

## 1-3 INTEGRATION FOR ENCUMBRANCES AND PRE-ENCUMBRANCES

### A. SNAP ENCUMBRANCE AND PRE-ENCUMBRANCE

#### **Error Reports for AFNS Clients Only**

The *AFNS TO CAS, REQUISITIONS & PURCHASE ORDER ERROR REPORT* (INCB003D) report runs every working day. ~~These reports perform the same edits and outputs; the only difference is how the system sends the print to the agencies via e-mail or printer.~~ Integration's 3D report compares the SNAP tables OACG, ORDR, OCAC and OCHG to the AFNS transactions and ledgers. Differences discovered in the data (e.g. account coding, amounts) between the agencies' transaction and information in SNAP tables will cause the transaction to be flagged. Once the transaction is flagged, integration will **not** pass it to the next component. The agencies will not receive the hard copy of a purchase order until the errors are corrected. It is the agency's responsibility to research any errors. Use SNAP's ORDR and OACG tables to check the data for original purchase orders. For modifying purchase order transactions, use the OCHG and OCAC tables. The AFNS clients should refer to the *AFNS Integration Error Manual* for instructions to correct any errors on the report. The AFNS clients can contact the AFNS Hotline for additional assistance.

### C. ERROR REPORT FOR AFNS CLIENTS ONLY

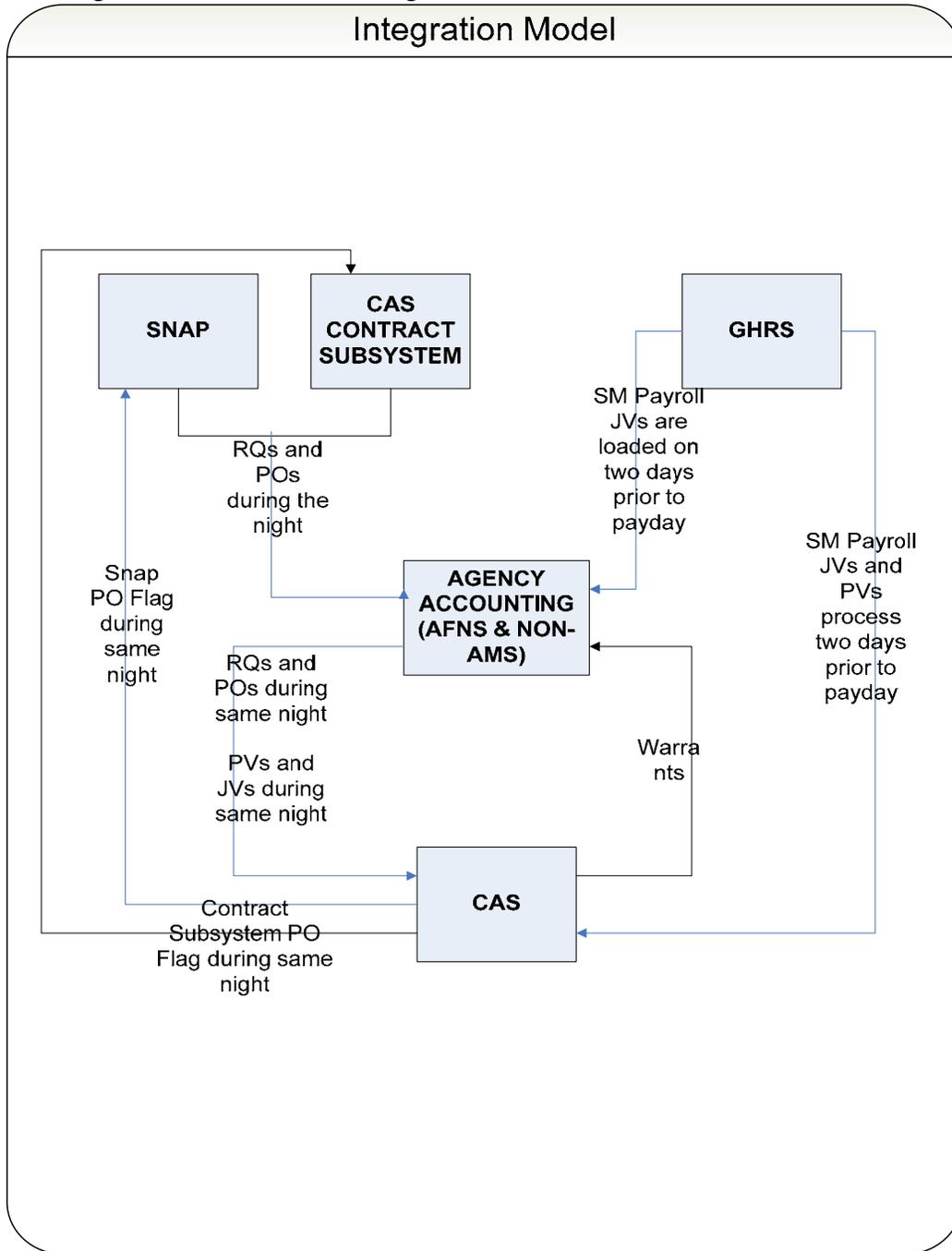
The *AFNS TO CAS, JOURNAL VOUCHER ERRORS* (INCB003L) runs daily as part of the JV interface cycle. Errors that occur during this process will flag the transaction not to pass the data to CAS. The hard copy of the JV will not print until the error is corrected. Errors that are not corrected will stay on the ~~A601~~ 3L error report until an action is taken. AFNS clients should refer to the *AFNS Integration Error Manual* to correct errors on the report. Contact the AFNS Hotline at (334) 242-2686 for additional assistance.

Note: Replace Flow Chart

## 1-6 INTEGRATION MODEL AND SCHEDULE

### A. INTEGRATION MODEL

The diagram below illustrates integration.



Note: Replace Flow Chart

**B. NIGHTLY CYCLE**

Integration Schedule

WINDOW	COMPONENT	DESCRIPTION
5:15 p.m.	GHRIS	"Comes Down" and runs backup.
6:00 p.m.	SNAP	"Comes Down" and runs backup.
6:15 p.m.	AFNS	"Comes Down" and runs backup.
7:00 p.m.	CAS	"Comes Down" and runs backup.
7:30 p.m.	SNAP	Nightly cycle runs to create RQs and POs. Contract Subsystem runs at the same time.
	INTG	Integration passes requisitions and purchase orders to the agencies accounting system.
8:30 p.m.-11:45 p.m.	AFNS	Agency Accounting System Nightly Cycle
11:00 p.m.	Non-AMS	Non-AMS agencies must have data file ready.
	INTG	Integration passes data to CAS.
12:15 a.m.-6:00 a.m.	CAS	Central Accounting System Nightly Cycle
	INTG	Integration passes the encumbered purchase order flag to procurement system.
6:00 a.m.-7:00 a.m.	SNAP	Procurement system prints hard copy of the purchase order.
6:15 a.m.-7:00 a.m.	AFNS	Agency accounting system is ready for the agencies.
7:00 a.m.	CAS	Central Accounting System is ready for the agencies.
7:00 a.m.	SNAP	Procurement System is ready for the agencies.
7:00 a.m.	GHRIS	Payroll/Personnel system is ready for the agencies.
8:00 a.m.		Agency Accounting Warrant data is ready for the
NOTE: GHRIS "Comes Down" at 2:45 p.m. until 7:00 a.m. on approximately the third pay before payday.		

**D. OPERATIONS PLANS AND EXPENSE BUDGETS**

**1. OPERATIONS PLANS**

An Operations Plan for each fund, appropriation unit, activity, and (in some cases) organization must be approved by the agency head and compiled into an agency Operations Plan representing the annual operating budget for the fiscal year. The Operations Plan identifies the personnel costs, employee benefits, travel, supplies, equipment purchases, and other expenditures by major object. Expenditures and purchase orders in any major object code shall not exceed the total annual amount budgeted on the Operations Plan for that major object, fund, appropriation unit, and (in some cases) organization. A monthly Budget Management Report (P440) is ~~distributed~~ made available to each agency. This report shows the variance between year-to-date expenditures and amounts budgeted by the agency in the Operations Plan.

*Note: Update Table*

**2-5 TABLE LOOK-UP**

**A. EAP2-APPROPRIATION TABLE**

```
SESSION1 - myEXTRAI Enterprise
File Edit View Tools Session Options Help
ACTION: R SCREEN: EAP2 USERID: KATH 02/08/10 02:55:41 PM
APPROPRIATION INQUIRY (EXTENDED)
BUDGET FY= 10 FUND= 0100 AGENCY= 053 ORGANIZATION= 0018 APPR UNIT= 640
APPR TYPE: 01 MY IND: N STATUS: A APPR END DATE: 09 30 11 BUD AUTH OPT: N
APPR NAME: ADMN SERVICE AND LOGISTCAL SUP APPR SHORT NAME: ADM SER LOGI
RECEIPTS: ORIG EST: 0.00 CUR EST: 0.00 ACT: 0.00
APPROP: ORIG: 800,000.00 CUR: 800,000.00 BEG DAY: 800,000.00
BEGIN CASH BAL: 0.00 REVERTED AMT: 0.00
TRANSFER IN AMT: 0.00 TRANSFER OUT AMT: 0.00
BUD AUTH: 800,000.00 ALLOT: 368,000.00 EXP BUD: 800,000.00
CURRENT AMOUNTS BEGIN DAY AMOUNTS
PRE-ENCUMBERED AMT: 0.00 0.00
ENCUMBERED AMT: 0.00 0.00
EXPENDED AMT: 222,655.03 222,655.03
UNCOMMITTED: 577,344.97 / 72.17 % UNEXPENDED: 577,344.97 / 72.17 %
:00.1 01/10
Connected to host d2nys.state.al.us [10.130.4.11] (TCP02154)
Start 4 Attach... 6 Microso... Fiscal Policy... Chapter 6 ... Chapter 2 ... Forms 2 Internet... 2:57 PM
```

Note: Update Table

B. EALL - ALLOTMENT TABLE

ACTION: R SCREEN: EALL USERID: KATH 02/08/10 02:57:19 PM

ALLOTMENT INQUIRY (EXTENDED)

BUDGET FY= 10 FUND= 0100 AGENCY= 053 ORGN= 0018 APPR UNIT= 640

BFY TOTALS: ALLOTMENT AMT PRE-ENCUMBERED AMT ENCUMBERED AMT EXPENDED AMT

ALLT PRD	ALLOTMENT AMT	PRE-ENCUMBERED AMT	ENCUMBERED AMT	EXPENDED AMT
	368,000.00	0.00	0.00	222,655.03
	UNCOMMITTED: 145,344.97		UNEXPENDED: 145,344.97	
01- 101	184,000.00	0.00	0.00	152,160.15
	UNCOMMITTED: 31,839.85		UNEXPENDED: 31,839.85	
02- 102	184,000.00	0.00	0.00	70,494.88
	UNCOMMITTED: 113,505.12		UNEXPENDED: 113,505.12	
03-				
	UNCOMMITTED:		UNEXPENDED:	
04-				
	UNCOMMITTED:		UNEXPENDED:	

03-#L009 HEADER CHANGE

01/10

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Start | Attach... | Microsoft... | Fiscal Policy... | Chapter 6 0... | Chapter 2 0... | Forms | 2 Internet... | 2:59 PM

Note: Update Table

C. EEX2 - EXPENSE BUDGET TABLE

SESSION1 - myEXTRAI Enterprise  
File Edit View Tools Session Options Help

ACTION: R SCREEN: EEX2 USERID: KATH 02/08/10 02:58:28 PM

EXPENSE BUDGET INQUIRY (EXTENDED)

BUDGET FY= 10 FUND= 0100 AGENCY= 053 ORGANIZATION= 0018  
APPR UNIT= 640 ACTIVITY= FUNCTION= OBJECT= 0900  
BUDGETED POS: 0.00 SPENDING CONTROL IND: REV SOURCE REF 1:  
STATUS IND: A SUB-OBJECT OPT: Y REV SOURCE REF 2:  
REV SOURCE REF 3:

	CURRENT AMOUNTS	BEGIN DAY AMOUNTS
APPROV BUDGETED AMT:	800,000.00	
CUR MOD BUDGETED AMT:	800,000.00	800,000.00
PRE-ENCUMBERED AMT:	0.00	0.00
ENCUMBERED AMT:	0.00	0.00
EXPENDED AMT:	222,655.03	222,655.03

LINE DESCRIPTION: SUPPLIES, MAT'L, AND OPERATING

--- AVAILABLE FUNDS ---  
UNCOMMITTED BALANCE: 577,344.97 UNEXPENDED BALANCE: 577,344.97  
PERCENT COMMITTED: 27.83 % PERCENT EXPENDED: 27.83 %

01/10

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Note: Update Table

D. EESM - EXPENSE BUDGET SUMMARY TABLE

SESSION1 - myEXTRAI Enterprise

File Edit View Tools Session Options Help

ACTION: R SCREEN: EESM USERID: KATH 02/08/10 02:59:02 PM

EXPENSE BUDGET SUMMARY INQUIRY  
(EXTENDED)

BFY= 10 FUND= 0100 AGCY= 053 ORG= 0018 APPR= 640 ACTV= FUNC=

TOTALS IND:  
TOTALS:

OBJ	DESCRIPTION	CURRENT AMT	ENCUMBERED AMT	EXPENDED AMT	AVAILABLE AMT
0900	SUPPLIES, MAT	800,000.00	0.00	222,655.03	577,344.97

02-\*L009 HEADER CHANGE

01/10

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Start | Attach... | Microsoft... | Fiscal Policy... | Chapter 6 0... | Chapter 2 0... | Forms | 2 Internet... | 3:00 PM

Note: Update Table

E. OBPL - OBLIGATION PLAN TABLE

SESSION1 - myEXTRAI Enterprise  
File Edit View Tools Session Options Help

ACTION: R SCREEN: OBPL USERID: KATH 02/08/10 03:00:50 PM  
OB PLAN INQUIRY BASE PLAN AMOUNT: 291,250  
BFY= 10 AGY= 053 FUND= 0100 APPR= 635 ORGN= 0006 ACTV= 0311  
TOT BY QTR: 87,375 72,812 72,812 58,251 291,250

OBJT	QUARTER 1	QUARTER 2	QUARTER 3	QUARTER 4	TOT BY OBJT
0300	5,400	4,500	4,500	3,600	18,000
0400	4,500	3,750	3,750	3,000	15,000
0700	150	125	125	100	500
0800	73,575	61,312	61,312	49,051	245,250
0900	3,750	3,125	3,125	2,500	12,500

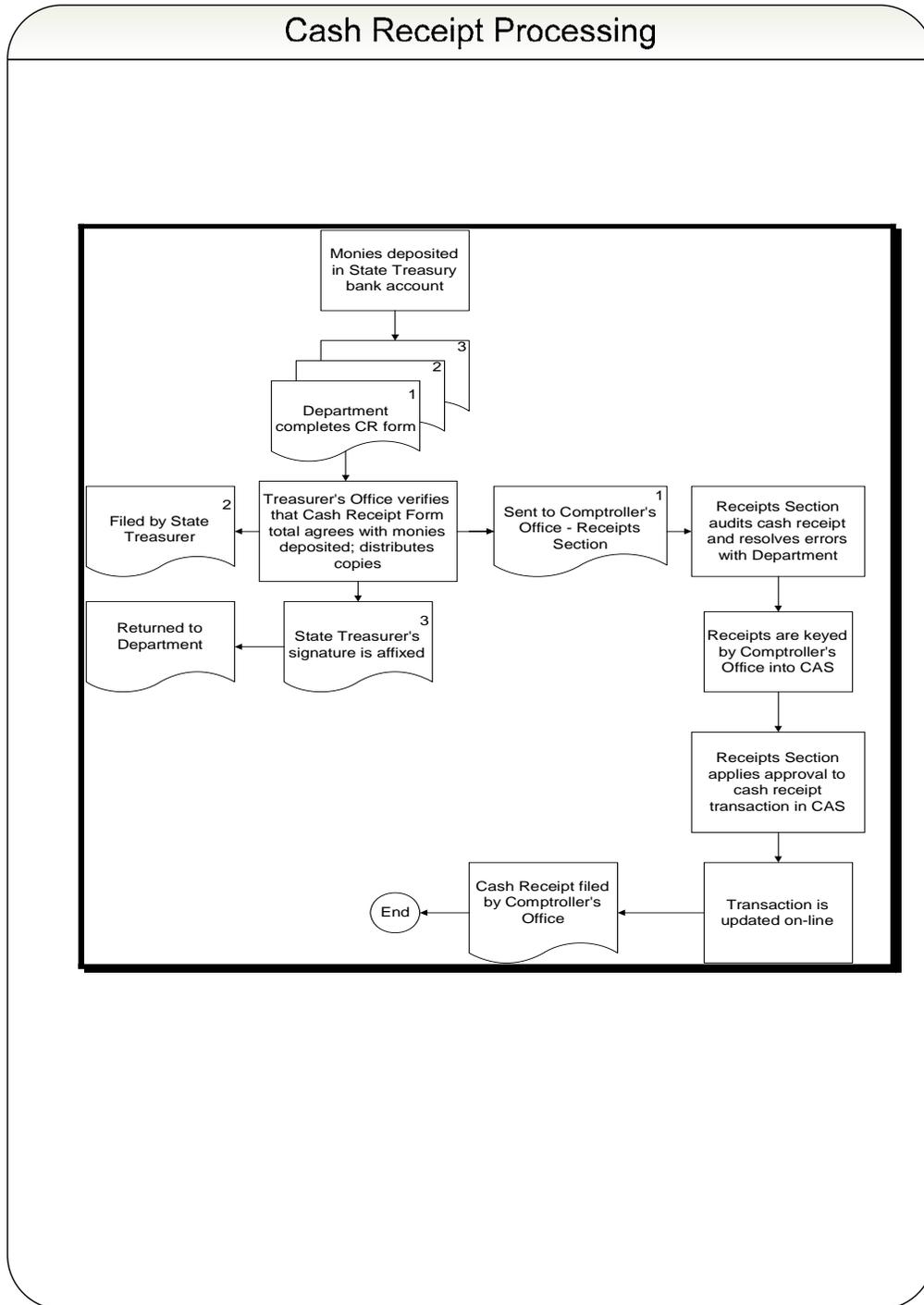
06-#L009 HEADER CHANGE

01/10

Connected to host d2mja.state.al.us [10.130.4.11] (TCP02154)

Start | Attach... | Microsoft... | Fiscal Policy... | Chapter 6 0... | Chapter 2 0... | Forms | 2 Internet... | 3:02 PM

### EXHIBIT 3-2-1 CASH RECEIPT PROCESSING



### **3-3 TYPES OF CASH RECEIPTS AND ACCOUNTING EFFECTS**

#### **A. GENERAL**

The cash receipt (CR) document is used in CAS to record all receipts collected by departments and agencies. The CR is used to record revenues and other financing sources such as bond proceeds. The CR document also is used to record balance sheet receipts and refunds of disbursements.

