Under-Earned Revenue
GAD	05065	GFGAD	6,672,531.95	3,987,048.60	(3,658,041.04)	329,007.56
GKD	05750	GCGKD	328,500.00	514,063.98	0.00	514,063.98
GAG	05814	GFGAG	582,930.97	470,175.50	(87,833.44)	382,342.06
GTC	78080	GCGTC	86,509.40	9,299.70	0.00	9,299.70
GTC	78489	GCGTC	89,695.50	29,758.75	0.00	29,758.75
GTC	78581	GCGTC	146,931.04	67,760.00	0.00	67,760.00
GTC	78583	GCGTC	189,826.45	79,300.06	0.00	79,300.06
GTC	78585	GCGTC	700,000.00	100,355.05	0.00	100,355.05
GTC	78613	GCGTC	415,813.49	110,841.54	0.00	110,841.54
GPD	78663	GCGPD	16,404,160.00	4,535.00	0.00	4,535.00
GA6	GA011	GCGA6	18,796.42	15,796.58	(6,945.18)	8,851.40
GA6	GA023	GFGA6	3,517,473.72	735,157.72	(386,730.56)	348,427.16
GA6	GA024	GCGA6	120,833.35	47,183.60	0.00	47,183.60
GA7	GA026	GFGA7	2,100,000.00	1,528,081.80	(184,327.25)	1,343,754.55
GA3	GAA02	GFGA3	833,742.01	147,789.38	(145,225.23)	2,564.15
GA6	GAA09	GFGA6	965.73	560.48	(550.00)	10.48

The following table describes the information provided on the report:

Item	Description
A	<b>Long Bill:</b> Long bill group (last three characters of appropriation group code).
B	<b>LBLI:</b> Long bill line item number (last four characters of appropriation class code).
C	<b>Appr Type:</b> Appropriation type code.
D	<b>Current Legal Budget:</b> Legal budget as of the report run date.
E	<b>Budgeted Expenses:</b> Budgeted expenses through the period of the report.
F	<b>Budgeted Revenue:</b> Budgeted revenue through the period of the report.
G	<b>Under-Earned Revenue:</b> Budgeted expenses in excess of budgeted revenue.

How to read this report:

Any item listed on this report is a problem. Items listed on the report should be researched and any necessary corrections should be made.

Possible actions include:

- ♦ Reclassify expenses to another budget line
- ♦ Reclassify budgeted expenses to nonbudgeted (if appropriate, e.g. higher education, compensated absences, general fund paydate shift, etc.)
- ♦ Reclassify or record revenue, including 9523 revenue
- ♦ Submit an overexpenditure form for approval by the Governor and State Controller



## OSC-011 – IHE Capital Transfers Compared to Expenditures

### Purpose:

This report compares transfers from the Capital Construction Fund to the Higher Education Fund expenses recorded for the project (excluding the 6610 Capital Clearing Offset). This report also compares the balance in the 6610 Capital Clearing Offset account to the Higher Education Fund expenses recorded for the project.

### Sample report from infoAdvantage:

GJMA - Trinidad State Junior College										
		B	C	D	E	F	G	H	I	J
Fiscal Year	Accounting Period	Higher Ed Capital Appropriation Unit	Long Bill Line Item No.	Funding Source Code	Appropriation Class Name	Higher Education Fund Expense Excluding 6610 Capital Clearing Offset	Capital Construction Fund Transfer Expenditure	Expenditure Difference	Higher Education Fund 6610 Capital Clearing Offset Amount	Capitalization Difference
2017 10		G*PCY048*	GR78574	PCY	M13048 Replace Security and Lock Systems	48,860.90		48,860.90	(31,383.04)	17,477.86
2017 10		G*PGC169*	GR78685	PGC	2009-169M14 Replace Roof and Install Rooftop HVAC	634,673.51	171,722.05	462,951.46	(191.56)	634,481.95
						683,534.41	171,722.05	511,812.36	(31,574.60)	651,959.81

The following table describes the information provided on the report:

Item	Description
A	Department code and name.
B	<b>Higher Ed Capital Appropriation Unit:</b> Appropriation unit used in Capital Construction Fund and Higher Education Fund.
C	<b>Long Bill Line Item No.:</b> Appropriation class code.
D	<b>Funding Source Code:</b> Funding source code (last three characters of appropriation type code).
E	<b>Appropriation Class Name:</b> Appropriation class code name.
F	<b>Higher Education Fund Expense Excluding 6610 Capital Clearing Offset:</b> Project expenses recorded in the higher education fund.
G	<b>Capital Construction Fund Transfer Expenditure:</b> Transfers from the Capital Construction Fund to the Higher Education Fund to support project expenses in the Higher Education Fund.
H	<b>Expenditure Difference:</b> Deficit/(Excess) transfers from the Capital Construction Fund to the Higher Education Fund (Item F minus Item G).
I	<b>Higher Education Fund 6610 Capital Clearing Offset Amount:</b> 6610 balance for the project.
J	<b>Capitalization Difference:</b> The difference between 6610 balance and total project expenses excluding 6610 (Item F minus Item I).

### How to read this report:

Any amounts in the Expenditure Difference or Capitalization Difference columns are possible problems.

Items listed on the report should be researched and any necessary corrections should be made.

Appropriate Capitalization Differences may exist due to non-capitalized project expenses or due to the Institution of Higher Education not using the 6610 Capital Clearing Offset account in CORE. The department should be prepared to explain any balances remaining at the end of the fiscal year to either the OSC or the department's auditors.

### Possible actions include:

- ♦ Record an entry to correct the balance
- ♦ Explain the balance (e.g., "\$X of the project expenses were not capitalized" or "6610 Capital Clearing Offset account is not used by this IHE")



## OSC-012 – Transfer Balancing – Other Cabinet

**Purpose:**

This report balances transfers across cabinets. Transfers must be in balance prior to fiscal year end close for financial statement elimination and presentation. Transfers are shown on multiple tabs to better facilitate balancing and analysis.

<b>Tab</b>	<b>Description</b>
Interfund Transfers	Balances transfers recorded using the interfund transfer codes.
Intrafund Transfers	Balances transfers recorded using the intrafund transfer codes.
FML HE Payments to Treasury	Balances transfers recorded using the higher education COP transfer codes. This tab should only apply to higher education and Treasury, unless used by another cabinet in error.
Transfers Into GF	Balances transfers recorded using the general fund transfer codes.
Transfer Out of GF Surplus	Balances transfers recorded using general fund surplus transfer codes.
HUTF Transfers	Balances transfers recorded using the Highway Users Tax Fund transfer codes. This tab generally only applies to Treasury and cabinets receiving appropriations from the HUTF.
By FCAT	This tab is used by the OSC.

## OSC-012 – Interfund Transfers tab

Purpose of this tab:

This tab of the report balances interfund transfers across cabinets. Transfers should be properly classified as interfund and intrafund and this tab reflects balances in the interfund transfer codes. The inter and intra fund classification should be based on the FCAT of each fund (i.e. transfers from G100 to I500 should be classified as interfund).

Sample report from infoAdvantage:

Cabinet - A <span style="float: right;">H</span>									
Cabinet Sub-Group - A <span style="float: right;">B</span>									
Fund Category	Cabinet	Sub-Group	Department	Fund	Closing Classification	Object or Revenue Source	Name	Net Activity Amount	
G100	A	A	AAAA	1000	14	900A	Operating Transfer from Personnel	(873,824.00)	
G200	A	A	AABA	11L0	10	700A	Operating Transfers to Personnel	873,824.00	
I100	A	A	AADA	6010	10	700A	Operating Transfers to Personnel	351,665.19	
I100	A	A	AADA	6010	14	900A	Operating Transfer from Personnel	(524,331.08)	
I500	A	A	AADA	6100	10	700A	Operating Transfers to Personnel	200,082.25	
P300	A	A	AABA	91E0	14	900A	Operating Transfer from Personnel	(819,064.02)	
P300	A	A	AABA	91S0	14	900A	Operating Transfer from Personnel	(8,653.26)	
R600	A	A	AABA	20H0	10	700A	Operating Transfers to Personnel	827,717.28	
Subtotal for Cabinet Sub-Group - A								27,416.36	
Cabinet Sub-Group - R									
Fund Category	Cabinet	Sub-Group	Department	Fund	Closing Classification	Object or Revenue Source	Name	Net Activity Amount	
G100	A	R	RBAA	1000	14	900A	Operating Transfer from Personnel	(312,732.64)	
I500	A	R	AADA	6100	10	700R	Operating Transfers to Public Safety	312,732.64	
Subtotal for Cabinet Sub-Group - R								0.00	
Total For Cabinet - A								27,416.36	

The following table describes the information provided on the tab:

Item	Description
A	<b>Cabinet:</b> Cabinet code of the revenue/transfer in recording cabinet
B	<b>Cabinet Sub-Group:</b> Cabinet code of the expense/transfer out recording cabinet based on the last character of the transfer out object code
C	<b>Fund Category:</b> Fund category from the FUND table for the associated fund. Interfund transfer codes should only be used if the transfer crosses fund categories.
D	<b>Closing Classification:</b> Closing classification of the balance.
E	<b>Object or Revenue Source:</b> The transfer out object code or transfer in revenue source code for the balance.
F	<b>Subtotal for Cabinet Sub-Group:</b> Total of net activity between the cabinet and cabinet sub-group should be \$0.00.
G	<b>Total For Cabinet:</b> Total of net activity of all cabinet sub-groups for the cabinet should be \$0.00.
H	<b>Net Activity Amount:</b> Net of the total debits and credits posted to the chart of account string.

How to read this report:

Total for Cabinet should be \$0.00. Cabinet Sub-Group subtotals can be used to determine which transfers are out of balance. In the example above, the total is out of balance by \$27,416.36. Cabinet Sub-Group –

R is in balance (\$0.00) and the difference is attributable to Cabinet Sub-Group A (see next tab for possible resolution of this example). Cabinets should work together to determine which side of the transfer is out of balance. Inter and intra fund transfers should be appropriately classified. The interfund transfer codes should only be used when crossing fund categories.

Possible actions include:

- ♦ Review transfers in to ensure they are correctly recorded and make correcting entries, if needed
- ♦ Contact the other cabinet, if applicable, to ensure the transfers out are correctly recorded

## OSC-012 – Intrafund Transfers tab

Purpose of this tab:

This tab of the report balances intrafund transfers across cabinets. Transfers should be properly classified as interfund and intrafund and this tab reflects balances in the intrafund transfer codes. The inter and intra fund classification should be based on the FCAT of each fund (i.e. transfers from G100 to G100 should be classified as interfund).

Sample report from infoAdvantage:

Cabinet - A								
Cabinet Sub-Group - A								
FCAT - I100								
Fund Category	Cabinet	Cabinet Sub-Group	Department	Fund	Closing Classification	Object or Revenue Source	Name	Net Activity Amount
I100	A	A	AADA	6010	14	9A0A	Operating Transfer from Personnel - Intrafund	(78,144.90)
I100	A	A	AADA	6070	10	7A0A	Operating Transfers to Personnel - Intrafund	50,728.54
Subtotal by FCat:								(27,416.36)
FCAT - P300								
Fund Category	Cabinet	Cabinet Sub-Group	Department	Fund	Closing Classification	Object or Revenue Source	Name	Net Activity Amount
P300	A	A	AABA	7190	14	9A0A	Operating Transfer from Personnel - Intrafund	(933,741.12)
P300	A	A	AABA	91E0	10	7A0A	Operating Transfers to Personnel - Intrafund	1,292,442.00
P300	A	A	AABA	91E0	14	9A0A	Operating Transfer from Personnel - Intrafund	(609,522.86)
P300	A	A	AABA	91S0	10	7A0A	Operating Transfers to Personnel - Intrafund	1,192,229.52
P300	A	A	AABA	91W0	10	7A0A	Operating Transfers to Personnel - Intrafund	609,522.86
P300	A	A	AABA	91W0	14	9A0A	Operating Transfer from Personnel - Intrafund	(1,550,930.40)
Subtotal by FCat:								0.00
FCAT - RZ00								
Fund Category	Cabinet	Cabinet Sub-Group	Department	Fund	Closing Classification	Object or Revenue Source	Name	Net Activity Amount
RZ00	A	A	AADA	21A0	14	9A0A	Operating Transfer from Personnel - Intrafund	(7,763.12)
RZ00	A	A	AADA	26K0	10	7A0A	Operating Transfers to Personnel - Intrafund	7,763.12
Subtotal by FCat:								0.00
Total For Cabinet - A								(27,416.36)

The following table describes the information provided on the tab:

Item	Description
A	<b>Cabinet:</b> Cabinet code of the revenue/transfer in recording cabinet
B	<b>Cabinet Sub-Group:</b> Cabinet code of the expense/transfer out recording cabinet based on the last character of the transfer out object code
C	<b>Fund Category:</b> Fund category from the FUND table for the associated fund. Intrafund transfer codes should only be used if the transfer is within the same fund category.
D	<b>Closing Classification:</b> Closing classification of the balance.
E	<b>Object or Revenue Source:</b> The transfer out object code or transfer in revenue source code for the balance.
F	<b>Subtotal by FCat:</b> Total of net activity within the FCAT should be \$0.00.
G	<b>Total For Cabinet:</b> Total of net activity of all cabinet sub-groups and FCATs for the cabinet should be \$0.00.
H	<b>Net Activity Amount:</b> Net of the total debits and credits posted to the chart of account string.

How to read this tab:

Total for Cabinet should be \$0.00. Cabinet Sub-Group and FCAT subtotals can be used to determine which transfers are out of balance. In the example above, the total is out of balance by (\$27,416.36). The difference is attributable to Cabinet Sub-Group A and FCAT I100. This amount offsets the difference on the example interfund report indicating a mismatch between the transfer codes used. One side of the transfer was recorded to an interfund code while the other was recorded to intrafund. Cabinets should work together to determine which side of the transfer is out of balance. Inter and intra fund transfers should be appropriately classified. The intrafund transfer codes should only be used within the same FCAT.

Possible actions include:

- ♦ Review transfers in to ensure they are correctly recorded and make correcting entries, if needed
- ♦ Contact the other cabinet, if applicable, to ensure the transfers out are correctly recorded

## OSC-012 – FML HE Payments to Treasury tab

Purpose of this tab:

This tab of the report balances higher education federal mineral lease COP payments to Treasury.

Transfers should be properly classified as principal and interest and should balance.

Sample report from infoAdvantage:

Principal ← A						
Transfer Type - FML	Department	Fund	Closing Classification	Object or Revenue Source Code	Name	Net Activity Amount
Principal	GGJA	320G	10	7016	Higher Ed COP Principal Payment to Treasury	130,089.35
Principal	GMAA	305M	10	7016	Higher Ed COP Principal Payment to Treasury	936,265.64
Principal	GZAA	320Z	10	7016	Higher Ed COP Principal Payment to Treasury	169,842.86
Principal	WAAA	3600	14	9016	Treasury FML COP Principal Payment from Higher Ed	(1,236,197.85)
Sum:						0.00
Interest ← A						
Transfer Type - FML	Department	Fund	Closing Classification	Object or Revenue Source Code	Name	Net Activity Amount
Interest	GGJA	320G	10	7017	Higher Ed COP Interest Payment to Treasury	34,193.92
Interest	GMAA	305M	10	7017	Higher Ed COP Interest Payment to Treasury	245,233.21
Interest	GZAA	320Z	10	7017	Higher Ed COP Interest Payment to Treasury	44,624.55
Interest	WAAA	3600	14	9017	Treasury FML COP Interest Payment from Higher Ed	(324,051.68)
Sum:						0.00
Grand Total:						(0.00)

The following table describes the information provided on the tab:

Item	Description
A	<b>Principal/Interest:</b> The type of transfer.
B	<b>Closing Classification:</b> Closing classification of the balance.
C	<b>Object or Revenue Source:</b> The transfer out object code or transfer in revenue source code for the balance.
D	<b>Net Activity Amount:</b> Net of the total debits and credits posted to the chart of account string.
E	<b>Sum:</b> Total of net activity posted to principal or interest transfer codes should be \$0.00.
F	<b>Grand Total:</b> Total of net activity within the FML payments transfer codes should be \$0.00.

How to read this tab:

The grand total should be \$0.00. If it is not, either the principal or interest transfers are out of balance.

Possible actions include:






- ♦ Review transfers to ensure they are correctly recorded and make correcting entries
- ♦ Coordinate with Treasury

## OSC-012 – GF and HUTF tabs

Purpose of these tabs:

The Transfers Into GF, Transfers Out of GF Surplus, and HUTF Transfers tabs function in similar ways. These tabs of the report balance general fund and HUTF transfers. Transfers should be properly classified as general fund or HUTF.