When making a deposit to the credit of any fund, a Cash Receipt Form (FRMS-7) must be completed. The form is designed to accommodate all types of receipts on one document. This form provides information to the Comptroller and Treasurer's Offices regarding the fund to be credited, the accounting codes, and the amount of the deposit.

The Treasurer's Office receives receipt documents between the hours of ~~10:00~~ 9:00 and 11:30 a.m. and 1:00 and 2:00 p.m. each business day. Departments located outside Montgomery may mail their CR forms and deposit documentation to the Treasurer's Office.

**B. TYPES OF RECEIPTS**

**2. BALANCE SHEET RECEIPTS**

*c. Refunds of Salary Overpayments*

If an employee is incorrectly overpaid, the employee may refund the money to the state. The department or agency will calculate the amount to be refunded by subtracting the appropriate payroll taxes and retirement contribution from the gross amount of the overpayment. The department will deposit the refund by completing the cash receipt form and including the following codes: fund - Payroll Fund 0900, agency 000, and balance sheet account - Salary Refunds Payable, 9050. The organization, appropriation, activity, object, sub-object, and revenue source codes will be left blank.

A Salary Overpayment Refunds Form (Form FRMS-25) and an extra copy of the Cash Receipt Form (Form FRMS-7) will be submitted to the Treasurer's Office as an attachment to the Cash Receipt Form. Two copies of the Salary Overpayment Refunds Form should be provided for each refund being deposited. This form provides the information needed to refund the taxes withheld to the department. The information on the form allows the correction of the employee's year-to-date earnings for correct reporting on the employee's W-2 form. After adjusting the payroll system, the Comptroller's Office will refund to the department the net amount of the overpayment refunded by the employee, the applicable withholding taxes, and the employer's share of the FICA and Medicare tax with an interfund transfer. A department will obtain refunds from vendors for the amounts deducted for the payment of retirement, insurance, or other deductions. ~~These refunds by the Comptroller's Office and various vendors will then be deposited by the department as shown in Section 3-3, B1c or Section 3-3, B3.~~

The accounting effects of the deposit to the Payroll Fund are a debit to the Cash account and a credit to the Salary Refunds Payable account.

~~d. — Refunds of Insurance Overpayments~~

~~Procedures for reimbursing employees for dependent coverage health insurance deducted in error from the employee's wages are as follows:~~

~~Employee Not Under Flexible Benefits Plan~~

~~The agency is to deposit amounts received from the State Employees Insurance Board into the agency's fund from which the original expenditure was made, using balance sheet account 7941 (Third Party Refund Due Employees). When submitting Form FRMS-7, Certificate of Deposit, for processing, the agency must show in the "Remarks" section of the cash receipt that the employee was not on the Flexible Benefits Plan. The agency will then process a payment voucher to the employee for the amount due the employee. The voucher is to be coded with the same fund and balance sheet account (7941) as used on the deposit. Supporting documentation to be attached to the voucher is to include a statement that the employee was not on the Flexible Benefits Plan.~~

~~Employee Under the Flexible Benefits Plan~~

~~For employees who were under the Flexible Benefits Plan, the agency is to deposit amounts received from the State Employees Insurance Board to fund 0900, agency 000, and balance sheet account 9051. The employee's name, social security number, and amount refunded for the employee must be shown in the "Remarks" section of Form FRMS-7. If additional space is needed, the information can be listed on a separate sheet of paper. An extra copy of the Cash Receipt Form (with attachments) should be submitted with the deposit. This copy will be forwarded to the Payroll Section so that adjustments to the employee's earnings record can be made.~~

~~The Comptroller's Office will then refund to the department the gross amount of the insurance refund less the employee's and employer's share of FICA and Medicare tax. The agency will deposit the warrant received from the Comptroller's Office to the fund from which the original expenditure was made. The total amount due the employee (gross insurance refund less employee's portion of FICA and Medicare tax) should be coded to balance sheet account 7941 (Third Party Refund Due Employees). The employer's or agency's share of the FICA and Medicare tax should be coded to object code 0200 01 with a "D" in the Increase/Decrease field of Form FRMS-7, Certificate of Deposit. This will record the employer's or agency's share of the FICA and Medicare tax as an expenditure. (See Exhibit 3-3-1.)~~

~~The agency will then process a payment voucher payable to the employee for the amount due the employee, referencing balance sheet account 7941~~

with the same codes as the deposit. Supporting documentation attached to the voucher must include a statement that the employee was on the Flexible Benefits Plan.

Refunds from the State Employees Insurance Board for the employer portion of health insurance premiums should be deposited into the agency's fund from which the original expenditure was made and be coded as shown in Section 3-3, B1c or Section 3-3, B3.

**EXHIBIT 3-3-1  
REFUNDS OF INSURANCE OVERPAYMENTS**

FRMS -7 Rev. 04-99		<b>CASH RECEIPT</b>										CERTIFICATE NO. <u>010</u> <u>90101234</u>		
Distribution: White - Comptroller Yellow - Treasurer Pink - Department		Certificate of Deposit										DATE <u>06</u> <u>27</u> <u>1999</u>		
		State of Alabama										ACCOUNTING PRD _____ BUDGET FY _____		
		NET INSURANCE REFUND FROM COMPTROLLER FOR EMPLOYEE UNDER FLEXIBLE BENEFITS PLAN										CHECK IF MODIFICATION <input type="checkbox"/>		
LN	FUND	AGCY	ORG	APPR	ACTIV- ITY	OBJ	SUB OBJ	REV SRC	REPT CATG	BS ACCT	VENDOR / PROVIDER	AMOUNT	I/D	
01	0100	010								7941		151.45		
02	0100	010	1020	917	0582	0200	01				12345678900	12.55	D	
												<b>TOTAL DEPOSIT</b>	138.90	
Remarks: _____											Deposit Slips / Credit Advices / EFT _____ 138.90			
_____											Board Items _____			
_____											Less _____			
_____											<b>TOTAL</b> _____ 138.90			
Department: <u>Finance</u>											Approved for Deposit Subject to Verification. _____			
Prepared by: <u>Jane Doe</u> Phone: <u>242-1234</u>											State Comptroller / State Treasurer _____			

3. REFUNDS OF CURRENT YEAR DISBURSEMENTS

If a department receives a refund of monies disbursed in error during the current fiscal year and charged to the current budget year, such as an overpayment to a vendor, the cash receipt form must be coded exactly as the original disbursement

and include: fund, agency, organization (if applicable), appropriation, activity, expenditure object, sub-object, and vendor code.

If a department receives a refund of monies disbursed in error in the prior year but received in the current year while the 13th accounting period is open, the cash receipt form should be coded exactly as the original disbursement with the prior budget year indicated in the upper right-hand section of the cash receipt form. If the refund is received after the 13<sup>th</sup> accounting period has closed, the cash receipt form should be coded as a refund of prior year disbursements (See Section 3-3, B1c).

If, during the 13<sup>th</sup> accounting period, a department receives a refund of monies disbursed in error during the current year but charged to the 13th accounting period, two cash receipts will be required. The first cash receipt should be a zero dollar cash receipt and be coded (along with other required codes) to the 13<sup>th</sup> accounting period as follows:

ACCOUNTING PERIOD 13XX BUDGET FY XX

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**D. CORRECTING OR MODIFYING A DEPOSIT**

1. GENERAL INSTRUCTIONS

Cash receipt modifications are used to correct or modify deposits. The department must complete a Cash Receipt Form (FRMS-7). A separate cash receipt form should be completed for each certificate being corrected or modified. Corrections or modifications must not be combined on a form used to record a new deposit.

**Page 3-9 and 3-10**

~~———— Checks that have been returned by the bank for insufficient funds may be entered as a negative cash receipt modification and may be the only deposit entry recorded on the cash receipt form. The certificate number on which the amount was originally deposited is referenced. The deposit amount for the returned check will be indicated by a D. For example, the following deposit entry was made to Fund 0100. The original entry was made on line 02. Therefore, the correction must reference line 02.~~

<u>Line</u>	<u>Fund</u>	<u>Agency</u>	<u>Revenue Source</u>	<u>Line Amount</u>	<u>I/D</u>	<u>Total Deposit Amount</u>
The original entry:						
02	0100	010	0684	100.00		1000.00
To record the returned check:						
02	0100	010	0684	-10.00	D	(10.00)

All checks returned on or before the last day in September for making and correcting deposits should be corrected as indicated above or redeemed from the State Treasury by the end of the fiscal year.

During the 13th accounting period, an overstatement of revenue in the prior year due to a deposit of a bad check may should be corrected as follows:

Assume that a \$100.00 bad check was deposited in September 1998 to Fund 0100 and was coded to revenue source code 0538—Contract Fees. The department is notified in October 1998 that there were insufficient funds in the bank to cover the check.

Two cash receipts are required. The first cash receipt is a zero dollar cash receipt modification and should be coded as follows:

ACCOUNTING PERIOD 13 98 BUDGET FY     

<u>Fund</u>	<u>Agency</u>	<u>Revenue Source</u>	<u>Balance Sheet</u>	<u>Amount</u> ₹	<u>I/D</u>	<u>Total Deposit Amount</u>
0100	010	0538		100.00	D	
0100	010		1006	100.00	I	
						0.00

The resulting accounting entry is as follows:

Dr Revenue (Rev Source Code 0538) 100.00  
 Cr Cash Reductions for Bad Checks (BS Account 1006) 100.00

The effect of the above entry is to reduce revenues and cash (BS Account 1006) for FY 98.

The second cash receipt should be coded as follows (leave accounting period and budget fiscal year blank):

ACCOUNTING PERIOD \_\_\_\_\_ BUDGET FY \_\_\_\_\_

<u>Fund</u>	<u>Agency</u>	<u>Balance Sheet</u>	<u>Amount</u> ₹	<u>I/D</u>	<u>Total Deposit Amount</u>
0100	010	1006	100.00	D	(100.00)

The resulting accounting entry is as follows:

Dr Cash Reductions for Bad Checks (BS Account 1006) 100.00  
 Cr Cash (BS Account 1001) 100.00

The effect of the above entry is to reverse the negative amount in BS Account 1006 created by the first cash receipt modification and decrease cash (BS Account 1001) in the current fiscal year.

Two cash receipts are required. The first cash receipt is a zero dollar cash receipt modification and should be coded as follows:

ACCOUNTING PERIOD 13 98 BUDGET FY    

<u>Fund</u>	<u>Agency</u>	<u>Revenue Source</u>	<u>Balance Sheet</u>	<u>Amount</u> £	<u>I/D</u>	<u>Total Deposit Amount</u>
0100	010	0538		100.00	D	
0100	010		1006	100.00	I	
						0.00

The resulting accounting entry is as follows:

Dr Revenue (Rev Source Code 0538) 100.00  
 Cr Cash Reductions for Bad Checks (BS Account 1006) 100.00

The effect of the above entry is to reduce revenues and cash (BS Account 1006) for FY 98.

The second cash receipt should be coded as follows (leave accounting period and budget fiscal year blank):

ACCOUNTING PERIOD        BUDGET FY       

<u>Fund</u>	<u>Agency</u>	<u>Balance Sheet</u>	<u>Amount</u> £	<u>I/D</u>	<u>Total Deposit Amount</u>
0100	010	1006	100.00	D	(100.00)

The resulting accounting entry is as follows:

Dr Cash Reductions for Bad Checks (BS Account 1006) 100.00  
 Cr Cash (BS Account 1001) 100.00

The effect of the above entry is to reverse the negative amount in BS Account 1006 created by the first cash receipt modification and decrease cash (BS Account 1001) in the current fiscal year.

2. BAD CHECKS

a. Checks Deposited and Returned during current Fiscal Year

Checks deposited that have been returned by the bank for insufficient funds during the current fiscal year will require two cash receipts to be prepared. The first cash receipt will be for a negative amount and be prepared by the Treasurer's Office using the balance sheet account 1215 (Bad Checks Receivable). Assume a \$100 bad check was originally deposited to Fund 0346. The first cash receipt will be coded as follows:

<u>Accounting Period</u>		<u>Budget FY</u>			
<u>Fund</u>	<u>Agency</u>	<u>Balance Sheet</u>	<u>Amount</u>	<u>I/D</u>	<u>Total Deposit Amt</u>
0346	053	1215	100.00	D	(100.00)

The Resulting accounting entry is as follows:

<u>Dr. Bad Checks Receivable (BS Account 1215)</u>	<u>100.00</u>	
<u>Cr. Cash (BS Account 1001)</u>		<u>100.00</u>

The cash receipt will update the Central Accounting System (CAS) and will remove cash from the agency's fund. The fund used will be a predetermined fund that the agency has advised the State Treasurer to use for bad checks. The negative receipt should be posted in the agency's accounting system using either the agency's standard numbering sequence or the State Treasurer's certificate of deposit number.

When the original account coding of the bad check is determined, a zero dollar certificate of deposit must be submitted by the agency to correct the coding used by the State Treasurer on the first receipt. This certificate of deposit can be submitted as a modification to the original cash receipt number used when the bad check was first deposited or a new receipt number may be used. The first line of the cash receipt document should indicate the original account coding of the bad check and have a "D" in the "I/D" column. The second line should reflect balance sheet 1215 and have an "I" in the "I/D" column. Assume the \$100.00 bad check indicated above was originally deposited to revenue source 0525. The second cash receipt should be coded as follows:

<u>Accounting Period</u>		<u>Budget FY</u>				
<u>Fund</u>	<u>Agency</u>	<u>Rev. Source</u>	<u>B/S</u>	<u>Amount</u>	<u>I/D</u>	<u>Total Deposit Amt</u>
0346	053	0525		100.00	D	
0346	053		1215	100.00	I	
						0.00

The Resulting accounting entry is as follows:

<u>Dr. Revenue (Rev. Source code 0525)</u>	<u>100.00</u>	
<u>Cr. Bad Checks Receivable (BS Account 1215)</u>		<u>100.00</u>

The above correction should be submitted as soon as possible and processed before the end of the current fiscal year. If, however, it is not submitted until the 13<sup>th</sup> accounting period (for the amount recorded in the prior year to balance sheet 1215), the certificate of deposit should be coded to the 13<sup>th</sup> accounting period. The increase and decrease must be to the same fund if the receipt is coded to the 13<sup>th</sup> accounting period. If the increase and decrease are to different funds, the certificate of deposit should be coded to the prior budget fiscal year and the accounting period should be left blank.