Sample report from infoAdvantage:

Transfer In 						
Transfer Type - HUTF	Department	Fund	Closing Classification	Object or Revenue Source Code	Name	Net Activity Amount
Transfer In	FAAA	4060	14	9060	Transfers In from Highway Users Tax Fund	(3,770,447.39)
Transfer In	HAAA	4000	14	9060	Transfers In from Highway Users Tax Fund	(343,720,459.36)
Transfer In	HAAA	4000	15	9060	Transfers In from Highway Users Tax Fund	3,781,640.87
Transfer In	PMAA	1720	14	9060	Transfers In from Highway Users Tax Fund	0.00
Transfer In	PMAA	4050	14	9060	Transfers In from Highway Users Tax Fund	(300,000.00)
Transfer In	RAAA	4070	15	9060	Transfers In from Highway Users Tax Fund	(4,131,717.53)
Transfer In	RBAA	1000	15	9060	Transfers In from Highway Users Tax Fund	0.00
Transfer In	RBAA	4070	14	9060	Transfers In from Highway Users Tax Fund	(26,762,656.05)
Transfer In	RBAA	4070	15	9060	Transfers In from Highway Users Tax Fund	(77,003,055.61)
Transfer In	RBAA	6120	15	9060	Transfers In from Highway Users Tax Fund	0.00
Transfer In	TAAA	4040	14	9060	Transfers In from Highway Users Tax Fund	(340,132.12)
Transfer In	TAAA	4040	15	9060	Transfers In from Highway Users Tax Fund	113.80
Transfer In	TAAA	4050	14	9060	Transfers In from Highway Users Tax Fund	(3,346,347.50)
Transfer In	TAAA	4060	14	9060	Transfers In from Highway Users Tax Fund	(1,408,553.00)
Transfer In	TAAA	4070	14	9060	Transfers In from Highway Users Tax Fund	(1,166,669.00)
Sum:						(458,462,494.70)
Transfer Out 						
Transfer Type - HUTF	Department	Fund	Closing Classification 	Object or Revenue Source Code 	Name	Net Activity Amount
Transfer Out	WAAA	4050	10	7060	Transfers Out To The Highway Users Tax Fund	435,065,248.98
Transfer Out	WAAA	4050	11	7060	Transfers Out To The Highway Users Tax Fund	(3,781,754.67)
Transfer Out	WAAA	4060	10	7060	Transfers Out To The Highway Users Tax Fund	5,179,000.39
Sum:						436,462,494.70
						
Grand Total:						(21,705,788.19)

The following table describes the information provided on the tabs:

Item	Description
A	<b>Transfer In/Transfers Out:</b> The tabs are divided between transfers in and transfers out.
B	<b>Closing Classification:</b> Closing classification of the balance.
C	<b>Object or Revenue Source:</b> The transfer out object code or transfer in revenue source code for the balance.
D	<b>Net Activity Amount:</b> Net of the total debits and credits posted each side of the transfer.
E	<b>Sum:</b> Total of net activity posted to principal or interest transfer codes should be \$0.00.
F	<b>Grand Total:</b> Total of net activity within the transfer codes should be \$0.00.

How to read this tab:

The grand total should be \$0.00. If it is not, a transfer balance is recorded incorrectly or has not yet been posted.

Possible actions include:

- ♦ Review transfers to ensure they are correctly recorded and make correcting entries
- ♦ If cabinet has recorded HUTF transfers, but does not receive HUTF appropriations, may need to correct the balance to a different transfer code
- ♦ Coordinate with Treasury

## OSC-013 – Transfer Balancing – Same Cabinet

Purpose:

This report balances transfers within the cabinet. Transfers must be in balance prior to fiscal year end close for financial statement elimination and presentation. Transfers are shown on multiple tabs to better facilitate balancing and analysis.

Tab	Description
Interfund Transfers	Balances transfers recorded using the interfund transfer codes.
Intrafund Transfers	Balances transfers recorded using the intrafund transfer codes.
Indirect Costs	Balances transfers recorded using the indirect costs transfer code.
By FCAT	This tab is used by the OSC.

## OSC-013 – Interfund Transfers & OSC-013 – Intrafund Transfers tab

Purpose of this tab:

This tab of the report balances interfund transfers within the same cabinet. Transfers should be properly classified as interfund and intrafund and this tab reflects balances in the interfund transfer codes. The inter and intrafund classification should be based on the FCAT of each fund (i.e. transfers from G100 to I500 should be classified as interfund).

Sample report from infoAdvantage:

Report ID: OSC-013

CORE infoAdvantage

Page 1 of 1

Date: 3/21/18

Transfer Balancing - Same Cabinet

Run Time: 4:33:44 PM

Interfund Transfers

Fund Category	Dept	Fund	Closing Classification	Object	Object Name	Net Activity Amount
G100	RAAA	1000	10	7000	Operating Transfers to State Dept & Tabor - Same Cab - Inter	50,000.00
G100	RBAA	1000	14	9000	9000 - Operating Transfer from State Dept - Same Cabinet Interfund	88.14
G100	RBAA	1000	15	9000	9000 - Operating Transfer from State Dept - Same Cabinet Interfund	(88.14)
R400	RFAA	2600	10	7000	Operating Transfers to State Dept & Tabor - Same Cab - Inter	10,218.11
R400	RFAA	2600	14	9000	9000 - Operating Transfer from State Dept - Same Cabinet Interfund	(55.90)
RA00	RCAA	2780	10	7000	Operating Transfers to State Dept & Tabor - Same Cab - Inter	27.95
RA00	RCAA	3350	14	9000	9000 - Operating Transfer from State Dept - Same Cabinet Interfund	(10,190.16)
RZ00	RAAA	2690	14	9000	9000 - Operating Transfer from State Dept - Same Cabinet Interfund	(50,000.00)
Sum						(0.00)

The following table describes the information provided on the tabs:

Item	Description
A	Cabinet: Cabinet code
B	<b>Fund Category:</b> Fund category from the FUND table for the associated fund. Intrafund transfer codes should only be used if the transfer is within the same fund category.
C	<b>Closing Classification:</b> Closing classification of the balance.
D	<b>Object:</b> The transfer out object code or transfer in revenue source code for the balance.
E	<b>Net Activity Amount:</b> Net of the total debits and credits posted each side of the transfer.
F	<b>Sum:</b> Total of net activity posted should be \$0.00.



## OSC-013 – Indirect Costs tab

Purpose of this tab:

This tab of the report balances indirect costs transfers within the same cabinet.

Sample report from infoAdvantage:

Report ID: OSC-013		CORE infoAdvantage		Page 1 of 1	
Run Date: 3/21/18		Transfer Balancing - Same Cabinet			
Time: 4:33:44 PM		Indirect Costs			
<b>A</b>	<b>R</b>	<b>B</b>	<b>C</b>	<b>D</b>	
Dept	Fund	Closing Classification	Object	Object Name	Net Activity Amount
RAAA	1000	14	9100	9100 - Indirect Cost Transfers from State Departments - Federal	(974,635.41)
RAAA	1000	14	9200	9200 - Indirect Cost Transfers from State Departments - Cash	547,185.03
RAAA	1000	15	9200	9200 - Indirect Cost Transfers from State Departments - Cash	(8,297,171.92)
RBAA	1000	10	7100	Transfers Out For Indirect Costs - Federal	263,781.38
RBAA	1000	10	7200	Transfers Out For Indirect Costs - Cash	408,705.17
RBAA	29U0	10	7200	Transfers Out For Indirect Costs - Cash	4,589.71
RBAA	4070	10	7200	Transfers Out For Indirect Costs - Cash	5,190,037.00
RCAA	1000	10	7200	Transfers Out For Indirect Costs - Cash	17,801.69
RCAA	22S0	10	7200	Transfers Out For Indirect Costs - Cash	55,258.27
RCAA	27B0	10	7200	Transfers Out For Indirect Costs - Cash	115,544.35
RCAA	27K0	10	7200	Transfers Out For Indirect Costs - Cash	38,923.69
RDAA	1000	10	7100	Transfers Out For Indirect Costs - Federal	345,884.69
RDAA	1000	10	7200	Transfers Out For Indirect Costs - Cash	2,000.00
RDAA	1000	15	9200	9200 - Indirect Cost Transfers from State Departments - Cash	(209,209.82)
RDAA	2070	10	7200	Transfers Out For Indirect Costs - Cash	27,177.27
RDAA	2830	10	7200	Transfers Out For Indirect Costs - Cash	2,859.00
RDAA	700R	10	7100	Transfers Out For Indirect Costs - Federal	82,282.19
REAA	1000	10	7100	Transfers Out For Indirect Costs - Federal	9,625.86
REAA	1000	10	7200	Transfers Out For Indirect Costs - Cash	40,521.53
REAA	19Q0	10	7200	Transfers Out For Indirect Costs - Cash	10,603.63
REAA	22Q0	10	7200	Transfers Out For Indirect Costs - Cash	109,508.50
REAA	27J0	10	7200	Transfers Out For Indirect Costs - Cash	0.00
RFAA	1000	10	7100	Transfers Out For Indirect Costs - Federal	273,061.29
<b>Sum</b>					<b>(1,935,666.90)</b>

The following table describes the information provided on the tabs:

Item	Description
A	Cabinet: Cabinet code
B	<b>Closing Classification:</b> Closing classification of the balance.
C	<b>Object:</b> The transfer out object code or transfer in revenue source code for the balance.
D	<b>Net Activity Amount:</b> Net of the total debits and credits posted each side of the transfer.
E	<b>Sum:</b> Total of net activity posted should be \$0.00.

## OSC-014 – Transfer Balancing – Higher Education

**Purpose:**

This report balances transfers recorded using the higher education transfer codes. Transfers must be in balance prior to fiscal year end close for financial statement elimination and presentation. Transfers are shown on multiple tabs to better facilitate balancing and analysis.

<b>Tab</b>	<b>Description</b>
Student Financial Aid	Balances transfers between DHE and IHEs recorded using the financial aid transfer codes.
HE Same Gov Board	Balances transfers within the same governing board.
HE Other Gov Board	Balances transfers between different governing boards.
AHEC LB Transfers	Balances AHEC long bill transfers.
FML COP Payments to AHEC	Balances FMP COP payments to AHEC.
HE State Approps	Balances transfers recorded using the state appropriations transfer codes.
HE Capital Construction Transfers	Balances higher education capital construction transfers.
By FCAT	This tab is used by the OSC.

## OSC-014 – Student Financial Aid tab

Purpose of this tab:

This tab of the report balances financial aid transfers between the Department of Higher Education and the Institutions of Higher Education.

Sample report from infoAdvantage:

Report ID: OSC-014

CORE infoAdvantage

Run Date: 4/17/18

HE Transfer Balancing

Run Time: 3:06:33 PM

For Fiscal Year 2018 Through Accounting Period 9

A

B

C

Dept	Fund	Closing Classification	Object	Object Name	Net Activity Amount
GAAA	1000	10	7050	Transfers Out To	131,523,583.96
GAAA	1000	11	7050	Transfers Out To	128,629.19
GFBA	320F	14	9050	9050 - Transfers In	(10,409,567.45)
GFCB	320F	14	9050	9050 - Transfers In	(7,132,930.60)
GFEA	320F	14	9050	9050 - Transfers In	(14,152,863.45)
GGBA	320G	14	9050	9050 - Transfers In	(13,272,735.00)
GGJA	320G	14	9050	9050 - Transfers In	(4,191,208.10)
GJBA	320J	14	9050	9050 - Transfers In	(2,995,515.30)
GJCA	320J	14	9050	9050 - Transfers In	(3,305,249.50)
GJDA	320J	14	9050	9050 - Transfers In	(5,353,787.70)
GJEA	320J	14	9050	9050 - Transfers In	(8,731,442.40)
GJFA	320J	14	9050	9050 - Transfers In	(516,765.80)
GJGA	320J	14	9050	9050 - Transfers In	(692,521.50)
GJHA	320J	14	9050	9050 - Transfers In	(943,062.15)
GJJA	320J	14	9050	9050 - Transfers In	(9,237,672.70)
GJKA	320J	14	9050	9050 - Transfers In	(4,938,291.90)
GJLA	320J	14	9050	9050 - Transfers In	(3,703,342.25)
GJMA	320J	14	9050	9050 - Transfers In	(1,339,751.75)
GJRA	320J	14	9050	9050 - Transfers In	(1,023,229.80)
GJTA	320J	14	9050	9050 - Transfers In	(419,351.85)
GKAA	320K	14	9050	9050 - Transfers In	(3,658,490.50)
GLAA	320L	14	9050	9050 - Transfers In	(2,111,947.85)
GSAA	320S	14	9050	9050 - Transfers In	(1,544,168.95)
GTAA	320T	14	9050	9050 - Transfers In	(18,870,192.59)
GWAA	320	14	9050	Transfers In	(1,281,057.90)
GYAA	320Y	14	9050	Transfers In	(2,143,908.70)
GZAA	320Z	14	9050	Transfers In	(7,148,074.50)
Sum					2,535,082.96

D

The following table describes the information provided on the tab:

Item	Description
A	<b>Dept:</b> Department code
B	<b>Object:</b> The transfer code (either object or revenue).
C	<b>Net Activity Amount:</b> Net of the total debits and credits posted each side of the transfer.
D	<b>Sum:</b> Total of net activity posted should be \$0.00.

How to read this tab:

The sum should be \$0.00. If it is not, either the Department of Higher Education or an institution is out of balance.

Possible actions include:

- ♦ Review transfers to ensure they are correctly recorded and make correcting entries
- ♦ Coordinate with Department of Higher Education

## OSC-014 – HE Same Gov Board tab

Purpose of this tab:

This tab of the report balances transfers within the same governing board. The governing board on this report is defined as the first two characters of the department code.

Sample report from infoAdvantage:

Report ID: OSC-014

CORE infoAdvantage

Run Date: 4/17/18

HE Transfer Balancing

Run Time: 3:06:33 PM

For Fiscal Year 2018 Through Accounting Period 9

A

B

C

D

Gov Board	Dept	Fund	Closing Classification	Object	Object Name	Net Activity Amount
GF	GFAA	320F	10	7070	Internal Higher Ed - Same Governing Board	143,873,096.04
	GFAA	320F	14	9070	9070 - Internal Higher Ed - Same Governing Board	(100,815,195.39)
	GFBA	320F	10	7070	Internal Higher Ed - Same Governing Board	534,565,920.70
	GFBA	320F	14	9070	9070 - Internal Higher Ed - Same Governing Board	(547,881,290.43)
	GFCA	320F	10	7070	Internal Higher Ed - Same Governing Board	43,358,867.64
	GFCA	320F	14	9070	9070 - Internal Higher Ed - Same Governing Board	(49,850,727.95)
	GFEA	1000	11	7070	Internal Higher Ed - Same Governing Board	5,461,775.00
	GFEA	320F	10	7070	Internal Higher Ed - Same Governing Board	401,507,862.32
	GFEA	320F	14	9070	9070 - Internal Higher Ed - Same Governing Board	(424,768,498.57)
	GFEA	333F	15	9070	9070 - Internal Higher Ed - Same Governing Board	(5,461,775.00)
	GFFA	320F	10	7070	Internal Higher Ed - Same Governing Board	1,124,263.00
	GFFA	320F	14	9070	9070 - Internal Higher Ed - Same Governing Board	(1,124,263.00)
GF					Sum:	(9,965.64)

The following table describes the information provided on the tab:

Item	Description
A	<b>Gov Board:</b> The governing board indicator. This is the first two characters of the department code.
B	<b>Dept:</b> Department code
C	<b>Object:</b> The transfer code (either object or revenue).
D	<b>Net Activity Amount:</b> Net of the total debits and credits posted each side of the transfer.
D	<b>Sum:</b> Total of net activity posted should be \$0.00.

How to read this tab:

The sum should be \$0.00. If it is not, a transfer balance is recorded incorrectly or has not yet been posted.

Possible actions include:

- ♦ Review transfers to ensure they are correctly recorded and make correcting entries

## OSC-014 – HE Other Gov Board tab

Purpose of this tab:

This tab of the report balances transfers between governing boards.

Sample report from infoAdvantage:

Report ID: OSC-014

CORE infoAdvantage

Run Date: 4/17/18

HE Transfer Balancing

Run Time: 3:06:33 PM

For Fiscal Year 2018 Through Accounting Period 9

A

B

C

Dept	Fund	Closing Classification	Object	Object Name	Net Activity Amount
GFEA	20JF	11	7075	Internal Higher Ed - Other Governing Board	6,401,987.00
GFEA	320F	10	7075	Internal Higher Ed - Other Governing Board	330,603.21
GFEA	320F	14	9075	9075 - Internal Higher Ed - Other Governing Board	(10,329,060.50)
GJDA	320J	10	7075	Internal Higher Ed - Other Governing Board	870,369.50
GTAA	320T	10	7075	Internal Higher Ed - Other Governing Board	3,364,320.00
GTAA	320T	14	9075	Internal Higher Ed - Other Governing Board	(934,961.47)
Sum					(296,742.26)

The following table describes the information provided on the tab:

Item	Description
A	<b>Dept:</b> Department code
B	<b>Object:</b> The transfer code (either object or revenue).
C	<b>Net Activity Amount:</b> Net of the total debits and credits posted each side of the transfer.
D	<b>Sum:</b> Total of net activity posted should be \$0.00.

How to read this tab:

The sum should be \$0.00. If it is not, a transfer balance is recorded incorrectly or has not yet been posted.

Possible actions include:

- ♦ Review transfers to ensure they are correctly recorded and make correcting entries
- ♦ Coordinate with other institutions to determine which transfer is out of balance

## OSC-014 – AHEC LB Transfers, AHEC Non-LB Transfers, & FML COP Payments to AHEC tabs

Purpose of these tabs:

This tab of the report balances AHEC long bill and non-long bill transfers.