*b. Checks Deposited in Prior Fiscal year but returned during 13th Accounting Period*

Checks deposited in the prior fiscal year that have been returned by the bank for insufficient funds during the 13<sup>th</sup> accounting period will require two cash receipts to be prepared. The first cash receipt will be for a negative amount and be prepared by the Treasurer’s Office using the balance sheet account 1006 (Cash–Reductions for Bad Checks). Assume a \$50.00 bad check was originally deposited to Fund 0346 in the prior fiscal year but was returned by the bank in the 13<sup>th</sup> accounting period. The first cash receipt will be coded as follows (leave accounting period and budget fiscal year blank):

		Accounting Period	Budget FY		
Fund	Agency	Balance Sheet	Amount	I/D	Total Deposit Amt
0346	053	1006	50.00	D	(50.00)

The Resulting accounting entry is as follows:

Dr. Cash-Reductions for Bad Checks (BS Account 1006)	50.00
Cr. Cash (BS Account 1001)	50.00

The Cash receipt will update the Central Accounting System (CAS) and will remove cash from the agency’s fund. The fund used will be a predetermined fund that the agency has advised the State Treasurer to use for bad checks. The negative receipt should be posted in the agency’s accounting system using either the agency’s standard numbering sequence or the State Treasurer’s certificate of deposit number.

When the original account coding of the bad check is determined, a zero dollar certificate of deposit coded to the 13<sup>th</sup> accounting period must be submitted by the agency to correct the coding used by the State Treasurer on the first receipt; this will also correct the overstatement of revenue in the prior year due to the deposit of the bad check. This certificate of deposit can be submitted as a modification to the original cash receipt number used when the bad check was first deposited in the prior fiscal year or a new receipt number may be used. The first line of the cash receipt document should indicate the original account coding of the bad

check and have a “D” in the “I/D” column. The second line should reflect balance sheet account 1006 and have an “I” in the “I/D” column. Assume the \$50.00 bad check indicated above was originally deposited to revenue source 0679. The second cash receipt should be coded to the 13<sup>th</sup> accounting period as follows:

<u>Accounting Period</u>		<u>13XX</u>		<u>Budget FY</u>		
<u>Fund</u>	<u>Agency</u>	<u>Rev Source</u>	<u>B/S</u>	<u>Amount</u>	<u>I/D</u>	<u>Total Deposit Amt</u>
0346	053	0679		50.00	D	
0346	053		1006	50.00	I	
						0.00

The resulting accounting entry is as follows:

<u>Dr. Revenue (Rev. Source Code 0679)</u>	<u>50.00</u>
<u>Cr. Cash Reductions for Bad Checks (BS Account 1006)</u>	<u>50.00</u>

The above correction should be submitted before the end of the 13<sup>th</sup> accounting period. The increase and decrease must be to the same fund. The fund used on both lines should be the fund used when the bad check was originally deposited in the prior year. If the fund number used by the State Treasurer on the first receipt (the negative certificate of deposit indicated above) was incorrect, it will be the agency’s responsibility to modify or correct the Treasurer’s negative cash receipt by moving the negative amount to the correct fund. This will ensure that the fund used on the second receipt (the 13<sup>th</sup> accounting period \$0.00 certificate of deposit) will agree with the State Treasurer’s negative cash receipt as corrected.

### 3. ADJUSTMENTS TO PRIOR YEAR CASH IN THE 13<sup>TH</sup> ACCOUNTING PERIOD

After the end of the fiscal year, no adjustment can be made to cash (Balance Sheet Account 1001) in the 13<sup>th</sup> accounting period for an overstatement or understatement of cash in the prior year that is due to an error made in the amount of the original certification. However, during the 13<sup>th</sup> accounting period, this overstatement or understatement of cash in the prior year should be corrected as follows:

Assume that a cash receipt for \$100.00 was certified in September 20XX to Fund 0100 and was coded to revenue source 0402 – Miscellaneous Tags. The department is notified in October 20XX that, due to an error in the addition of the checks that made up the deposit , the actual amount deposited in the bank was only \$90.00.

Two cash receipts are required to record this \$10.00 decrease in cash. The first cash receipt is a zero dollar cash receipt modification and should be coded as follows:

ACCOUNTING PERIOD 13 XX    BUDGET FY \_\_\_\_

<u>Fund</u>	<u>Agency</u>	<u>Revenue Source</u>	<u>Balance Sheet</u>	<u>Amount</u>	<u>I/D</u>	<u>Total Deposit Amount</u>
0100	910	0402		10.00	D	
0100	910		1005	10.00	I	
						<u>0.00</u>

The resulting accounting entry is as follows:

Dr Revenue (Rev Source Code 0402)	10.00	
Cr Cash-Corrections to Treasury Cash (BS Account 1005)	10.00	

The effect of the above entry is to reduce revenues and cash (BS Account 1005) for FY XX.

The second cash receipt should be coded as follows (leave accounting period and budget fiscal year blank):

ACCOUNTING PERIOD                      BUDGET FY \_\_\_\_

<u>Fund</u>	<u>Agency</u>	<u>Balance Sheet</u>	<u>Amount</u>	<u>I/D</u>	<u>Total Deposit Amount</u>
0100	910	1005	10.00	D	(10.00)

The resulting accounting entry is as follows:

Dr Cash-Corrections to Treasury Cash (BS Account 1005)	10.00	
Cr Cash (BS Account 1001)	10.00	

The effect of the above entry is to reverse the negative amount in BS Account 1006 created by the first cash receipt modification and decrease cash (BS Account 1001) in the current fiscal year.

If, in the example above, the actual amount of the bank deposit was \$110.00, two cash receipts would be required to record this \$10.00 increase in cash. The first cash receipt is a zero dollar cash receipt modification and should be coded as follows:

ACCOUNTING PERIOD 13 XX    BUDGET FY \_\_\_\_

<u>Fund</u>	<u>Agency</u>	<u>Revenue Source</u>	<u>Balance Sheet</u>	<u>Amount</u>	<u>I/D</u>	<u>Total Deposit Amount</u>
				<u>t</u>		

<u>0100</u>	<u>910</u>		<u>1005</u>	<u>10.00</u>	<u>D</u>	
<u>0100</u>	<u>910</u>	<u>0402</u>		<u>10.00</u>	<u>I</u>	
						<u>0.00</u>

The resulting accounting entry is as follows:

Dr Cash-Corrections to Treasury Cash (BS Account 1005)	10.00
Cr Revenue (Rev Source Code 0402)	10.00

The effect of the above entry is to increase revenues and cash (BS Account 1005) for FY XX.

The second cash receipt should be coded as follows (leave accounting period and budget fiscal year blank):

<u>Fund</u>	<u>Agency</u>	<u>Balance Sheet</u>	<u>Amount</u>	<u>I/D</u>	<u>Total Deposit Amount</u>
<u>0100</u>	<u>910</u>	<u>1005</u>	<u>10.00</u>	<u>D</u>	<u>(10.00)</u>

The resulting accounting entry is as follows:

Dr Cash- (BS Account 1001)	10.00
Cr Corrections to Treasury Cash (BS Account 1005)	10.00

The effect of the above entry is to reverse the negative amount in BS Account 1006 created by the first cash receipt modification and decrease cash (BS Account 1001) in the current fiscal year.

**Page 3-11**

### **3-4 HOW TO COMPLETE A CASH RECEIPT FORM**

#### **A. GENERAL INSTRUCTIONS**

The instructions for item numbers 1 through 15 presented in Exhibit 3-4-1 explain the items that must be completed for all cash receipts.

1. AGENCY NUMBER – 3 digits for the agency code of the department making the deposit.
2. CERTIFICATE NUMBER - 8 digits or 11digits (if using automatic numbering)  
1 digit for the current fiscal year



### 3-4 HOW TO COMPLETE A CASH RECEIPT FORM

#### B. REVENUES AND OTHER FINANCING SOURCES

26B. I/D - An I designates that this is an increase to cash. D designates that this is a decrease to cash. If left blank, this line will be an increase. Cash receipt modifications require either a D or an I on every line. ~~A D should be entered if this line identifies a check returned for insufficient funds.~~ If the accounting code on the line is a revenue source, an I will increase revenue and a D will decrease revenue.

### 3-4 HOW TO COMPLETE A CASH RECEIPT FORM

#### C. BALANCE SHEET RECEIPTS

25C. AMOUNT - Enter the amount to be credited to the fund listed on this line.

26C. I/D - An I designates that this is an increase to cash. A D designates that this is a decrease to cash. If left blank, the line will be an increase. Cash receipt modifications require either a D or an I on every line. ~~A D should be entered if this line identifies a check returned for insufficient funds.~~ If the accounting code on the line is a liability, an I will increase the liability account and a D will decrease the liability account. However, if the accounting code on the line is an asset, an I will decrease the asset account and a D will increase the asset account.

### 3-4 HOW TO COMPLETE A CASH RECEIPT FORM

#### C. BALANCE SHEET RECEIPTS

26D. I/D - An I designates that this is an increase to cash. A D designates that this is a decrease to cash. If left blank, the line will be an increase. Cash receipt modifications require either a D or an I on every line. ~~A D should be entered if this line identifies a check returned for insufficient funds.~~ If the accounting code on the line is a disbursement object, an I will decrease the expenditure and a D will increase the expenditure.



### 3-5 MANAGEMENT REPORTS

A. Each department will receive a A monthly report - Detail Listing of Revenues vs. Budget (A203) – is available to each department and which lists revenues recognized and cash collected for the current period and the fiscal year-to-date vs. the budgeted amount. (Since currently there is no recorded estimated revenue budget, this field contains zeros.) This report contains only revenues and will not include receipts that are refunds of current year disbursements or balance sheet receipts.

Note: Delete current report and replace with new report.

REPORT ID: A203		** STATE OF ALABAMA **				PAGE NO: 566		
RUN DATE: 01/30/10		DETAIL LISTING OF REVENUES VS. BUDGET						
RUN TIME: 04:12:18		FYE BUDGET FISCAL YEAR 2010						
FUND: 0100 GENERAL FUND		JANUARY 2010 ACCOUNTING PERIOD				AGENCY: 910 RECEIPTS SECTION		
ORGANIZATION:		ORG MGR:				ACTIVITY:		
		CURRENT PERIOD		FISCAL YEAR-TO-DATE				
REVENUE SOURCE	I	REVENUE	CASH	REVENUE	CASH	BUDGETED	UNRECOGNIZED	
CODE-DESCRIPTION	I	RECOGNIZED	COLLECTED	RECOGNIZED	COLLECTED	AMOUNT	BUDGET BALANCE	
	I						PERCENT	
0013 MUNIC CNSES		705,310.37	705,310.37	3,172,909.69	3,172,909.69	0	3,172,909.69	0.00
0020 AUTO TITLE		57.28	0.00	57.28	0.00	0	57.28	0.00
0021 DRED TAX		592,651.07	592,632.81	2,072,733.99	2,074,708.80	0	2,072,733.99	0.00
0022 MINERAL DOC		3,067.64	3,067.64	7,426.02	7,426.02	0	7,426.02	0.00
0023 MORTGAGE TAX		2,484,341.10	2,486,012.32	9,335,459.08	9,338,107.18	0	9,335,459.08	0.00
0030 REG AD VAL		47,700,097.23	49,021,347.09	94,545,306.99	95,967,815.76	0	94,545,306.99	0.00
0031 PRIOR AD VAL		0.00	0.00	27.67	27.67	0	27.67	0.00
0033 INSOL AD VAL		11,597.22	11,597.22	78,305.41	78,305.41	0	78,305.41	0.00
0034 LAND RED-ADV		54,649.91	54,649.91	156,621.94	156,621.94	0	156,621.94	0.00
0035 LITIG AD VAL		7,292.61	7,292.61	111,979.95	111,979.95	0	111,979.95	0.00
0037 ADVER REDEMPT		29,052.80	29,052.80	111,285.71	111,285.71	0	111,285.71	0.00
0120 FED HOA AUTH		0.00	0.00	1,090.66	1,090.66	0	1,090.66	0.00
0200 GEN BUS FRIV		339,991.29	339,991.18	4,070,175.96	4,072,200.75	0	4,070,175.96	0.00
0391 DRIVERS LIC		641,352.27	641,352.27	2,674,399.94	2,674,399.94	0	2,674,399.94	0.00
0402 MISC TAGS		2,277.46	2,277.46	22,337.11	22,337.11	0	22,337.11	0.00
0415 MOT VEH-INTG		939,252.79	939,252.79	12,236,171.13	12,236,171.13	0	12,236,171.13	0.00
0417 MANU HOM FEE		96,172.57	96,172.57	494,665.61	494,665.61	0	494,665.61	0.00
0471 BID PROPOSAL		1,666.50	1,666.50	0.00	0.00	0	0.00	0.00
0477 FEES-D-R-MCC		1,480.43	1,480.43	6,644.15	7,644.15	0	6,644.15	0.00
0479 CTS ADM FEE		7,557.79	7,557.79	33,125.25	33,125.25	0	33,125.25	0.00
0491 CRIM HIST FE		1,160.64	1,160.64	0.00	0.00	0	0.00	0.00
0525 DOCKET COURT		3,894,480.50	3,894,480.50	19,147,521.10	19,147,521.10	0	19,147,521.10	0.00
0526 COMM JUD SAL		9,452.71	9,452.71	42,633.94	42,633.94	0	42,633.94	0.00
0540 JUD ARTICLE		1,375,732.66	1,375,732.66	6,841,584.64	6,841,584.64	0	6,841,584.64	0.00
0541 BAIL FORFEIT		21,221.50	40,150.91	106,107.48	229,617.76	0	106,107.48	0.00
0591 CONF PRCP		7,819.00	7,819.00	7,819.00	7,819.00	0	7,819.00	0.00
0601 REAND PROPTY		0.00	0.00	3.00	3.00	0	3.00	0.00
0623 INT ST DEP		14,636.56	14,636.56	53,724.59	53,724.59	0	53,724.59	0.00
0684 PRIOR YR REP		273.53	273.53	3,592.59	3,592.59	0	3,592.59	0.00
0907 GP UNIDENTIF		151.27	151.27	0.00	0.00	0	0.00	0.00
ACTIVITY TOT		58,935,735.32	60,278,986.72	153,343,594.02	154,797,318.25	0	153,343,594.02	0.00
ORG TOTAL		58,935,735.32	60,278,986.72	153,343,594.02	154,797,318.25	0	153,343,594.02	0.00
AGENCY TOTAL 910		58,935,735.32	60,278,986.72	153,343,594.02	154,797,318.25	0	153,343,594.02	0.00

Insert new page

B. A monthly report – Monthly Agency Revenue Report (RECRAGCY) – is available to each department and lists the detailed transactions for each revenue source in each fund. It also provides a YTD total for each revenue source.