Sample report from infoAdvantage:

Report ID: OSC-014

CORE infoAdvantage

Run Date: 4/17/18

HE Transfer Balancing

Run Time: 3:06:33 PM

For Fiscal Year 2018 Through Accounting Period 9

A

B

C

Dept	Fund	Closing Classification	Object	Object Name	Net Activity Amount
GFEA	320F	10	7077	AHEC Non-Long Bill Transfers	704,697.00
GJDA	320J	10	7077	AHEC Non-Long Bill Transfers	279,195.75
GMAA	305M	14	9077	9077 - AHEC Non-Bill Transfers	(1,333,935.51)
GTAA	320T	10	7077	Non-Long Bill Transfers	882,259.25
Sum					532,216.49

The following table describes the information provided on the tab:

Item	Description
A	<b>Dept:</b> Department code
B	<b>Object:</b> The transfer code (either object or revenue).
C	<b>Net Activity Amount:</b> Net of the total debits and credits posted each side of the transfer.
D	<b>Sum:</b> Total of net activity posted should be \$0.00.

How to read this tab:

The sum should be \$0.00. If it is not, a transfer balance is recorded incorrectly or has not yet been posted.

Possible actions include:

- ♦ Review transfers to ensure they are correctly recorded and make correcting entries
- ♦ Coordinate with other institutions to determine which transfer is out of balance

## OSC-014 – HE State Approps tab

Purpose of this tab:

This tab of the report balances transfers within the same governing board. The governing board on this report is defined as the first two characters of the department code.

Sample report from infoAdvantage:

Report ID: OSC-014

CORE infoAdvantage

Run Date: 4/17/18

HE Transfer Balancing

Run Time: 3:06:33 PM

For Fiscal Year 2018 Through Accounting Period 9

A

B

C

Dept	Fund	Closing Classification	Object	Object Name	Net Activity Amount
GAAA	1000	10	7090	Transfers Out To Institutions From State Appropriations	17,848,194.00
GJAA	1000	10	7090	Transfers Out To Institutions From State Appropriations	26,192,333.00
GJAA	320J	14	9090	9090 - Transfers In from State Appropriations	(27,092,333.00)
GLAA	1000	10	7090	Transfers Out To Institutions From State Appropriations	496,605.00
GLAA	3420	14	9090	9090 - Transfers In from State Appropriations	(496,605.00)
GSAA	320S	14	9090	Transfers In from State Appropriations	(16,948,194.00)
				<div>D</div> Sum	0.00
<div>E</div> Grnd Total:					0.00

The following table describes the information provided on the tab:

Item	Description
A	<b>Dept:</b> Department code
B	<b>Object:</b> The transfer code (either object or revenue).
C	<b>Net Activity Amount:</b> Net of the total debits and credits posted each side of the transfer.
D	<b>Sum:</b> Total of net activity posted should be \$0.00.
E	<b>Grand Total:</b> Total of net activity posted should be \$0.00.

How to read this tab:

The sum and grand total should be \$0.00. If it is not, a transfer balance is recorded incorrectly or has not yet been posted.

Possible actions include:

- ♦ Review transfers to ensure they are correctly recorded and make correcting entries
- ♦ Coordinate with other institutions to determine which transfer is out of balance

## OSC-014 – HE Capital Construction Transfers tab

Purpose of this tab:

This tab of the report balances capital construction transfers by department code.

Sample report from infoAdvantage:

Report ID: OSC-014			CORE infoAdvantage		
Run Date: 4/17/18			HE Transfer Balancing		
Run Time: 3:06:33 PM			For Fiscal Year 2018 Through Accounting Period 9		
<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>		
Dept	Fund	Closing Classification	Object	Object Name	Net Activity Amount
GFBA	320F	14	9300	9300 - Transfer from Capital Construction to Higher Ed Institutions	(1,473,713.30)
	4610	10	7300	Transfer to Higher Ed Institutions from Cap Const (461 Only)	1,473,713.30
	4610	11	7300	Transfer to Higher Ed Institutions from Cap Const (461 Only)	10,286,241.06
	4610	15	9300	9300 - Transfer from Capital Construction to Higher Ed Institutions	(10,286,241.06)
GFBA				<b>Sum:</b>	<b>(0.00)</b>

The following table describes the information provided on the tab:

Item	Description
A	<b>Dept:</b> Department code
B	<b>Fund:</b> Fund code
C	<b>Object:</b> The transfer code (either object or revenue).
D	<b>Net Activity Amount:</b> Net of the total debits and credits posted each side of the transfer.
E	<b>Sum:</b> Total of net activity posted to each department code should be \$0.00.

How to read this tab:

The sum by department code should be \$0.00. If it is not, a transfer balance is recorded incorrectly or has not yet been posted.

Possible actions include:

- ♦ Review transfers to ensure they are correctly recorded and make correcting entries



## OSC-015 – IHE Noncapitalizable Emergency Projects

Purpose:

This report compares DPA emergency maintenance funds distributions and the contributed capital revenue recorded by higher education institutions.

Sample report from infoAdvantage:

Institution Code	GJAA	<b>A</b>	<b>B</b>				
Fiscal Year	AP	Appropriation	Appropriation Name	Department	Fund	Object	End Balance
2019	6	AXTAA1727	REPLACE ROOF @ CCS BUILDING #967	AAHA	4610	2312	420.00
2019	6	AXTAA1835	Assess Roof Replacement at CCCS Building #859	AAHA	4610	2312	21,365.00
2019	6	AXTAA1905	Repair Chiller at CCCS Building 758	AAHA	4610	6510	10,540.00
Sum:							32,325.00
Institution Code	GJLA						
Fiscal Year	AP	Appropriation	Appropriation Name	Department	Fund	Object	End Balance
2019	6	AXTAA1840	Repair Gas Line Leaks at RRCC Campus	AAHA	4610	2311	40,000.00
Sum:							40,000.00

Department	GJAA	<b>C</b>	<b>D</b>				
Fiscal Year	AP	Revenue Source	Revenue Source Name	Department	Fund	End Balance	
2019	6	8800	Contributed Cap - Noncapitalized Emergency Proj for IHEs	GJAA	320J	(19,335.00)	
Sum:							(19,335.00)
Department	GJLA						
Fiscal Year	AP	Revenue Source	Revenue Source Name	Department	Fund	End Balance	
2019	6	8800	Contributed Cap - Noncapitalized Emergency Proj for IHEs	GJLA	320J	(40,000.00)	
Sum:							(40,000.00)
Grand Total:							(59,335.00)

The following table describes the information provided on the tab:

Item	Description
A	<b>Institution Code:</b> Department code of the institution of higher education for this project.
B	Project expenses recorded by the Department of Personnel & Administration.
C	<b>Department:</b> Department code the institution of higher education recording revenue.
D	Contributed capital revenue recorded by the institution of higher education.

How to read this report:

The Office of the State Architect and DPA accounting office notify the OSC of projects that should be included on this report. Institutions of Higher Education should record matching contributed capital revenue

for these projects to support the calculation of state support for TABOR purposes. At the end of the year, DPA's expenditures on the first tab of the report should equal the institution's amount recorded as contributed capital on the second tab. Additional information on this process is available in Chapter 4, Section 1 of the Fiscal Procedures Manual.

Possible actions include:

- ♦ Institutions of Higher Education record contributed capital revenue
- ♦ Coordinate with DPA accounting on determination of whether project is capitalized

## OSC-016 – Unbudgeted Posting Codes

Purpose:

This report contains a summary of unbudgeted expenditures and revenues to allow for identification of potential problems such as improper use of unbudgeted posting codes or missing unbudgeted entries.

Sample report from infoAdvantage:

Report ID: OSC-016

CORE infoAdvantage

Page 1 of 5

Run Date: 2/12/19

Unbudgeted Posting Code Report

Run Time: 12:42:46 PM

For Year 2018 Through Account Period All

A

B

FY	Cab	Fund	Dept	Appropriation Object RSRC	Posting Code	PC Name	Event Type ET Name	Jrnl Posting Amt
2018 A		1000	AAAA	AGAAAPS10 1110	XD04	Unbudgeted Expense	XG13 Paydate Shift	2,339.85
2018 A		1000	AAAA	AGAAAPS10 1110	XD04	Unbudgeted Expense	XG18 Paydate Shift Reversal	(4,754.35)
2018 A		1000	AAAA	AGAAAPS10 1111	XD04	Unbudgeted Expense	XG13 Paydate Shift	155.98
2018 A		1000	AAAA	AGAAAPS10 1111	XD04	Unbudgeted Expense	XG18 Paydate Shift Reversal	(450.73)
2018 A		1000	AAAA	AGAAAPS10 1120	XD04	Unbudgeted Expense	XG13 Paydate Shift	78.42
2018 A		1000	AAAA	AGAAAPS10 1120	XD04	Unbudgeted Expense	XG18 Paydate Shift Reversal	(415.29)
2018 A		1000	AAAA	AGAAAPS10 1121	XD04	Unbudgeted Expense	XG13 Paydate Shift	40.15
2018 A		1000	AAAA	AGAAAPS10 1121	XD04	Unbudgeted Expense	XG18 Paydate Shift Reversal	(158.92)

FY	Cab	Fund	Dept	Appropriation Object RSRC	Posting Code	PC Name	Event Type ET Name	Jrnl Posting Amt
2018 A		1000	AAAA	AX911SA16 9523	XR02	Unbudgeted Revenue	XG30 Fund Balance Budget Authority	614,113.00
2018 A		1000	AAAA	AX911SA17 9523	XR02	Unbudgeted Revenue	XG30 Fund Balance Budget Authority	1,000,000.00

The following table describes the information provided on the report:

Item	Description
A	<b>Posting Code:</b> Unbudgeted posting code.
B	<b>Event Type:</b> Event type, if any, used on the transaction.

How to read this report:

Balances on this report should be reviewed for the appropriate use of budgeted posting codes identified in the Fiscal Procedures Manual (such as fund 4710 entries, Treasury transaction fees, fund balance budget authority, etc.). Transactions that should be recorded as budgeted should not be present on this report. Additionally, this report can be used to assess whether all non-budgeted entries have been completed by year end close.

Possible actions include:

- ♦ Reclassify balances to budgeted, if necessary
- ♦ Record missing non-budgeted entries

## OSC-018 – Exhibit Reconciling Balances

Purpose:

This report provides CORE balances expected to tie to year-end exhibits submitted by departments to the OSC.

Sample report from infoAdvantage:

Report ID: OSC-018

CORE infoAdvantage

Page 1 of 2

Run Date: 2/12/19

Exhibit Reconciling Balances

Run Time: 1:27:02 PM

Exhibit C-Long Term Liabilities - For Fiscal Year 2018

1-Deposits Held in Custody

A

Fiscal Year	Cabinet	Department	Fund	BSA	Begin Balance for Begin of F	End Balance Liability
2018 G	G	GRAA	5150	2970	(4,342,656.15)	(5,254,760.73)
2018 G	G	GRAA	515S	2970	0.00	0.00
Sum:					(4,342,656.15)	(5,254,760.73)

2-Claims & Judgments Payable

Fiscal Year	Cabinet	Department	Fund	BSA	Begin Balance for Begin of F	End Balance Liability
2018 G	G	GFAA	320F	2870	(5,787,178.00)	(5,787,178.00)
2018 G	G	GFCA	320F	2870	0.00	0.00
2018 G	G	GFEA	320F	2870	(6,715,780.25)	(7,386,886.23)
2018 G	G	GGBA	320G	2870	(24,858,293.70)	(22,330,983.34)
Sum:					(37,361,251.95)	(35,505,047.57)

3-Capital Leases Payable

B

Fiscal Year	Cabinet	Department	Fund	BSA	Begin Balance for Begin of F	End Balance Liability
2018 G	G	GFBA	320F	2820	(1,678,259.46)	(863,881.00)
2018 G	G	GFEA	320F	2820	(2,926,325.10)	(2,795,646.32)
2018 G	G	GFFA	320F	2820	(171,951.00)	(183,394.00)
2018 G	G	GGBA	320G	2820	(14,951,850.72)	(16,836,887.70)
2018 G	G	GGJA	320G	2820	0.00	0.00
2018 G	G	GJAA	320J	2820	(836,019.36)	(731,523.10)
2018 G	G	GJCA	320J	2820	(1,868,478.32)	(1,715,535.95)
2018 G	G	GJEA	320J	2820	(614,921.13)	(538,458.27)
2018 G	G	GJFA	320J	2820	(2,595,101.14)	(2,502,148.77)
2018 G	G	GJKA	320J	2820	0.00	0.00
2018 G	G	GJLA	320J	2820	0.00	0.00

Exhibit C

Exhibit D1

Exhibit D2

Exhibit F1

Exhibit M

Exhibit N

Exhibit O2

Exhibit W1

Exhibit W2

The following table describes the information provided on the report:

Item	Description
A	CORE balance expected to tie to a part of the exhibit.
B	Tabs for each exhibit expected to tie to CORE balances.

How to read this report:

Balances on this report should be reviewed for accuracy during preparation of department exhibits. If exhibits do not tie to these balances, the OSC may contact the department to request a correcting entry or corrected exhibit. This report should be run throughout close, especially if a department has submitted post-closing entries that may require a revised exhibit to be submitted. Information about how complete each

exhibit can be found in the Exhibit Instructions published by the OSC each year.

Possible actions include:

- ♦ Submit an entry to correct the CORE balance
- ♦ Submit a revised exhibit

## OSC-019 – Capital Construction Reversions and Carryforwards

### Purpose:

This report provides a listing of both the expiring and continuing capital construction projects. Projects expire after three years unless valid encumbrances exist as of June 30 of the year of expiration or the date is extended by the General Assembly.

### Sample report from infoAdvantage:

Report ID: OSC-019

CORE infoAdvantage

Page 1 of 1

Date: 2/15/19

Capital Construction Reversions and Carryforwards

Time: 1:04:06 PM

Showing Capital Construction Projects As of June 30, 2019-Cabinet: G

Cab	Project Number	FSC	Appr Code	Appropriation Unit	Fund	Appropriation Name	Appropriation Class	Expires End of FY:	Encumbered	Unobligated Legal Budget (BQ)
G	2002-180P14	PDT	0000	GCPDT0000	4610	Regional Museum Preservation Projects	GR78613	2017	55,244.06	0.00
G	2002-180P15	PFS	0000	GCPFS0000	4610	GCAA Regional Museum Preservation Projects FY17	GR78585	2019	11,914.70	50,656.52
G	2002-180P15	POH	0000	GCPOH0000	4610	Regional Museum Preservation Projects FY16	GR78585	2019	0.00	(0.00)
G	2002-180P15	POH	CC16	GCPOHCC16	4610	Regional Museum Preservation Projects FY16	GR78587	2018	20,099.00	1,144.07
G	2007-136P14	PDM	136A	GCPDM136A	4610	GLAA 2007-136P14 Meyer Hall Replacement	GR78608	2018	0.00	2,107,203.01
G	2008-036P07	PDX	036A	GCPDX036A	4610	GSAA 2008-036P07 Berndt Hall Reconstruction (4610)	GR68190	2018	0.00	489,983.89
G	2009-020P14	PFB	020A	GCPFB020A	4610	GGBA 2009-020P14 Chemistry Bldg Addition (3xxx)	GR78662	2019	0.00	189,142.29

The following table describes the information provided on the report:

Item	Description
A	<b>Project Number:</b> Project number assigned by the Capital Development Committee staff of the General Assembly.
B	<b>Appropriation Unit:</b> Appropriation unit used for the project or portion of the project.
C	<b>Appropriation Class:</b> Appropriation class rollup for the appropriation unit.
D	<b>Expires End of FY:</b> Project and appropriation expire at the end of this fiscal year. The project expiration date is maintained in the short name field of the appropriation class table.
E	<b>Encumbered:</b> Encumbrances against the project recorded in CORE.
F	<b>Unobligated Legal Budget:</b> Remaining balance of the appropriation.

### How to read this report:

The expiring tab of this report show projects that will expire at the end of the fiscal year entered in the prompt or projects that expired in a prior fiscal year, but were extended due to valid encumbrances. Both expiring and continuing projects should be reviewed annually to ensure the expiration date is correct.

Chapter 4, Section 1 of the Fiscal Procedures Manual contains additional information about the carryforward and reversion of capital construction projects.

### Possible actions include:

- Carryforward the encumbered portion of expiring projects
- Revert remaining balance on expiring projects
- Notify the OSC (DPA\_FARmailbox@state.co.us) if the expiration date has been extended by the General Assembly

## OSC-019-A – COP Project Reversions and Carryforwards

### Purpose:

This report provides a listing of both the expiring and continuing capital construction projects funded with proceeds of certificates of participation (COP). The expiration dates and spending requirements are determined so as to comply with arbitrage requirements and are different that regular capital construction projects reported on the OSC-019 report.