1/30/2010

STATE OF ALABAMA  
DEPARTMENT OF REVENUE  
DIVISION OF COMPTROLLER & ACCOUNTS  
MONTHLY REVENUE REPORT  
AGENCY - 017

PAGE 389  
REPORT ID: RECRAGCY

ACCT. DATE	FUND SRC	ACCT TYPE	TRANS CODE	CHECK NUMBER	REVENUE AMOUNT	COUNTY/PROVIDER NAME	DESCRIPTION
2010/01/06	0396	0624	31	CR	05700570004		2,916.00
							2,916.00
2010/01/06	0396	0041	31	JV	810789882870		4,980.00
2010/01/07	0396	0041	31	CR	019001800113		1,322.47
2010/01/07	0396	0041	31	CR	019001800134		3,261.30
2010/01/08	0396	0041	31	CR	019001800136		29,210.12
2010/01/10	0396	0041	31	CR	019001800136		4,822.50
2010/01/13	0396	0041	31	CR	019001800134		18,791.80
2010/01/13	0396	0041	31	CR	019001800134		33.00
2010/01/14	0396	0041	31	CR	019001800136		16,876.14
2010/01/15	0396	0041	31	CR	019001800136		117,980.16
2010/01/18	0396	0041	31	CR	019001800136		1,187.00
2010/01/20	0396	0041	31	CR	019001800134		16,074.70
2010/01/20	0396	0041	31	CR	019001800134		6,424.40
2010/01/21	0396	0041	31	CR	019001800134		39,212.80
2010/01/22	0396	0041	31	CR	019001800134		864,176.04
2010/01/26	0396	0041	31	CR	019001800134		1,828,009.43
2010/01/26	0396	0041	31	CR	019001800134		42.00
2010/01/28	0396	0041	31	CR	019001800134		212.80
2010/01/28	0396	0041	31	CR	019001800134		212.80
							2,463,470.17
2010/01/15	0396	0047	31	CR	06200020249		379,680.83
2010/01/19	0396	0047	31	CR	06200020249		1,249,100.00
							1,648,778.84
2010/01/20	0396	0062	31	CR	019001800000		1,316,666.47
							1,316,666.47
2010/01/07	0396	0050	31	CR	019001800136		307,124.27
2010/01/10	0396	0050	31	CR	019001800136		468,028.20
2010/01/13	0396	0050	31	CR	019001800136		217,784.79
2010/01/13	0396	0050	31	CR	019001800136		142,782.43
2010/01/14	0396	0050	31	CR	019001800136		289,872.47
2010/01/14	0396	0050	31	CR	019001800136		1,149,114.44
2010/01/15	0396	0050	31	CR	019001800136		161.78
2010/01/19	0396	0050	31	CR	019001800136		2,428,094.00
2010/01/20	0396	0050	31	CR	019001800136		397.41
2010/01/21	0396	0050	31	CR	019001800136		30,102,061.31
2010/01/06	0396	0790	31	JV	019001800000		102.00

1/30/2010

STATE OF ALABAMA  
DEPARTMENT OF REVENUE  
DIVISION OF COMPTROLLER & ACCOUNTS  
MONTHLY REVENUE REPORT  
AGENCY - 017

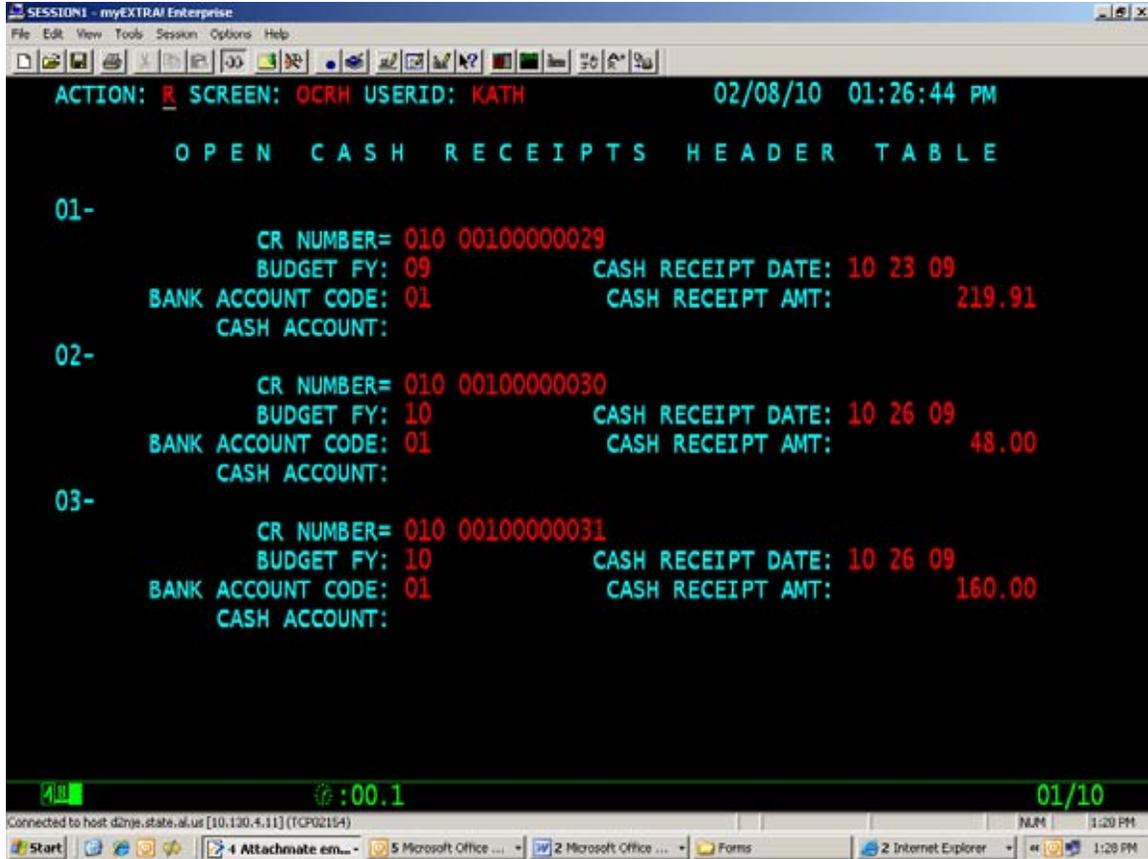
PAGE 40  
REPORT ID: RECRAGCY

FUND SRC	REV	REVENUE AMOUNT
0396 0624		11,081.67
		11,081.67
0396 0041		20,932,469.84
0396 0046		2,836,339.00
0396 0047		7,147,019.46
0396 0050		4,844,666.48
0396 0052		61,407,119.16
0396 0790		102.00
0396 0876		84,776,881.08
0621 0648		41,119.96
0621 0701		242,089.47
0621 0800		21,087.78
		484,104.21
0622 0244		42,812.32
		42,812.32
0623 0147		12,117.80
		12,117.80
0626 0900		2,264,692.84
		2,264,692.84
0629 0464		400.00
0629 0640		24,487.17
0629 0648		157,616.26
0629 0701		863,767.88
0629 0800		2,004,400.84
0690 0624		814.13
		814.13
0749 0624		.44
		.44
0767 0624		1,079.12
		1,079.12
1074 0624		221.98
		221.98
1091 0790		430,312.74

### 3-6 TABLE LOOK-UP

Departments with automated systems may access certain tables in CAS and review detailed information.

#### A. OPEN CASH RECEIPTS HEADER TABLE (OCRH)



Note: Update Table

### B. OPEN CASH RECEIPTS LINE TABLE (OCRL)

The screenshot shows a terminal window titled "SESSION1 - myEXTRAI Enterprise". The main display area contains the following text:

```
ACTION: R SCREEN: OCRL USERID: KATH 02/08/10 01:27:54 PM
OPEN CASH RECEIPTS LINE INQUIRY
CR NUMBER= 010 00100000029 LINE NO= 01
FUND: 0439 AGENCY: 010 ORG/SUB-ORG: 6240
APPR UNIT: 922 ACTIVITY: 0624 FUNCTION:
OBJ/SUB-OBJ: 0900 24 REV SRC: SUB- REV:
BS ACCOUNT: REPT CAT: JOB NUMBER:
PROJECT:
PROV CODE: 55080815200 PROV NAME: THE REMI GROUP LLC
CR LINE AMT: 219.91 P/F IND: P
DESCRIPTION:
REFERENCE TRANS ID: LINE: DATE: 10 23 09
```

At the bottom of the terminal window, there is a status bar with the text ":00.1" and "01/10". Below the terminal window, the Windows taskbar is visible, showing the Start button, several open applications (including Microsoft Office and Internet Explorer), and the system clock displaying "1:29 PM".

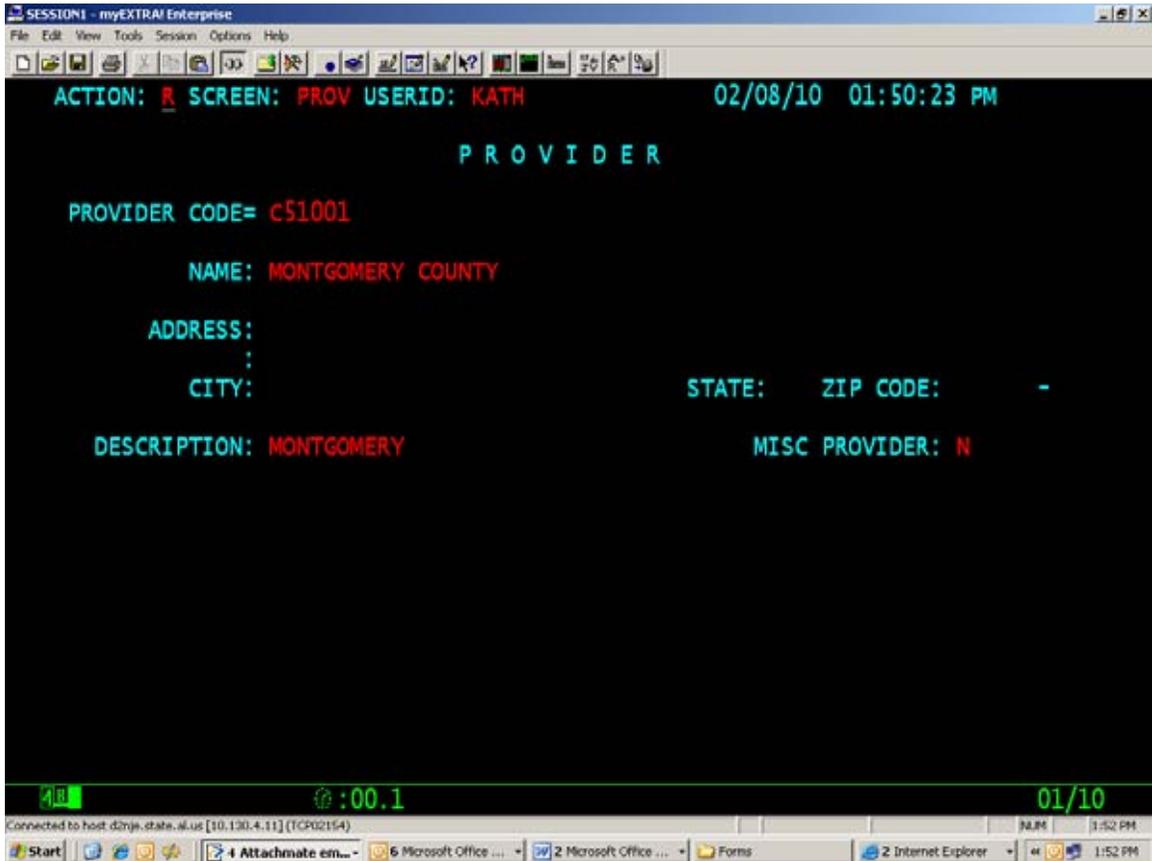
Note: Update Table

### C. CASH BALANCE TABLE (CBAL)

This table presents the cash balance in the Treasury, warrants payable, interfund vouchers receivable, interfund vouchers payable and the available cash balance (cash balance plus interfund vouchers receivable less warrants payable and interfund vouchers payable) for each fund.

SESSION1 - myEXTRAI Enterprise  
File Edit View Tools Session Options Help  
ACTION: R SCREEN: CBAL USERID: KATH 02/08/10 01:48:45 PM  
CASH AVAILABLE BALANCE TABLE  
FUND= 0387 REVENUE-ADMINISTRATIVE BALANCE: 11,248,498.25  
BALANCE SHEET  
ACCOUNT NAME AMOUNT  
=====  
1001 CASH - TREASURY POOL 12,209,329.21  
1299 INTERFUND VOUCHERS RECEIVABLE 53.42  
2002 WARRANTS PAYABLE 960,884.38  
2099 INTERFUND VOUCHERS PAYABLE 0.00  
05-\*L009 HEADER CHANGE  
:00.1 01/10  
Connected to host: d:\mye.state.ak.us [10.130.4.11] (TCP02154)  
Start Attachmate em... Microsoft Office ... Microsoft Office ... Forms Internet Explorer 1:50 PM

D. PROVIDER TABLE (PROV)



Note: Update Table

E. REVENUE SUMMARY (RSUM)

ACTION: R SCREEN: RSUM USERID: KATH 02/08/10 01:52:52 PM

REVENUE BUDGET SUMMARY INQUIRY

BFY= 10 FUND= 0100 AGENCY= 910 ORGANIZATION= ACTIVITY=

TOTALS IND:  
TOTALS:

REV SRCE	DESCRIPTION	CURRENT AMT	RECOGNIZED AMT	AVAILABLE AMT
01- 0013	MUNIC CASES	0.00	3,309,313.86	-3,309,313.86
02- 0020	AUTO TITLE	0.00	-57.28	57.28
03- 0021	DEED TAX	0.00	2,131,988.12	-2,131,988.12
04- 0022	MINERAL DOC	0.00	7,475.19	-7,475.19
05- 0023	MORTGAGE TAX	0.00	8,522,977.77	-8,522,977.77
06- 0030	REG AD VAL	0.00	96,086,581.58	-96,086,581.58
07- 0031	PRIOR AD VAL	0.00	27.67	-27.67
08- 0033	INSOL AD VAL	0.00	78,306.81	-78,306.81
09- 0034	LAND RED-ADV	0.00	159,501.78	-159,501.78
10- 0035	LITIG AD VAL	0.00	133,255.29	-133,255.29
11- 0037	ADVER REDEMP	0.00	112,856.89	-112,856.89

01/10

Connected to host d2ms.state.al.us [10.130.4.11] (TCP02154)

NUM 1:54 PM

Start Attachmate em... Microsoft Office ... Microsoft Office ... Forms Internet Explorer 1:54 PM

F. REVENUE BUDGET (REV2)

SESSION1 - myEXTRAI Enterprise  
File Edit View Tools Session Options Help

ACTION: 5 SCREEN: REV2 USERID: KATH 02/08/10 01:53:57 PM

REVENUE BUDGET INQUIRY

BUDGET FY= 10 FUND= 0100 AGENCY= 910  
ORGANIZATION= ACTIVITY= REVENUE SOURCE= 0013

DESCRIPTION: MUNICIPAL CASES

APPROPRIATION: STATUS: A

	CURRENT AMOUNTS	BEGIN DAY AMOUNTS
APPROVED BUDGET:	0.00	
CURRENT MODIFIED BUDGET:	0.00	0.00
RECOGNIZED:	3,309,313.86	3,274,604.32
UNRECOGNIZED:	-3,309,313.86	

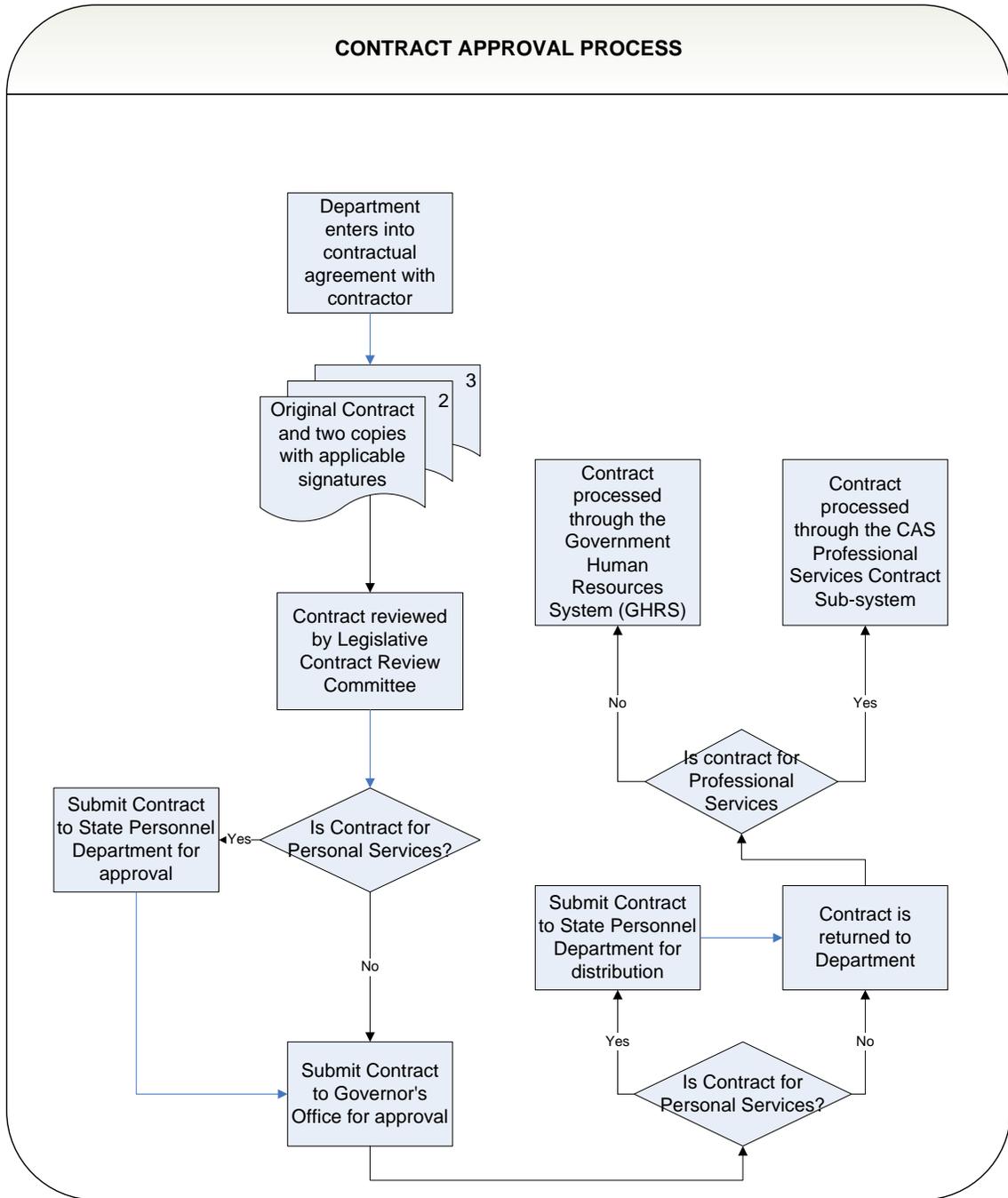
05/19

Connected to host d2ms.state.al.us [10.130.4.11] (TCP02154)