### Sample report from infoAdvantage:

Report ID: OSC-019-A		CORE infoAdvantage				Page 1 of 1											
Run ID	A	M	B	C	D	E	F	G	H	I							
Run Title	COP Project Reversions and Carryforwards All SB17-267 Projects																
Cab	Project Number	FSC	Appr Code	Appr Unit	Fund	Appropriation Name	Appr Class	Expiration Date	Fiscal Year Carryforward		Total Project Budget (Original Budget +/- Transfers In/Out +/- Amendments - Reversions)	Spending Requirement					
									Encumbered (N/A for IHEs)	Unobligated Legal Budget (BO) (Remaining available budget, includes OSC restrictions)		Total Project Expenses (Project Inception to Date)	Percent Spent (100% by September 30, 2021)				
A	2008-160M19	A03	M169	ACA03M169	3801	2008-160M19 SB267 Assess Campus Storm Drainage System AR99702	September 30, 2021 (100%)		88,909.80	5,619.00	544,500.00	449,971.20	82.84%				
A	2006-164M19	A05	M164	ACA05M164	3801	2006-164M19 SB267 Replace Automatic Transfer Operation - AR99704	September 30, 2021 (100%)		16,248.02	686.00	227,688.00	210,751.38	92.56%				
A	2013-079M19	A04	M079	ACA04M079	3801	2013-079M19 SB267 Replace Main Chilled Water Loop, Dow AR99703	September 30, 2021 (100%)		983,515.48	271,235.88	2,855,736.00	2,020,694.54	70.03%				
A	2014-054M19	A35	M054	ACA35M054	3801	2014-054M19 SB267 Replace HVAC System, 1881 Pierce St AR99733	September 30, 2021 (100%)		1,800.00	122,742.76	1,676,868.00	1,552,325.24	92.57%				
A	2014-078M19	A01	P078	ACA01P078	3801	2014-078M19 SB267 Restore Windows and Granite Exterior, AR99700	September 30, 2021 (100%)		902,533.33	443,879.00	3,650,000.00	2,303,587.67	63.11%				

The following table describes the information provided on the report:

Item	Description
A	<b>Project Number:</b> Project number assigned by the Capital Development Committee staff of the General Assembly.
B	<b>Appropriation Unit:</b> Appropriation unit used for the project or portion of the project.
C	<b>Appropriation Class:</b> Appropriation class rollup for the appropriation unit.
D	<b>Expiration Date:</b> Project and appropriation expire on this date. The project expiration date is determined according to arbitrage requirements.
E	<b>Encumbered:</b> Encumbrances against the project recorded in CORE.
F	<b>Unobligated Legal Budget:</b> Remaining available balance of the appropriation. Includes OSC restrictions.
G	<b>Total Project Budget:</b> Total budget allocated to the project. This is calculated as original budget + transfers in – transfers out +/- amendments – reversions.
H	<b>Total Project Expenses:</b> Total expenses recorded against the project since project inception. This is not the total current year expenses.
I	<b>Percent Spent:</b> Percent of the total project budget expended.

### How to read this report:

This report is a tool that should be used by each department and institution of higher education to monitor projects funded by COP proceeds. Each COP issuance is reported on a separate tab and departments and institutions should review each tab. The fiscal year carryforward columns provide the amount encumbered and the unobligated budget for the current year. The unobligated amount will be carried forward by the OSC as described in the Fiscal Procedures Manual until the expiration date. The spending requirement columns provide the balances used to calculate the percent of the project expended. COP projects must be managed to comply with arbitrage and generally must be 85% spent within three years and 100% spent within five years, unless otherwise stated on this report. For example, SB17-267 projects must be 100% spent within three years.

Possible actions include:

- ♦ Coordinate with procurement and facilities offices to ensure projects are being encumbered and finished in a timely manner
- ♦ Communicate the unique requirements of these projects to the appropriate individuals in the department
- ♦ Contact the Office of the State Architect to reallocate funds to/from another project if needed
- ♦ Revert remaining balance on finished projects



## OSC-021 – Split Funded Capital Construction Projects

### Purpose:

This report provides a summary of capital construction expenditures expressed as a percentage of the project budget. Projects with multiple funding sources should be spent proportionally except for projects at Institutions of Higher Education which are exempt from proportional spending.

### Sample report from infoAdvantage:

Report ID: OSC-021		CORE infoAdvantage			Page 14 of 18	
Run Date: 2/15/2019		Split Funded Capital Construction Projects				
Run Time: 1:26 PM		For Fiscal Year 2019 Through Accounting Period 8				
Project: O - Department of Military Affairs						
FSC	FSC Name	GCF Indicator	Current Legal Budget(90/91,3)	Budgeted Expenditures	% Budget	% Expense
PAD	2015-085M14 Aurora RC Structure and Code Upgrades	F	0.00		0.00%	
PAD	2015-085M14 Aurora RC Structure and Code Upgrades	X	0.00		0.00%	
FSC	FSC Name	GCF Indicator	Current Legal Budget(90/91,3)	Budgeted Expenditures	% Budget	% Expense
PAE	2013-064M14 Roof/paving HVAC Wakins	F	8,156.50	8,156.50	50.00%	50.00%
PAE	2013-064M14 Roof/paving HVAC Wakins	X	8,156.48	8,156.48	50.00%	50.00%
FSC	FSC Name	GCF Indicator	Current Legal Budget(90/91,3)	Budgeted Expenditures	% Budget	% Expense
PMO	2018-042M17Repair Building and Security Systems, Denver Read	F	18,121.68	0.00	50.00%	0.00%
PMO	2018-042M17Repair Building and Security Systems, Denver Read	X	18,121.68	0.00	50.00%	0.00%
FSC	FSC Name	GCF Indicator	Current Legal Budget(90/91,3)	Budgeted Expenditures	% Budget	% Expense
PMV	2017-037M16 Mitigate Site Flooding Risk and Repair Building	F	34,036.27	34,021.38	50.00%	50.00%
PMV	2017-037M16 Mitigate Site Flooding Risk and Repair Building	X	34,036.46	34,021.31	50.00%	50.00%

The following table describes the information provided on the report:

Item	Description
A	<b>FSC:</b> Funding source code for the project.
B	<b>FSC Name:</b> Project name from the appropriation unit table.
C	<b>GCF Indicator:</b> GCF indicator for each funding source.
D	<b>Current Legal Budget:</b> Current legal budget for the funding source.
E	<b>Budgeted Expenditures:</b> Expenditures recorded against each funding source.
F	<b>% Budget:</b> Percentage of total budget allocated to each funding source.
G	<b>% Expense:</b> Percentage of total expenses charged to each funding source.

### How to read this report:

The “% Budget” and “% Expense” columns should be the same or relatively similar, except for Institutions of Higher Education which are exempt from proportional spending. A single funding source (e.g., cash or federal) may be split into two different lines on this report. This is due to different appropriation unit names for the same funding source. In this situation, the project needs to be evaluated manually or the appropriation unit names changed to be the same.

### Possible actions include:

- ♦ Reclassify expenses between funding sources for the project to achieve proportional spending
- ♦ If the same funding source is split between two different lines, change the appropriation unit names to be consistent and re-run the report the following day or evaluate the project manually

## OSC-024 – Fund Balance Deficits

### Purpose:

This report lists funds with deficit fund balances at the cabinet code level. The second tab on this report shows fund balances for all funds, whether in a deficit position or not and provides the department code level balances. As deficit fund balances are treated as overexpenditures, this report excludes pension balances and OSC use only department codes (department codes with X as the second character).

### Sample report from infoAdvantage:

Report ID: OSC-024

CORE infoAdvantage

Page 1 of 1

Run Date: 3/2/18

Fund Balance Deficits

Run Time: 2:52:39 PM

A

Fiscal Year	Cabinet	Fund	End Balance
2018 G		2220	(15,026.96)
2018 G		23R0	(38,288.08)
2018 G		333F	(129,331,624.30)

The following table describes the information provided on the report:

Item	Description
A	<b>End Balance:</b> Ending calculated net assets (total assets less total liabilities) for the accounting period selected in the prompt excluding pension and OSC use only department code balances.

### How to read this report:

Any item listed on the “By Cabinet” tab of this report is potentially a problem as the fund is in a deficit position. The “Fund Balances for All Funds” tab of this report provides department code level detail which may be helpful in researching deficits. Note that this report may not tie to the fund balance amount recorded on the general ledger as that balance is only updated during the final fiscal year end close when the nominal account balances are closed into fund balance whereas the balance presented on the OSC-024 is calculated using the asset and liability balances through the prior day.

### Possible actions include:

- ♦ Request revenue from the department responsible for the fund (if deficit is related to positive coding)
- ♦ Submit an overexpenditure request form

## OSC-028 – Budget Augmenting Revenue

Purpose:

This report identifies revenue in excess of expenditures in cash, federal, and reappropriated appropriations in the general fund. Excess revenue is reverted to the general fund at the end of each fiscal year.

Sample report from infoAdvantage:

Report ID: OSC-028

Run Date: 2/15/19

Run Time: 2:10 PM

CORE infoAdvantage

Budget Augmenting Revenue Edited

RCF Summary

Page 1 of 1

Reappropriated, Cash, Federal Summary

A

B

C

D

FY	Cabinet	Appr Type	Appropriation Type Name	GCF Indicator	Fund	General Purpose Revenue Flag	(Excess)Deficit Revenue
2019	E	EC022	Governors Office Grants	C	1000	No	21,338.62
2019	E	EC049	Venture Capital Auth Staffing	C	1000	No	(54,891.94)
2019	E	EC120	Interagency Agreements	F	1000	No	518,702.51
2019	E	EC175	Travel And Tourism Promotion	C	1000	No	13,956.80
2019	E	EC407	EFAA Volkswagen Settlement	C	1000	No	18,000.00
2019	E	ECACK	Mansion Activity Fund	C	1000	No	(3,817.12)

The following table describes the information provided on the report:

Item	Description
A	<b>Appr Type:</b> Appropriation type with excess or deficit revenue.
B	<b>Appropriation Type Name:</b> Name from the appropriation type table.
C	<b>GCF Indicator:</b> GCF indicator from the appropriation type code.
E	<b>(Excess) Deficit Revenue:</b> Revenue in (excess) or deficit of expenditures.

How to read this report:

Any item listed on this report is potentially a problem that should be researched. Excess revenue is reverted to the general fund balance at the end of the fiscal year. Deficit revenue results in an overexpenditure situation (see the OSC-010 for discussion on deficit revenue).

Possible actions include:

- ♦ Reclassify revenue to another budget line
- ♦ Reclassify or record revenue, including 9523 revenue
- ♦ Notify OSC Financial Specialist if excess revenue is correct and it should revert

## OSC-031 – Average Daily Cash Deficit Balance by Calendar Months in a Quarter

Purpose:

This report lists average daily cash deficit balances by calendar months in a quarter for funds at the cabinet level, excluding fund 1000, 4610, and 4611. It also includes cash and fund balances by the fiscal quarter-end. This report assists departments on assessing each of their activities' working capital needs and reviewing cash account balances on an ongoing basis to identify accounts where an approved loan or advance is or may be required at the end of the fiscal year.

For year-end reporting, the OSC will provide a workbook and a Loan & Advance request form to departments to complete for any cash deficits remaining in period 16.

Example of prompts to run the report:

FY2023 Quarter 2:	FY2023 Quarter 3:	FY2023 Quarter 4:
<b>Prompts Summary</b>	<b>Prompts Summary</b>	<b>Prompts Summary</b>
✓ * Enter Calendar Year: <b>2022</b>	✓ * Enter Calendar Year: <b>2023</b>	✓ * Enter Calendar Year: <b>2023</b>
✓ * Enter the 1st Calendar Month of the Quarter: <b>10</b>	✓ * Enter the 1st Calendar Month of the Quarter: <b>1</b>	✓ * Enter the 1st Calendar Month of the Quarter: <b>4</b>
✓ * Enter the 2nd Calendar Month of the Quarter: <b>11</b>	✓ * Enter the 2nd Calendar Month of the Quarter: <b>2</b>	✓ * Enter the 2nd Calendar Month of the Quarter: <b>5</b>
✓ * Enter the 3rd Calendar Month of the Quarter: <b>12</b>	✓ * Enter the 3rd Calendar Month of the Quarter: <b>3</b>	✓ * Enter the 3rd Calendar Month of the Quarter: <b>6</b>
✓ * Enter the Quarter-End Fiscal Year: <b>2023</b>	✓ * Enter the Quarter-End Fiscal Year: <b>2023</b>	✓ * Enter the Quarter-End Fiscal Year: <b>2023</b>
✓ * Enter the Quarter-End Accounting Period: <b>6</b>	✓ * Enter the Quarter-End Accounting Period: <b>9</b>	✓ * Enter the Quarter-End Accounting Period: <b>14</b>

Sample report from infoAdvantage:

Report ID: OSC-031

CORE infoAdvantage

Page 1 of 2

Run Date: 3/6/2023

Average Daily Cash Deficit Balance by Calendar Month

Run Time 3:58 PM

For Calendar Year 2022 Month: October, November, December

Cabinet: 9

Cabinet	Fund	Fund Name	Cash ADB -	Cash ADB -	Cash ADB -	Cash Balance by Period	Fund Balance by Period	Deficit Cash & Fund Balances by Period (Yes/No)
Sum:								

Cabinet: A

Cabinet	Fund	Fund Name	Cash ADB - October	Cash ADB - November	Cash ADB - December	Cash Balance by Period 6	Fund Balance by Period 6	Deficit Cash & Fund Balances by Period 6 (Yes/No)
A	28K0	Address Confidentiality Program Fund	(\$33,879.27)	(\$791.74)	(\$13,876.35)	(\$31,037.34)	(\$30,804.86)	Yes
A	4710	General Full Accrual Account Group	(\$59,695.32)	(\$59,695.32)	(\$59,695.32)	(\$59,695.32)	(\$16,523,170.46)	Yes
A	CARE	CARES Act Fund	\$106,373.88	\$106,373.88	\$55,144.04	(\$38,001.12)	(\$38,001.12)	Yes
A	CSFG	Coronavirus State Fiscal Recovery Fund - Gov	(\$210,279.97)	(\$116,988.55)	\$8,943.58	(\$2,140.93)	(\$330,730.75)	Yes
A	CSFL	Revenue Loss Restoration Cash Fund - SLFRI	(\$95,811.47)	(\$237,591.22)	(\$236,091.56)	(\$196,784.10)	(\$212,485.23)	Yes
A	USRP	Unused State-Owned Real Property Fund	(\$44,304.43)	(\$62,482.27)	(\$62,233.82)	\$14,981,438.53	\$14,981,357.15	No
Sum:			(\$337,676.58)	(\$371,176.20)	(\$327,809.42)	\$14,563,179.72	(\$2,243,836.27)	

Cash ADB Deficit Balance by Calendar Months in a Qtr

Fund 15RS-DOR only

Fund 1310-DPA Only

Fund CARE 2600 2601 - Gov

Treasury Only

Fund 27E0 - OSC

The following table describes the information provided on the report:

Item	Description
A	<b>Calendar Year:</b> Calendar year
B	<b>Cash ADB - 1<sup>st</sup> Calendar month:</b> Amount of the average daily cash balance in the 1 <sup>st</sup> calendar month of the quarter.
C	<b>Cash ADB - 2<sup>nd</sup> Calendar month:</b> Amount of the average daily cash balance in the 2 <sup>nd</sup> calendar month of the quarter.
D	<b>Cash ADB - 3<sup>rd</sup> Calendar month:</b> Amount of the average daily cash balance in the 3 <sup>rd</sup> calendar month of the quarter.
E	<b>Cash Balance by Period:</b> Cash balance by the period of the quarter-end.
F	<b>Fund Balance by Period:</b> Fund balance by the period of the quarter-end.
G	<b>Deficit Cash &amp; Fund Balances by Period (Yes/No):</b> Indicating whether the fund has both deficit cash and fund balances by the period of the quarter-end.

How to read this report:

1<sup>st</sup> Tab: Cash ADB Deficit Balance by Calendar Months in a Qtr.

Any item listed on the first tab of this report is potentially a problem that should be researched. Necessary actions should be taken to solve cash deficit issues before the fiscal year-end. For funds also analyzed at the fund level (e.g. Marijuana Tax Cash Fund), departments need to work with the responsible state agencies to make sure transfers are completed timely prior to the fiscal year-end. For other funds, a deficit cash balance at the fund/cabinet level indicates the need for a working capital loan or advance.

2nd Tab: Fund 15RS – DOR only

This tab lists the total average daily cash balances of the calendar months, cash and fund balances for fund 15RS by the fiscal period of the selected quarter-end. The Department of Revenue is responsible for reviewing and monitoring fund 15RS cash and fund balances.

3rd Tab: Fund 1310 – DPA only

This tab lists the total average daily cash balances of the calendar months, cash and fund balances for fund 1310 by the fiscal period of the selected quarter-end. The Department of Personnel & Administration is responsible for reviewing and monitoring fund 1310 cash and fund balances.

4th Tab: Fund CARE, 2600, 2601 – Gov.

This tab lists the total average daily cash balances of the calendar months, cash and fund balances for funds CARE, 2600, and 2601 by the fiscal period of the selected quarter-end. The Governor's Office is responsible for reviewing and monitoring the cash and fund balances for those funds.

5th Tab: Treasury only

This tab lists the total average daily cash balances of the calendar months, cash and fund balances for funds 3601, 9535, 4300, 8320, 83A0, and 3602 by the fiscal period of the selected quarter-end. Fund 3601 and 9535 are netted because the COP proceeds reside in Fund 9535 until the monthly reimbursements are made to 3601. Fund 8320 and 83A0 are also netted and make up the Unclaimed Property Tourism Promotion Trust Fund. The Treasury is responsible for reviewing and monitoring the cash and fund balances for those funds.

6th Tab: Fund 27E0 – OSC only

This tab lists the total average daily cash balances of the calendar months, cash and fund balances for fund 27E0 by the fiscal period of the selected quarter-end. The Office of the State Controller is responsible for reviewing and monitoring fund 27E0 cash and fund balances.

Possible actions include:

- Collect Accounts Receivables and make deposits timely
- Reclassify revenue or expenses with cash offset
- Work with the cabinets responsible for the specific funds to complete transfers timely
- Submit Loan or Advance Request form for approval by the Governor, State Controller, and State Treasurer at the end of the fiscal year