Start | 4 Attachmate em... | 6 Microsoft Office ... | 2 Microsoft Office ... | Forms | 2 Internet Explorer | 1:55 PM

Chapter 4  
Complete Revision  
See Attached

### EXHIBIT 5-4-1 CONTRACT APPROVAL PROCESS





### EXHIBIT 5-6-3 CONTRACT PENDING HEADER TABLE (CTPH)

The screenshot displays a terminal window titled "SESSION1 - myEXTRAI Enterprise". The main content is a "CONTRACT PENDING HEADER TABLE" for contract C00594044. The table includes fields for Agency (059), Vendor (636001427 00), and Vendor Name (BULLOCK COUNTY COMMISSION). It also lists dates for implementation, processing, effectiveness, and expiration. Financial details include quarterly amounts (QTR 1-4) and a total contract amount of 193,449.00. The table is marked as "I/D" (Inactive/Deleted) and shows an "ENCUMBERED TO DATE" of 0.00. The interface includes a menu bar (File, Edit, View, Tools, Session, Options, Help), a toolbar, and a Windows taskbar at the bottom with several open applications.

```
ACTION: R SCREEN: CTPH USERID: KATH 02/08/10 03:04:48 PM
CONTRACT PENDING HEADER TABLE
AGENCY= 059 CONTRACT= c00594044 VENDOR= 636001427 00
ACTION: CT TYPE: M VENDOR NAME: BULLOCK COUNTY COMMISSION
IMPLEMENT DATE: 02 / 08 / 10 ADDRESS1: P O DRAWER 472
PROCESSED DATE: / / ADDRESS2:
EFFECTIVE DATE: 01 / 15 / 10 CITY: UNION SPRINGS
EXPIRATION DATE: 07 / 18 / 11 STATE: AL ZIP: 36089
I/D
QTR 1 AMOUNT: 0.00 I ENCUMBERED TO DATE : 0.00
QTR 2 AMOUNT: 193,449.00 I PASSED STATE :
QTR 3 AMOUNT: 0.00 I PRIOR FY CONTRACT # :
QTR 4 AMOUNT: 0.00 I NEW FY CONTRACT # :
CONTRACT AMOUNT: 193,449.00 INC/DEC INDICATOR : I
NOTES:
REPORT FIELDS:
```

### EXHIBIT 5-6-4 CONTRACT PENDING LINE TABLE (CTPL)

SESSION1 - myEXTRAI Enterprise  
File Edit View Tools Session Options Help  
ACTION: R SCREEN: CTPL USERID: KATH 02/08/10 03:05:36 PM

CONTRACT PENDING ACCOUNT LINE TABLE

01-  
AGENCY= 059 CONTRACT= c00594044 VENDOR= 636001427 00 LINE NUMBER= 01  
FUND AGCY ORG SORG APPR UNIT ACTV FUNC OBJ SOBJ REPT CAT  
-----  
DEPT - 1209 059 418 0226 0800 13  
STATE- 1209 059 418 0226 0800 13  
QTR 1 AMT: 0.00 (I/D) QTR 2 AMT: 193,449.00 (I/D) I  
QTR 3 AMT: 0.00 (I/D) QTR 4 AMT: 0.00 (I/D)

02-  
AGENCY= 059 CONTRACT= c00594046 VENDOR= 636001684 00 LINE NUMBER= 01  
FUND AGCY ORG SORG APPR UNIT ACTV FUNC OBJ SOBJ REPT CAT  
-----  
DEPT - 1136 0226 0800 13  
STATE- 1136 059 0226 0800 13  
QTR 1 AMT: 0.00 (I/D) QTR 2 AMT: 4,903.20 (I/D) I  
QTR 3 AMT: 0.00 (I/D) QTR 4 AMT: 0.00 (I/D)

01/10  
:00.1

Connected to host: d2nys.state.nj.us [10.130.4.11] (TCP02114)

Start | 4 Attach... | 6 Microsof... | Fiscal Policy... | Chapter 6 0... | Chapter 5 0... | Forms | 2 Internet... | 3:07 PM

EXHIBIT 5-6-5  
OPEN CONTRACT HEADER TABLE (OCTH)

The screenshot displays the 'myEXTRAI Enterprise' application window. The title bar reads 'SESSION1 - myEXTRAI Enterprise'. The menu bar includes 'File', 'Edit', 'View', 'Tools', 'Session', 'Options', and 'Help'. The main window content shows the following information:

ACTION: R SCREEN: OCTH USERID: KATH 02/08/10 03:09:36 PM

CONTRACT HEADER TABLE

AGENCY= 006 CONTRACT= C0006023 VENDOR= 636001601 02

LAST ACTION: CQ TYPE: C VENDOR NAME: LEE CO COMMISSION  
PENDING RECORD: N ADDRESS1: P O BOX 666  
PROCESSED DATE: 01 / 04 / 10 ADDRESS2: AUBURN OPELIKA CONV & VISTR CE  
EFFECTIVE DATE: 10 / 01 / 09 CITY: OPELIKA  
EXPIRATION DATE: 09 / 30 / 10 STATE: AL ZIP: 36803 0666

QTR 1 AMOUNT: 0.00 ENCUMBERED TO DATE : 61,548.00  
QTR 2 AMOUNT: 61,548.00  
QTR 3 AMOUNT: 30,774.00 PRIOR FY CONTRACT # :  
QTR 4 AMOUNT: 30,774.00 NEW FY CONTRACT # :

CONTRACT AMOUNT: 123,096.00  
NOTES:  
REPORT FIELDS:

At the bottom of the window, a status bar shows '01/10' and '3:11 PM'. The taskbar at the very bottom shows the Start button and several open applications: 'Attach...', 'Microsoft...', 'Fiscal Policy...', 'Chapter 6 0...', 'Chapter 5 0...', 'Forms', and 'Internet...'. The system tray shows the time as 3:11 PM.

### EXHIBIT 5-6-6 OPEN CONTRACT LINE TABLE (OCTL)

SESSION2 - myEXTRAI Enterprise

ACTION: R SCREEN: OCTL USERID: KATH 02/08/10 03:11:07 PM

CONTRACT LINE TABLE

01-

AGENCY=	CONTRACT=	VENDOR=	LINE NUMBER=
006	C0006023	636001601 02	01

FUND	AGCY	ORG	SORG	APPR UNIT	ACTV	FUNC	OBJ	SOBJ	REPT CAT
0604	004	43P1					0800	19	
0603	006			931	0705		0800	19	
QTR 1 AMT:		0.00		QTR 2 AMT:		61,548.00			
QTR 3 AMT:		30,774.00		QTR 4 AMT:		30,774.00			

02-

AGENCY=	CONTRACT=	VENDOR=	LINE NUMBER=
006	C0006025	870716204 00	01

FUND	AGCY	ORG	SORG	APPR UNIT	ACTV	FUNC	OBJ	SOBJ	REPT CAT
0604	004	49P1					0800	19	
0603	006			931	0705		0800	19	
QTR 1 AMT:		0.00		QTR 2 AMT:		26,802.00			
QTR 3 AMT:		13,401.00		QTR 4 AMT:		13,401.00			

01/10

Connected to host d2nys.state.ny.us [10.130.4.11] (TCP02105)

Start | 4 Attach... | 6 Microsof... | Fiscal Policy... | Chapter 6 0... | Chapter 5 0... | Forms | 2 Internet... | 3:12 PM

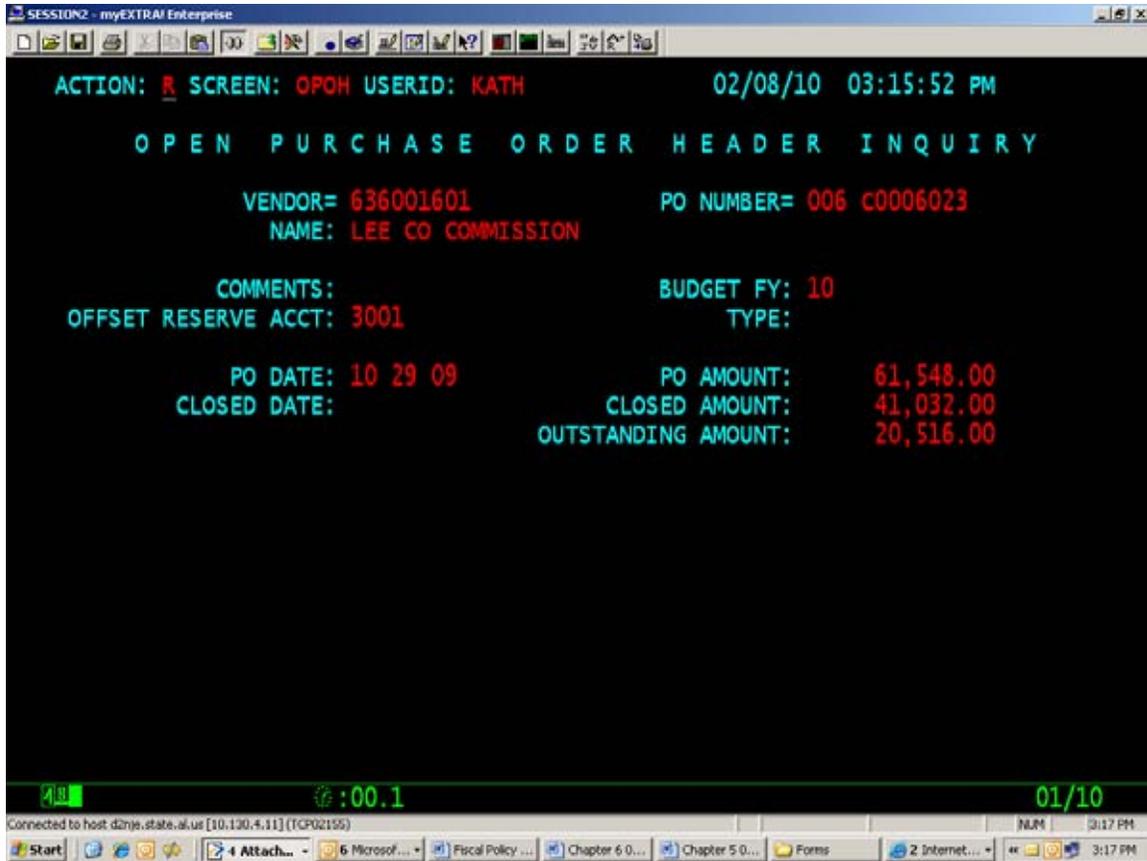
### EXHIBIT 5-6-7 OPEN CONTRACT BY VENDOR (OCTV)

```
SESSION2 - myEXTRAI Enterprise
ACTION: R SCREEN: OCTV USERID: KATH 02/08/10 03:14:18 PM
CONTRACT VENDOR CROSS REFERENCE

VENDOR CODE CONTRACT AGENCY CONTRACT NUMBER VENDOR NAME
=====
636001601 02 006 c0006023 LEE CO COMMISSION
636001601 02 006 c9006023 LEE CO COMMISSION
636001607 00 006 c9006069 LIMESTONE COUNTY COMMISSION
636001607 07 006 c0006053 LIMESTONE CO COMM CORR PROGRAM
636001607 07 006 c9006065 LIMESTONE CO COMM CORR PROGRAM
636001619 00 006 c9006028 MADISON CO COMMISSION
636001619 16 006 c0006028 MADISON CO COMM CORRECTIONS
636001641 00 011 c00118224 MOBILE COUNTY HEALTH DEPARTMEN
636001641 00 011 c90118224 MOBILE COUNTY HEALTH DEPARTMEN
636001644 06 012 c9012709 SHERIFF MOBILE COUNTY
636001659 07 006 c0006020 MORGAN CO COMMUNITY CORRECTION
636001671 02 005 c00050116 SHERIFF PICKENS CO
636001671 02 005 c90050116 SHERIFF PICKENS CO

01/10
3:16 PM
```

### EXHIBIT 5-6-8 OPEN PURCHASE ORDER HEADER (OPOH)



### EXHIBIT 5-6-9 OPEN PURCHASE ORDER LINE (OPOL)

The screenshot displays a terminal window titled "SESSION2 - myEXTRAI Enterprise". The main content is a text-based interface for an "OPEN PURCHASE ORDER LINE INQUIRY".

**Header Information:**  
ACTION: R SCREEN: OPOL USERID: KATH 02/08/10 03:16:56 PM

**Transaction Details:**  
VENDOR= 636001601 PO NUMBER= 006 C0006023 LINE NO= 01

**Accounting and Activity Data:**  
FUND: 0603 AGENCY: 006 ORG/SUB-ORG:  
APPR UNIT: 931 ACTIVITY: 0705 FUNCTION:  
OBJ/SUB-OBJ: 0800 REPT CAT: JOB NUMBER:  
PROJECT:

**Financial Summary:**  
LINE AMT: 61,548.00 INTERNAL REF FUND/AGCY: /  
CLOSED AMT: 41,032.00 LAST REF TRANS NO: PV00600040000169  
EXPENDED AMT: 41,032.00 LAST REF TRANS DATE: 01 14 10  
OUTSTANDING AMT: 20,516.00 TEXT IND:

**Description:**  
DESCRIPTION:

**Footer and System Information:**  
The bottom of the screen shows a taskbar with a timer at :00.1 and a page indicator at 01/10. The system status bar indicates "Connected to host d2ms.state.al.us [10.130.4.11] (TCP02155)". The Windows taskbar shows the Start button, a search bar, and several open applications including "Attach...", "Microsoft...", "Fiscal Policy...", "Chapter 6 0...", "Chapter 5 0...", "Forms", and "Internet...". The system clock shows 3:18 PM.

### EXHIBIT 5-6-10 OPEN PURCHASE ORDER BY DOCUMENT (OPOD)

PO NUMBER	VENDOR
01- 006 c0006023	636001601
02- 006 c0006025	870716204
03- 006 c0006028	636001619
04- 006 c0006029	203466226
05- 006 c0006030	263134302
06- 006 c0006031	058440651
07- 006 c0006032	264642353
08- 006 c0006033	263960369
09- 006 c0006035	262927540
10- 006 c0006039	636001719
11- 006 c0006040	631233045
12- 006 c0006041	264132970
13- 006 c0006045	636001296
14- 006 c0006046	631221391
15- 006 c0006048	900214411

### EXHIBIT 5-6-11 OPEN REQUISITION TABLE (OPRQ)

SESSION2 - myEXTRAI Enterprise

ACTION: R SCREEN: OPRQ USERID: KATH 02/08/10 03:18:14 PM

OPEN REQUISITION INQUIRY

RQ NUMBER= 006 143008001 TYPE: 1 BUDGET FY: 10

COMMENTS:

FUND: 0969 AGENCY: 006 ORGANIZATION:  
APPR UNIT: 931 ACTIVITY: 0699 FUNCTION:  
OBJECT: 0600 BS ACCOUNT: REPT CAT:  
OFFSET REV ACCT: 3002

SELLER FUND: SELLER AGCY:  
DATE: 10 20 09 AMOUNT: 2,118.45

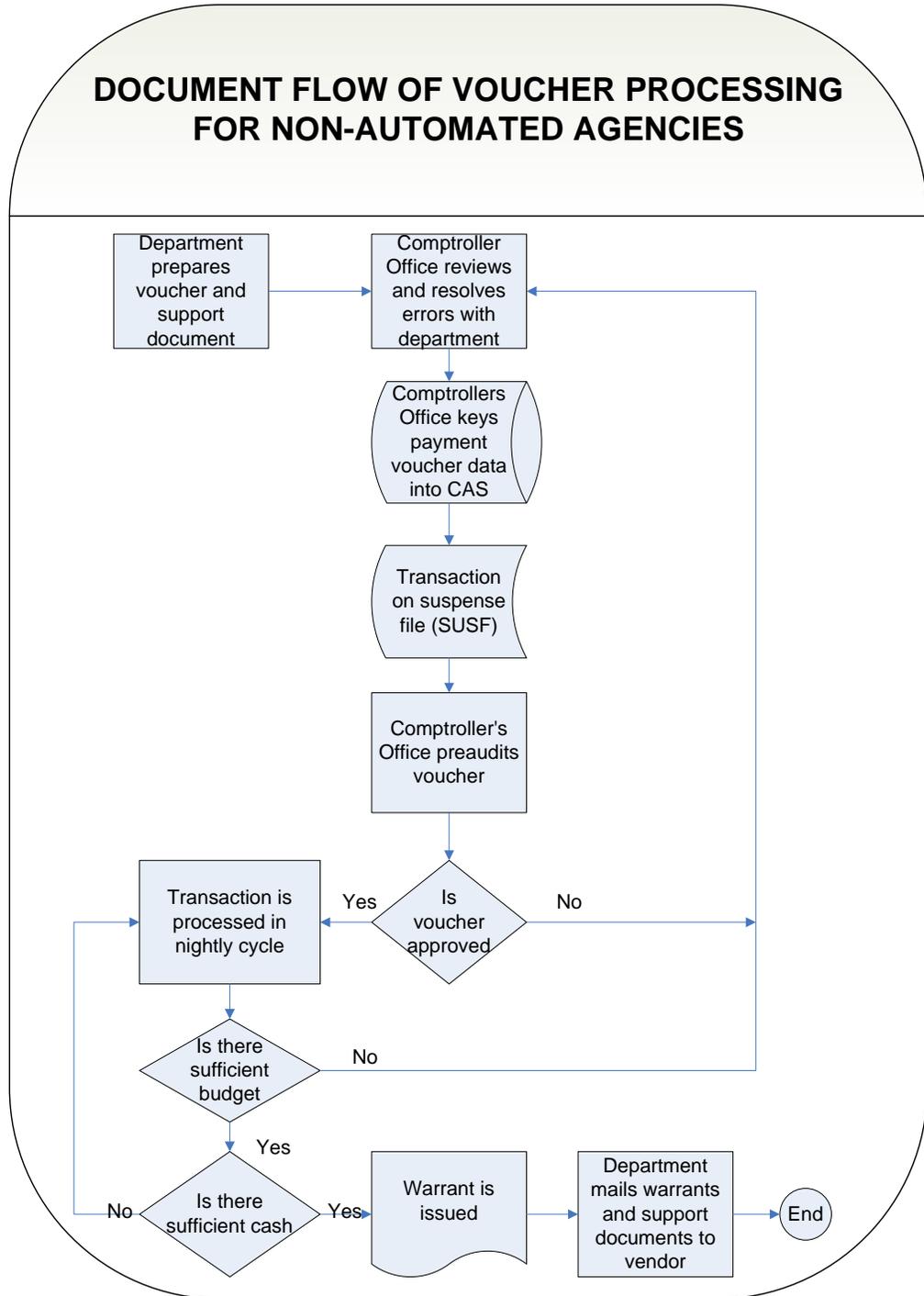
01/10

Connected to host d2nys.state.ny.us [10.130.4.11] (TCP02155)

Start | 4 Attach... | 6 Microsof... | Fiscal Policy... | Chapter 6 0... | Chapter 5 0... | Forms | 2 Internet... | 3:20 PM



**EXHIBIT 6-2-2  
DOCUMENT FLOW OF VOUCHER PROCESSING  
FOR NON-AUTOMATED AGENCIES**



## Page 6-17

### F. PAYMENT FOR REIMBURSEMENT OF TRAVEL EXPENSES

#### 1. IN-STATE TRAVEL

##### a. *Per Diem Allowance (Last paragraph)*

No meal allowance will be paid if the traveler remains in the city where his/her home or base is located. For travel related expenses, your base is defined as a city or town. ~~is located.~~

##### b. *Reimbursement For Mileage Expenses*

Effective January 1, 2009 10, persons traveling on official business for the state or any of its departments, institutions, boards, bureaus, commissions, councils, committees, or other like agencies in privately owned vehicles shall receive \$.~~55~~ .50 per mile in lieu of their actual expenses for transportation. Officers and employees of the state are entitled to mileage allowance from their base to destination and return or for miles actually traveled from home to destination and return, whichever is less. For travel related expenses, your base is defined as a city or town.

Mileage is to be reported in whole miles, rounded to the nearest whole number. To calculate the amount to be reimbursed, all mileage listed on the in-state travel form must be totaled and then multiplied by the applicable rate. The reimbursement rate for mileage expenses is equal to the mileage rate allowed by the Internal Revenue Code for income tax deductions. Employees based in the city of Montgomery, are required to use State Motor Pool vehicles rather than privately owned vehicles. Reimbursement for mileage will not be paid unless the employee has a "for cause" exemption approved by the Director of Finance or a certification from the State Motor Pool that no motor pool car was available for use. A copy of the applicable document should be submitted with the travel claim. An exception applies when the traveler will be away from his base a maximum of 50 miles (one-way). In this case, it is not necessary to obtain a State Motor Pool exemption.

## Page 6-20

#### 2. OUT-OF-STATE TRAVEL AUTHORIZATION

##### b. *Mileage Expenses*

Reimbursement for mileage expenses for persons traveling in privately owned vehicles is covered by *Code of Alabama 1975*, §36-7-22, as amended. Refer to the Reimbursement for Mileage Expenses section regarding allowable expenses.

Effective January 1, 2009 10, the mileage reimbursement rate is \$.~~55~~ .50 per mile. This allowance will not be paid unless the employee has a "for cause" exemption approved by

the Director of Finance or a certification from the State Motor Pool that no motor pool car was available for the individual's use. Employees who are authorized to travel in either a State or privately owned vehicle shall be reimbursed for the amount of parking paid while on travel status (Attorney General's Opinion issued September 8, 1952)

## Page 6-36

### L. REIMBURSEMENT OF EMPLOYEE TRAINING AND RELATED EXPENSES

The expense of successfully completed continuing education courses, books, and/or supplies may be reimbursed by the State. Only those courses providing job-related training that directly benefits the employee in the performance of current duties will be approved. ~~Prior authorization by the Director of Finance must be given before enrollment, unless the course has been approved by the State Personnel Department and uniformly applies to all state employees. For those courses receiving a letter grade the following reimbursement schedule will be used.~~

Grade %	Reimbursed to Employee
A	100%
B	75%
C	50%
D or lower	0%

~~A certificate of successful completion, a receipt for tuition, books, or supplies, and evidence of prior approval by the Director of Finance must be submitted with the voucher before payment can be made. Tuition fees for college-level courses will not be reimbursed.~~ Employees will not be reimbursed for the cost of "cram" refresher or review courses to enhance professional credentials (e.g., State Bar, CPA, EDP, CLU). Under no circumstances will the State pay for examination (testing) fees applicable to professional certification.

## Page 6-46

### 6-11 WARRANT CANCELLATION

#### A. EXPENSE WARRANTS

~~If an expense warrant was issued in error (e.g., incorrect amount or wrong vendor), a Warrant Cancellation Request (Form FRMS 52) should be submitted to the Comptroller's Office with the warrant to be cancelled. The department must submit the warrant to be cancelled to prevent the original from being redeemed by the State Treasury. Completion of the Warrant Cancellation Request will provide all the required information to ensure accurate accounting adjustments are made.~~

~~A warrant issued in a prior fiscal year can be cancelled only if the thirteenth accounting period is open. If the thirteenth accounting period is closed (usually November 30), these warrants must be deposited on a cash receipt form as instructed in Chapter 3, Revenues and Receipts, of this manual.~~

~~A warrant over a year old cannot be cancelled since a warrant is valid for only one year from the date of issuance.~~

An expense warrant can be cancelled by submitting the warrant and a Warrant Cancellation Request Form (FRMS-52) to the Comptroller's Office. The warrant must accompany the Request. The following occurs upon cancellation:

1. All accounting entries created by the original warrant issue are reversed.
2. OPVH and OPVL are updated to a zero amount and the warrant number will indicate "CX" in place of the "AD".
3. The WREC table will be updated to indicate a status of "C". The original issue amount of the warrant will remain on the WREC table.
4. The flag on OPCH will be set to "Y" in the "Cancelled" field however the original issue amount will remain on the table.

An expense warrant issued in a prior fiscal year can be cancelled only if the thirteenth accounting period is open. If the thirteenth accounting period is closed, the warrant must be deposited on a cash receipt form as instructed in Chapter 3, Revenues and Receipts, of this manual.

A warrant over one year from issue date is void and cannot be cancelled.

### **C. INTERFACE WARRANTS**

~~To cancel interface warrants, these departments either submit an electronic file of warrants to be cancelled or the completed Warrant Cancellation Form, FRMS 52. The warrants to be cancelled must be with the request. Only current fiscal year warrants can be cancelled through this interface process. Prior fiscal year warrants less than one year old must be deposited on a cash receipt form as instructed in Chapter 3 Revenues and Receipts, of this manual.~~

~~Duplicate interface warrants cannot be cancelled and should be deposited on a cash receipt form as instructed in Chapter 3 Revenues and Receipts.~~

Interface warrants are cancelled by an interface file that is electronically submitted to the Comptroller's Office. The warrants to be cancelled must accompany the cancellation register. Only current fiscal year warrants can be cancelled through this process. Prior fiscal year warrants must be deposited on a cash receipt form as instructed in Chapter 3, Revenues and Receipts, of this manual.

**EXHIBIT 6-11-1**  
**EXPENSE/INTERFACE WARRANT CANCELLATION REQUEST (FRMS-52)**

FRMS-52  
Rev. 01/10

**STATE OF ALABAMA**  
**DEPARTMENT OF FINANCE**  
**DIVISION OF CONTROL AND ACCOUNTS**  
**EXPENSE WARRANT CANCELLATION REQUEST**

Agency Name \_\_\_\_\_  
Agency Number \_\_\_\_\_ Vendor Code \_\_\_\_\_  
Voucher Number \_\_\_\_\_ Warrant Number \_\_\_\_\_  
Warrant Date \_\_\_\_\_ Warrant Amount \_\_\_\_\_

**HIGHLIGHT THIS SENTENCE** if you need the backup attached to the original voucher returned to your department.

The attached warrant as listed above is submitted for cancellation.

Authorized Department Approval \_\_\_\_\_

Date \_\_\_\_\_

**THIS FORM MUST BE SIGNED AND DATED OR IT WILL BE RETURNED TO AGENCY**

.....  

Please staple warrant to this form.

## 6-12 REQUEST FOR DUPLICATE WARRANT

The Department must submit an original, notarized Request for Duplicate Warrant (Form FRMS-54, Exhibit 6-12-1) to the Comptroller’s Office. This form should bear the original signature of the payee ~~or agency official~~, certifying that the original was lost, destroyed or mutilated ~~(the mutilated warrant must be attached)~~. An agency official may sign in lieu of the payee if the original warrant has been mutilated and is attached to the Request for Duplicate form.

The request will be reviewed to verify that the information is correct and that the warrant is outstanding. A stop-payment will be issued against the original warrant by the Treasurer’s Office. A duplicate warrant will be issued using the same warrant number prefixed with a “1”, “2”, etc. and date of issue. The warrant will bear the same payee name and date of issue as the original warrant. The duplicate warrant will be marked “DUPLICATE” and sent to the department for distribution to the payee.

A duplicate warrant will not be issued for a warrant that will expire within ten (10) working days of receipt of Request. Expired warrants can be redeemed through the Unclaimed Property Division of the State Treasury.

The WREC table will indicate the duplicate warrant as a “MW” warrant rather than as an “OT” or “AD”. OPVL will be updated with the new warrant type and number.

## 6-13 WARRANT EXPIRATION

“Duplicate warrants issued to replace warrants which have been lost, mutilated or destroyed shall be deemed to be original warrants.” (Code of Alabama, §35-12-51 as amended.) Duplicate warrants will expire one year from the original warrant issue date regardless of when the duplicate warrant is issued.

On the last day of the month in which a warrant expires the WREC table status on expired warrants is changed to “C” with a notation of “EXP”.

WARRANT RECONCILIATION (1 OF 2)							
WARRANT NO	WARRANT		WARRANT AMT	STATUS	LAST	ROLL	SEQ
=====	FUND	DATE	-----	----	ACT DT	----	-----
AD00090000859	0926	081003	38.57	C	091031	EXP	SYN

Information on recovering funds from expired warrants is available at the State Treasurer's website at [www.treasury.alabama.gov](http://www.treasury.alabama.gov) under Unclaimed Property.

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*Note: Update Table*

**EXHIBIT 6-14-1  
VEN2 - COMMON VENDOR TABLE**

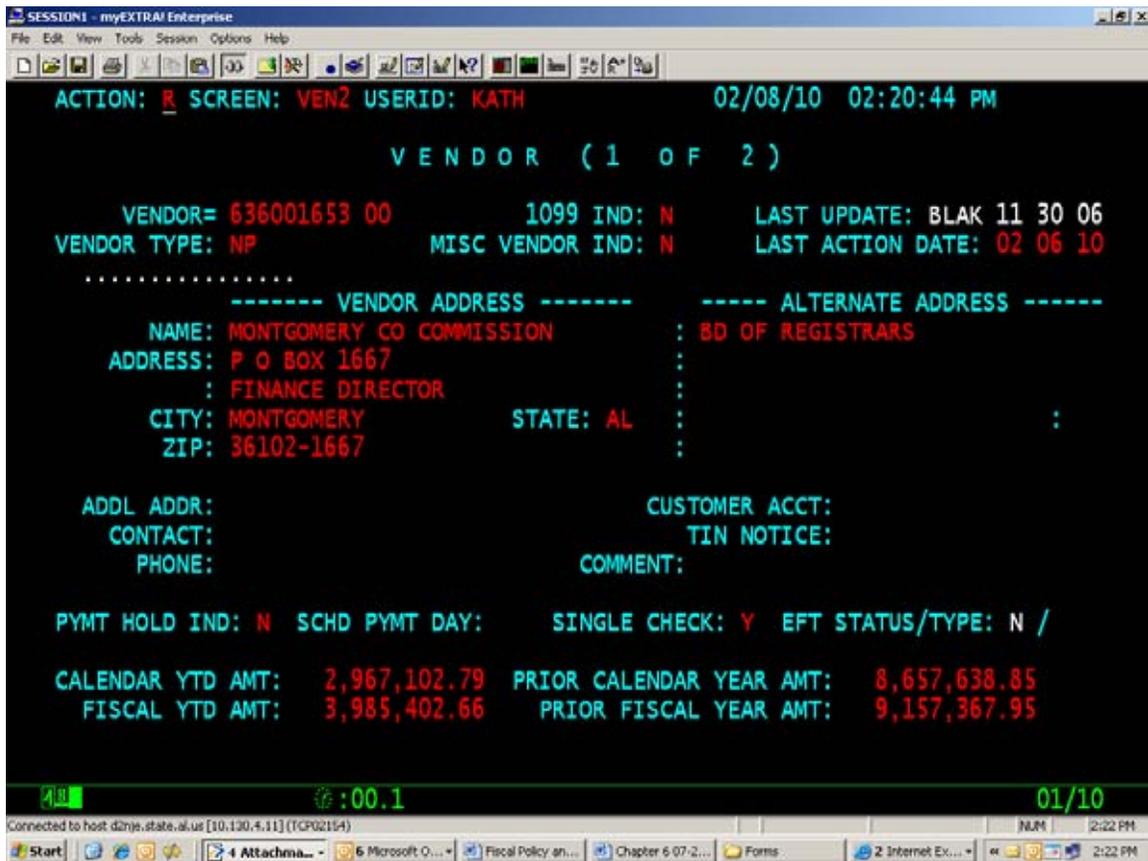


EXHIBIT 6-14-2  
VNAM - VENDOR NAME TABLE

SESSION1 - myEXTRAI Enterprise  
File Edit View Tools Session Options Help  
ACTION: R SCREEN: VNAM USERID: KATH 02/08/10 02:22:04 PM

VENDOR NAME INQUIRY

VENDOR NAME	VENDOR	IF VEND	EFT-STATUS
01- MONTGOMERY CO COMMISSION	636001653 00	.	N
02- MONTGOMERY CO COMMISSION	636001653 16	.	N
03- MONTGOMERY CO DHR	AGCY01651 01	.	N
04- MONTGOMERY CO DISTRICT COURT	AGCY00651 03	.	N
05- MONTGOMERY CO EXTENSION OFFICE	636000724 AJ	.	N
06- MONTGOMERY CO FAMILY COURT	DEDC00651 16	.	N
07- MONTGOMERY CO FAMILY COURT	DEDC00651 30	.	N
08- MONTGOMERY CO HEALTH DEPT	AGCY01151 00	.	N
09- MONTGOMERY CO HEALTH DEPT	AGCY01151 05	.	N
10- MONTGOMERY CO HEALTH DEPT	AGCY01151 06	.	N
11- MONTGOMERY CO LIVESTOCK SHOWS	AGCY00110 04	.	N
12- MONTGOMERY CO SMALL CLAIMS CT	AGCY00651 04	.	N
13- MONTGOMERY CO SWCD	AGCY33800 51	.	N
14- MONTGOMERY CO SWCD	570683019 00	.	N
15- MONTGOMERY COCA-COLA BOTTLING	630045280 03	.	N

01/10

Connected to host: d2nys.state.al.us [10.130.4.11] (TCP02114)

Start | 4 Attachments | 6 Microsoft Office | Fiscal Policy an... | Chapter 6 07-2... | Forms | 2 Internet Ex... | 2:23 PM

Note: Update Table

A. OPRQ - OPEN PURCHASE REQUISITION TABLE

The screenshot displays a terminal window titled "SESSION1 - myEXTRAI Enterprise". The main content area shows the following information:

ACTION: R SCREEN: OPRQ USERID: KATH 02/08/10 02:23:10 PM

OPEN REQUISITION INQUIRY

RQ NUMBER= 053 143652201 TYPE: 1 BUDGET FY: 10

COMMENTS:

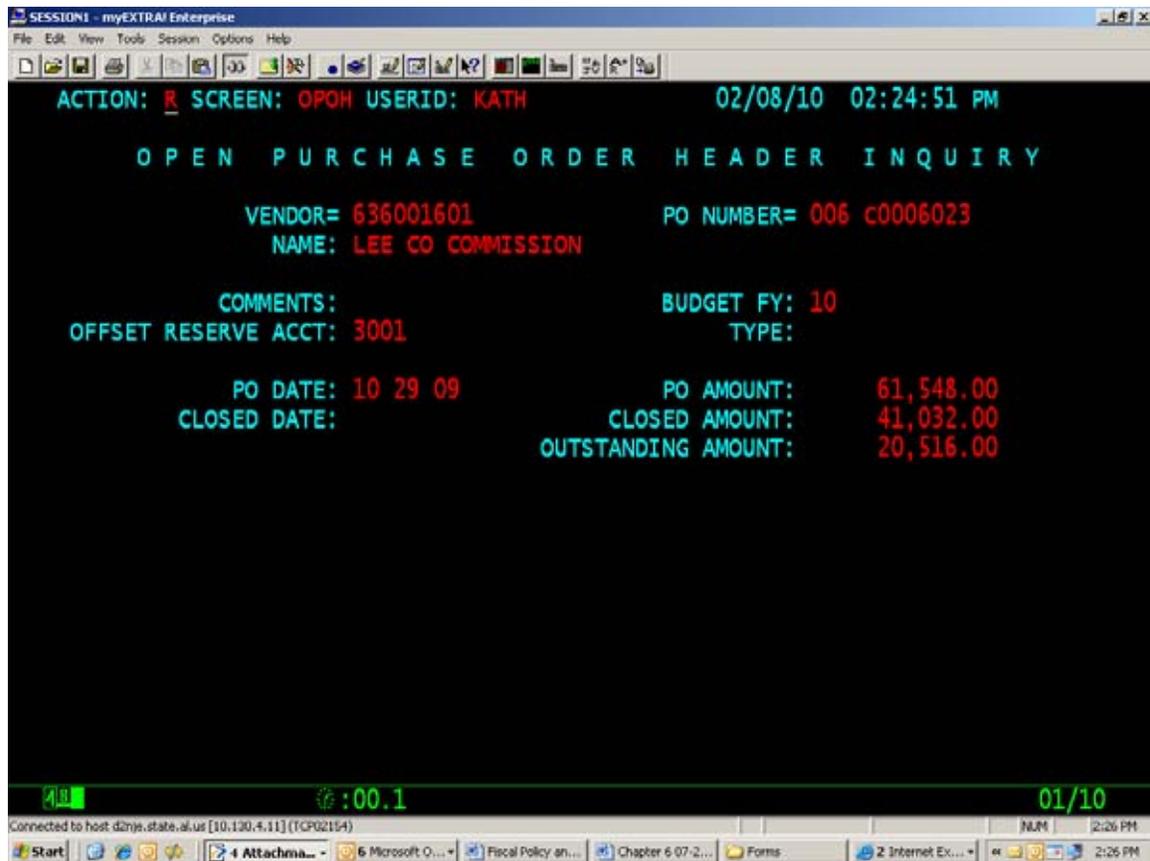
FUND: 0100	AGENCY: 053	ORGANIZATION: 0017
APPR UNIT: 916	ACTIVITY: 0574	FUNCTION:
OBJECT: 0900	BS ACCOUNT:	REPT CAT:
OFFSET REV ACCT: 3002		

SELLER FUND: SELLER AGCY:  
DATE: 02 06 10 AMOUNT: 3,039.87

At the bottom of the screen, there is a status bar showing a timer at :00.1 and a page indicator at 01/10. The Windows taskbar at the very bottom shows the Start button, several open applications (Attachments, Microsoft Office, Fiscal Policy, Chapter 6 07-2, Forms, Internet Explorer), and the system clock at 2:25 PM on 02/08/10.

Note: Update Table

B. OPOH - OPEN PURCHASE ORDER HEADER TABLE



Note: Update Table

C. OPOL - OPEN PURCHASE ORDER LINE TABLE

The screenshot displays the 'myEXTRAI Enterprise' application window. The title bar reads 'SESSION1 - myEXTRAI Enterprise'. The menu bar includes 'File', 'Edit', 'View', 'Tools', 'Session', 'Options', and 'Help'. The main window content is as follows:

ACTION: R SCREEN: OPOL USERID: KATH 02/08/10 02:25:32 PM

OPEN PURCHASE ORDER LINE INQUIRY

VENDOR= 636001601 PO NUMBER= 006 C0006023 LINE NO= 01

FUND: 0603 AGENCY: 006 ORG/SUB-ORG:  
APPR UNIT: 931 ACTIVITY: 0705 FUNCTION:  
OBJ/SUB-OBJ: 0800 REPT CAT: JOB NUMBER:  
PROJECT:

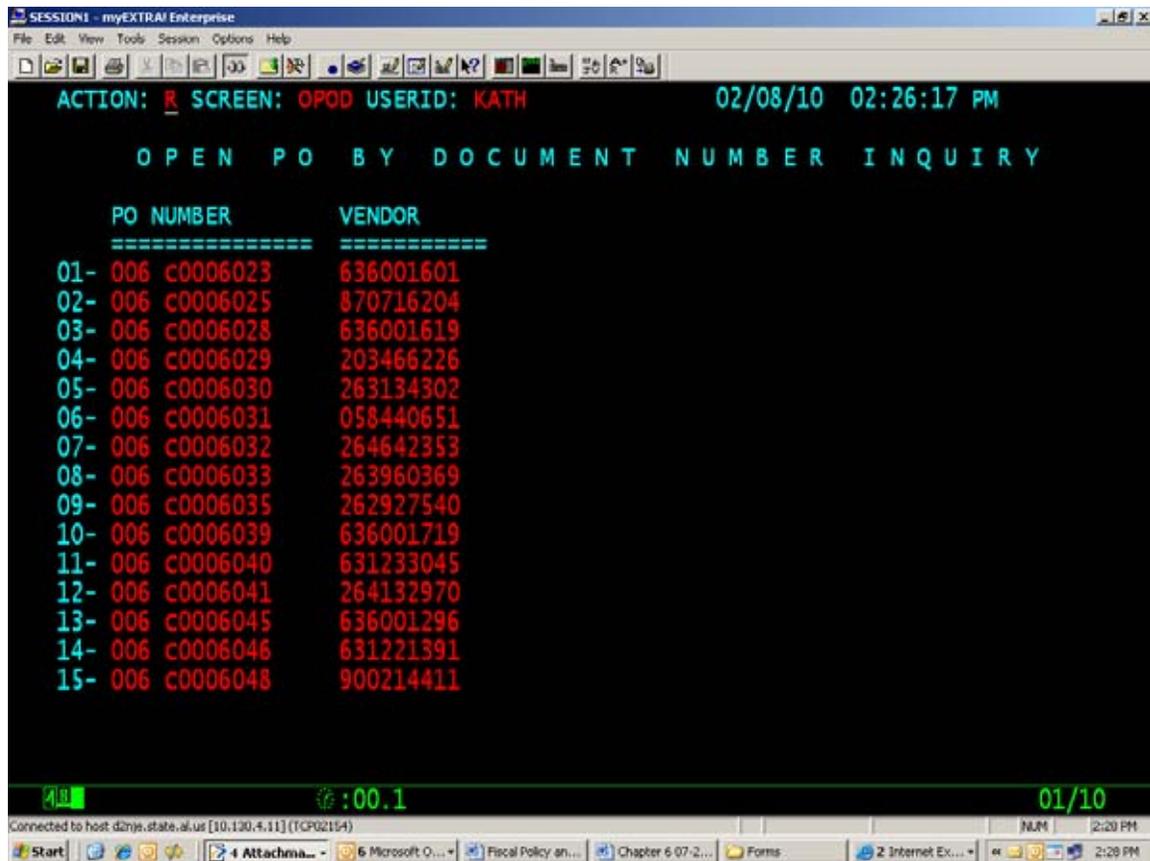
LINE AMT: 61,548.00 INTERNAL REF FUND/AGCY: /  
CLOSED AMT: 41,032.00 LAST REF TRANS NO: PV00600040000169  
EXPENDED AMT: 41,032.00 LAST REF TRANS DATE: 01 14 10  
OUTSTANDING AMT: 20,516.00 TEXT IND:

DESCRIPTION:

At the bottom of the window, there is a status bar showing a timer at ':00.1' and a page indicator '01/10'. The taskbar at the very bottom shows the system is connected to host 'd2ms.state.al.us [10.130.4.11] (TCP02154)' and lists several open applications including 'Attachments', 'Microsoft Office', 'Fiscal Policy an...', 'Chapter 6 07-2...', 'Forms', and 'Internet Ex...'. The system clock shows '2:27 PM'.

Note: Update Table

D. OPOD - OPEN PURCHASE ORDER BY DOCUMENT TABLE



The screenshot shows a terminal window titled "SESSION1 - myEXTRAI Enterprise". The window displays the following text:

ACTION: R SCREEN: OPOD USERID: KATH 02/08/10 02:26:17 PM

OPEN PO BY DOCUMENT NUMBER INQUIRY

PO NUMBER	VENDOR
01- 006 c0006023	636001601
02- 006 c0006025	870716204
03- 006 c0006028	636001619
04- 006 c0006029	203466226
05- 006 c0006030	263134302
06- 006 c0006031	058440651
07- 006 c0006032	264642353
08- 006 c0006033	263960369
09- 006 c0006035	262927540
10- 006 c0006039	636001719
11- 006 c0006040	631233045
12- 006 c0006041	264132970
13- 006 c0006045	636001296
14- 006 c0006046	631221391
15- 006 c0006048	900214411

At the bottom of the terminal window, there is a status bar showing a timer at :00.1 and a page indicator at 01/10. The Windows taskbar at the bottom shows the Start button and several open applications including Attachments, Microsoft Office, Fiscal Policy, Chapter 6 07-2, Forms, and Internet Explorer.

Note: Update Table

E. OPVH - OPEN PAYMENT VOUCHER HEADER TABLE

The screenshot displays the 'myEXTRAI Enterprise' application window. The title bar reads 'SESSION1 - myEXTRAI Enterprise'. The menu bar includes 'File', 'Edit', 'View', 'Tools', 'Session', 'Options', and 'Help'. The main window content is as follows:

ACTION: R SCREEN: OPVH USERID: KATH 02/08/10 02:28:02 PM

OPEN PAYMENT VOUCHER HEADER INQUIRY

VENDOR= 63600160102 VOUCHER NUMBER= 006 00040000169

NAME: LEE CO COMMISSION  
ADDRESS: P O BOX 666  
: AUBURN OPELIKA CONV & VISTR CE  
CITY: OPELIKA STATE: AL ZIP: 36803-0666

VOUCHER DATE: 01 14 10 VOUCHER TYPE: 1 EFT IND/TYPE: N /  
SCHED PYMT DATE: 01 14 10 BUDGET FY: 10 HOLD PYMT IND:  
OFFSET LIAB ACCT: 2001 ACCTG PRD: 04 10 FREIGHT IND:  
CHECK CATEGORY: LATEST BATCH NUM: 008427 SINGLE CHECK IND: Y

VOUCHER AMOUNT: 10,258.00 TOTAL QUANTITY: 0.000  
DISCOUNT AMOUNT: 0.00 FREIGHT AMOUNT: 0.00  
WITHHELD AMOUNT: 0.00 TAX CODE:  
CLOSED AMOUNT: 10,258.00 USE TAX AMOUNT: 0.00  
OUTSTANDING AMOUNT: 0.00 CLOSED DATE: 01 14 10

At the bottom of the screen, there is a status bar showing ':00.1' and '01/10'. The taskbar at the very bottom shows the system tray with the time '2:29 PM' and several open applications including 'Attachments', 'Microsoft Office', 'Fiscal Policy an...', 'Chapter 6 07-2...', 'Forms', and 'Internet Ex...'.

F. OPVL - OPEN PAYMENT VOUCHER LINE TABLE

The screenshot displays the 'myEXTRAI Enterprise' application window. The title bar reads 'SESSION1 - myEXTRAI Enterprise'. The menu bar includes 'File', 'Edit', 'View', 'Tools', 'Session', 'Options', and 'Help'. The main window content is as follows:

ACTION: R SCREEN: OPVL USERID: KATH 02/08/10 02:28:29 PM

OPEN PV LINE INQUIRY ( 1 OF 2 )

VENDOR= 63600160102 VOUCHER NO= 006 00040000169  
VENDOR INVOICE= JANUARY10 LINE NO= 01  
DESCRIPTION:

FUND: 0603 AGENCY: 006 ORG/SUB-ORG: APPR UNIT: 931  
ACTIVITY: 0705 FUNCTION: OBJ/SUB-OBJ: 0800 19 REV SRC:  
SUB-REV: BS ACCOUNT: REPT-CATEGORY: JOB NO:  
PROJECT: FED AID NUMBER:

QUANTITY: 0.000 VOUCHER LINE AMOUNT: 10,258.00  
DISCOUNT TYPE: DISCOUNT AMOUNT: 0.00  
WITHHELD LINE AMOUNT: 0.00  
DISBURSED AMOUNT: 10,258.00  
CLOSED AMOUNT: 10,258.00

LAST CHECK/MW NO: AD00000192758 DATE: 01 14 10 NO OF CHECKS WRITTEN: 1  
REFERENCE TRANS ID: PO 006 C0006023 LINE: 01 COMM LINE: DATE: 10 29 09  
REFERENCE VI ID: VI JANUARY10 COMM LINE: DATE:

At the bottom of the screen, there is a status bar showing ':00.1' and '01/10'. The taskbar at the very bottom shows the system is connected to host 'd2ms.state.al.us [10.130.4.11] (TCP02154)' and the time is 2:30 PM.

Note: Update Table

G. OPVD - OPEN PAYMENT VOUCHER HEADER BY DOCUMENT

The screenshot shows a terminal window titled "SESSION1 - myEXTRAI Enterprise". The menu bar includes "File", "Edit", "View", "Tools", "Session", "Options", and "Help". The status bar at the top displays "ACTION: R SCREEN: OPVD USERID: KATH 02/08/10 02:29:01 PM". The main content area displays the title "OPEN PV BY DOCUMENT NUMBER INQUIRY" and a table of voucher data. The table has two columns: "VOUCHER NUMBER" and "VENDOR". The data is as follows:

VOUCHER NUMBER	VENDOR
01- 006 00040000169	63600160102
02- 006 00040000170	63600131812
03- 006 00040000171	20346622600
04- 006 00040000172	76072127201
05- 006 00040000173	26396036900
06- 006 00040000174	63600160707
07- 006 00040000176	63600171913
08- 006 00040000177	26413297000
09- 006 00040000178	63120843601
10- 006 00040000179	30018830701
11- 006 00040000180	02061749800
12- 006 00040000181	63128505900
13- 006 00040000182	30018830701
14- 006 00040000183	55085053802
15- 006 00040000184	63123092400

At the bottom of the terminal window, there is a status bar showing a timer at ":00.1" and a page indicator "01/10". The Windows taskbar at the very bottom shows the system tray with the time "2:30 PM" and several open applications including "Attachments", "Microsoft Office", "Fiscal Policy an...", "Chapter 6 07-2...", "Forms", and "Internet Ex...".

Note: Update Table

### H. OPVV - OPEN PAYMENT VOUCHER BY VENDOR NAME TABLE

SESSION1 - myEXTRAI Enterprise  
File Edit View Tools Session Options Help  
ACTION: R SCREEN: OPVV USERID: KATH 02/08/10 02:35:52 PM  
OPEN PV BY VENDOR NAME INQUIRY

VENDOR NAME	VENDOR	VOUCHER NUMBER
01- LEE CO COMMISSION	63600160102	006 00040000169
02- LEE CO COMMISSION	63600160102	006 90040000207
03- LEE CO COMMISSION	63600160102	006 90040000243
04- LEE CO COMMISSION	63600160102	006 90040000309
05- LEE CO COMMISSION	63600160102	006 90040000357
06- LEE CO COMMISSION	63600160102	006 90040000406
07- LEE CO COMMISSION	63600160102	006 90040000446
08- LEE CO COMMISSION	63600160102	006 90040000505
09- LEE CO COMMISSION	63600160102	006 90040000551
10- LEE CO COMMISSION	63600160102	006 90040000590
11- LEE CO COMMISSION	63600160102	053 0053R41A009
12- LEE CO COMMISSION	63600160102	053 0053R410010
13- LEE CO COMMISSION	63600160102	053 0053R410011
14- LEE CO COMMISSION	63600160102	053 0053R410012
15- LEE CO COMMISSION	63600160102	053 9053R410001

01/10  
Connected to host d2ms.state.al.us [10.130.4.11] (TCP02154)  
Start | 4 Attachments | 6 Microsoft Office | Fiscal Policy an... | Chapter 6 07-2... | Forms | 2 Internet Ex... | 2:37 PM

Note: Update Table

I. VEND - VENDOR INDEX TABLE



The screenshot shows a terminal window titled "SESSION1 - myEXTRAI Enterprise". The window contains a table of vendor information. At the top, it displays "ACTION: R SCREEN: VEND USERID: KATH" and the date/time "02/08/10 02:36:33 PM". The table is titled "VENDOR INDEX" and has three columns: "VENDOR", "NAME", and "MISC IND". The data rows are numbered 01 through 12, each with a vendor ID and name, and a miscellaneous indicator "N".

VENDOR	NAME	MISC IND
01- 636001601 00	LEE COUNTY COMMISSION	N
02- 636001601 01	LEE COUNTY COMMISSION	N
03- 636001601 02	LEE CO COMMISSION	N
04- 636001601 03	SHERIFF LEE COUNTY	N
05- 636001601 04	LEE CO TREASURER	N
06- 636001601 05	LEE COUNTY COMMISSION	N
07- 636001601 06	LEE CO JUDGE OF PROBATE	N
08- 636001601 07	AUBURN-OPELIKA TOURISM BUREAU	N
09- 636001601 08	AUBURN-OPELIKA TOURISM BUREAU	N
10- 636001601 09	LEE COUNTY COMMISSION	N
11- 636001601 10	LEE COUNTY EMA	N
12- 636001601 11	CORINNE HURST	N

At the bottom of the terminal window, there is a status bar showing "01/10" and a taskbar with various application icons and the system clock showing "2:38 PM".

Note: Update Table

J. VEN2 - COMMON VENDOR TABLE

The screenshot displays the myEXTRAI Enterprise interface. At the top, it shows 'SESSION1 - myEXTRAI Enterprise' and a menu bar with 'File', 'Edit', 'View', 'Tools', 'Session', 'Options', and 'Help'. The main window contains the following text:

ACTION: R SCREEN: VEN2 USERID: KATH 02/08/10 02:37:03 PM

VENDOR ( 1 OF 2 )

VENDOR= 636001601 00 1099 IND: N LAST UPDATE: BLAK 11 30 06  
VENDOR TYPE: NP MISC VENDOR IND: N LAST ACTION DATE: 02 06 10

----- VENDOR ADDRESS ----- ALTERNATE ADDRESS -----  
NAME: LEE COUNTY COMMISSION :  
ADDRESS: P O BOX 666 :  
: :  
CITY: OPELIKA STATE: AL :  
ZIP: 36803-0666 :

ADDL ADDR: CUSTOMER ACCT:  
CONTACT: TIN NOTICE:  
PHONE: COMMENT:

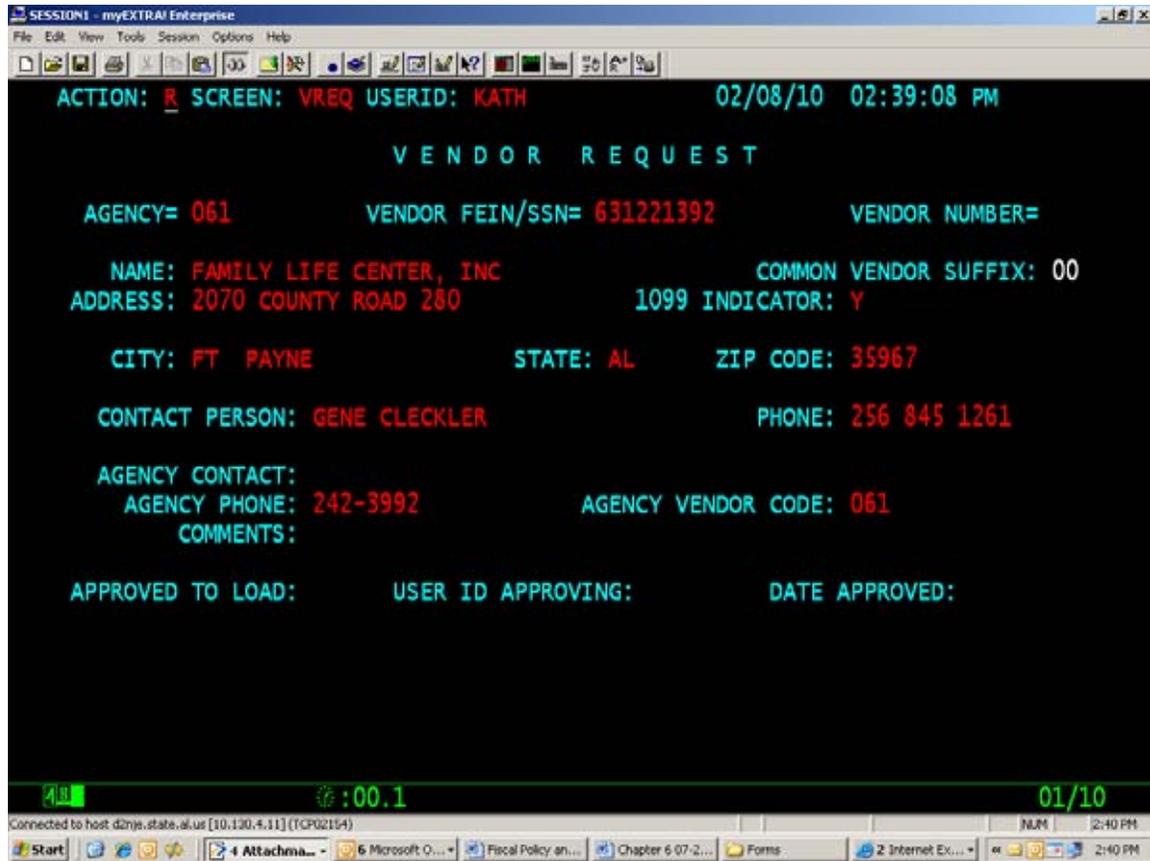
PYMT HOLD IND: N SCHD PYMT DAY: SINGLE CHECK: Y EFT STATUS/TYPE: /

CALENDAR YTD AMT: 498,941.25 PRIOR CALENDAR YEAR AMT: 1,024,938.30  
FISCAL YTD AMT: 533,654.57 PRIOR FISCAL YEAR AMT: 1,048,116.00

At the bottom of the window, there is a status bar showing ':00.1' and '01/10'. The taskbar at the very bottom shows the Start button and several open applications: '4 Attachments', '6 Microsoft Office...', 'Fiscal Policy an...', 'Chapter 6 07-2...', 'Forms', and '2 Internet Ex...'. The system clock shows '2:38 PM'.

Note: Update Table

### K. VREQ - VENDOR REQUEST TABLE



Note: Delete Table

~~L. VREG - VENDOR REGISTRATION TABLE~~

~~This table provides information on what agency requested the vendor be added to the common vendor file.~~

ACTION: R SCREEN: VREG USERID: CAS1			01/19/09 08:22:49 AM		
V E N D O R   R E G I S T R A T I O N					
AGENCY= 001		VENDOR FEIN/SSN= 638158450		VENDOR NUMBER=	
NAME: BAKER'S LOCKSMITH			COMMON VENDOR SUFFIX: 00		
ADDRESS: 19154 CO RD 27			1099 INDICATOR: Y		
CITY: DECATUR		STATE: AL		ZIP CODE: 36999	
CONTACT PERSON:			PHONE:		
AGENCY CONTACT:			AGENCY VENDOR CODE:		
AGENCY PHONE:			COMMENTS:		
APPROVED TO LOAD:			USER ID APPROVING:		DATE APPROVED:

Note: Update Table

M. L. VNAM - VENDOR NAME TABLE



The screenshot shows a terminal window titled "SESSION1 - myEXTRAI Enterprise". The window displays the following information:

ACTION: R SCREEN: VNAM USERID: KATH 02/08/10 02:41:55 PM

VENDOR NAME INQUIRY

VENDOR NAME	VENDOR	IF VEND	EFT-STATUS
01- LEE COUNTY COMMISSION	636001601 00	.	N
02- LEE COUNTY COMMISSION	636001601 01	.	N
03- LEE COUNTY COMMISSION	636001601 05	.	N
04- LEE COUNTY COMMISSION	636001601 09	.	N
05- LEE COUNTY DHR	AGCY01641 01	.	N
06- LEE COUNTY DHR	631104139 41	.	N
07- LEE COUNTY DISTRICT COURT	DEDC00641 01	.	N
08- LEE COUNTY EMA	636001601 10	.	N
09- LEE COUNTY FAIR	AGCY34110 29	.	N
10- LEE COUNTY FAIR	630745285 00	.	N
11- LEE COUNTY HISTORICAL SOCIETY	237227476 00	.	N
12- LEE COUNTY LITERACY	631010124 00	.	N
13- LEE COUNTY SMALL CLAIMS COURT	DEDC00461 02	.	N
14- LEE COUNTY SOIL & WATER CONSER	630825291 00	.	N
15- LEE COUNTY SWCD	AGCY33800 41	.	N

At the bottom of the terminal window, there is a status bar showing a timer at :00.1 and a page indicator at 01/10. The Windows taskbar at the bottom shows the Start button and several open applications including Attachments, Microsoft Office, Fiscal Policy, Chapter 6 07-2, Forms, and Internet Explorer.

Note: Update Table

**N. M. WREC - WARRANT RECONCILIATION TABLE**

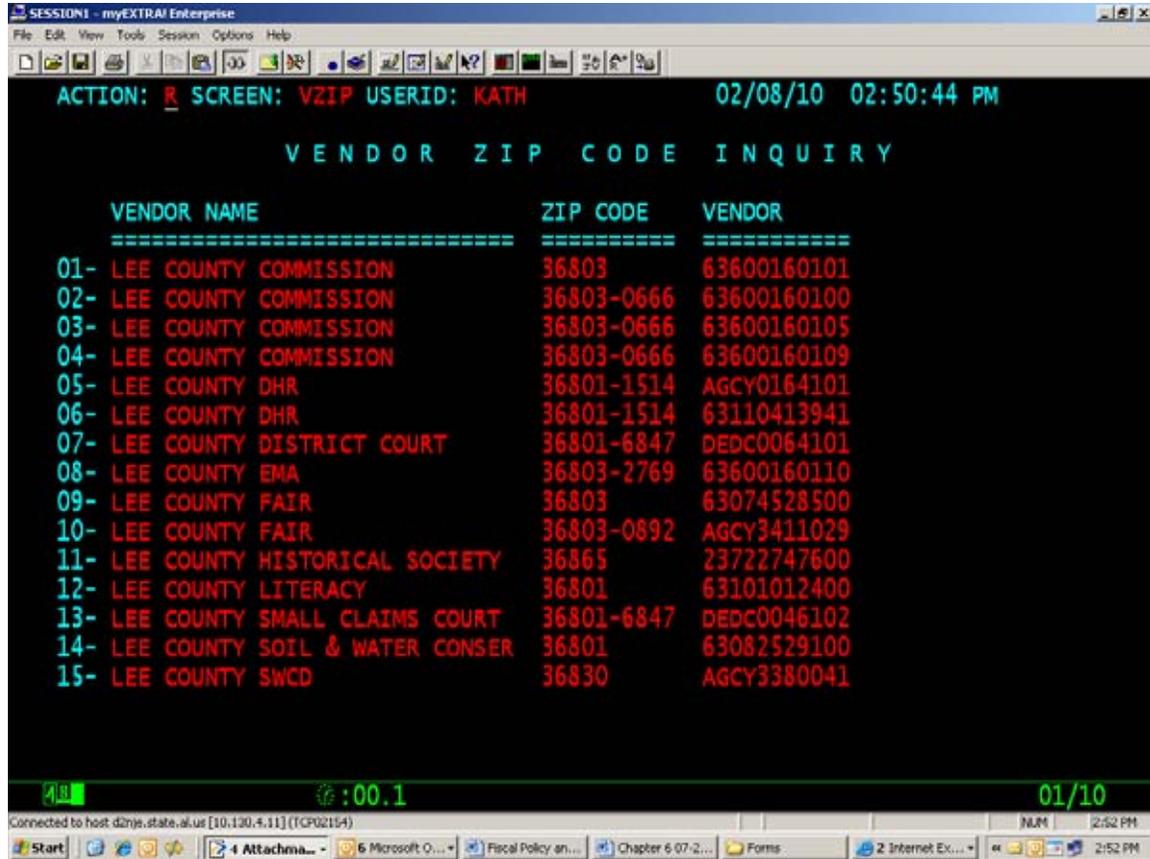
SESSION1 - myEXTRAI Enterprise  
File Edit View Tools Session Options Help  
ACTION: R SCREEN: WREC USERID: KATH 02/08/10 02:48:53 PM  
WARRANT RECONCILIATION (1 OF 2)  
BANK ACCOUNT CODE= 01

WARRANT NO	FUND	WARRANT DATE	WARRANT AMOUNT	STATUS	LAST ACT DT	ROLL	SEQUENCE
AD00000206165	0900	100122	40.00	C	100122		SYN
AD00000206166	0900	100122	25.00	C	100122		SYN
AD00000206167	0301	100122	999.00	P	100127	0	SYN
AD00000206168	0301	100122	450.00	O			SYN
AD00000206169	0301	100122	56.25	P	100126	0	SYN
AD00000206170	0301	100122	250.40	P	100127	0	SYN
AD00000206171	0301	100122	172.51	P	100128	0	SYN
AD00000206172	0301	100122	150.15	P	100129	0	SYN
AD00000206173	0301	100122	33.75	O			SYN
AD00000206174	0301	100122	8.35	O			SYN
AD00000206175	0301	100122	52.09	P	100126	0	SYN
AD00000206176	0301	100122	56.25	O			SYN
AD00000206177	0301	100122	5.93	O			SYN

01/10  
Connected to host d2ms.state.al.us [10.130.4.11] (TCP02154)  
Start | 4 Attachments | 6 Microsoft Office | Fiscal Policy an... | Chapter 6 07-2... | Forms | 2 Internet Ex... | 2:50 PM

Note: Update Table

**Q. N. VZIP – VENDOR ZIP CODE TABLE**



The screenshot shows a terminal window titled "SESSION1 - myEXTRAI Enterprise". The window displays the following text:

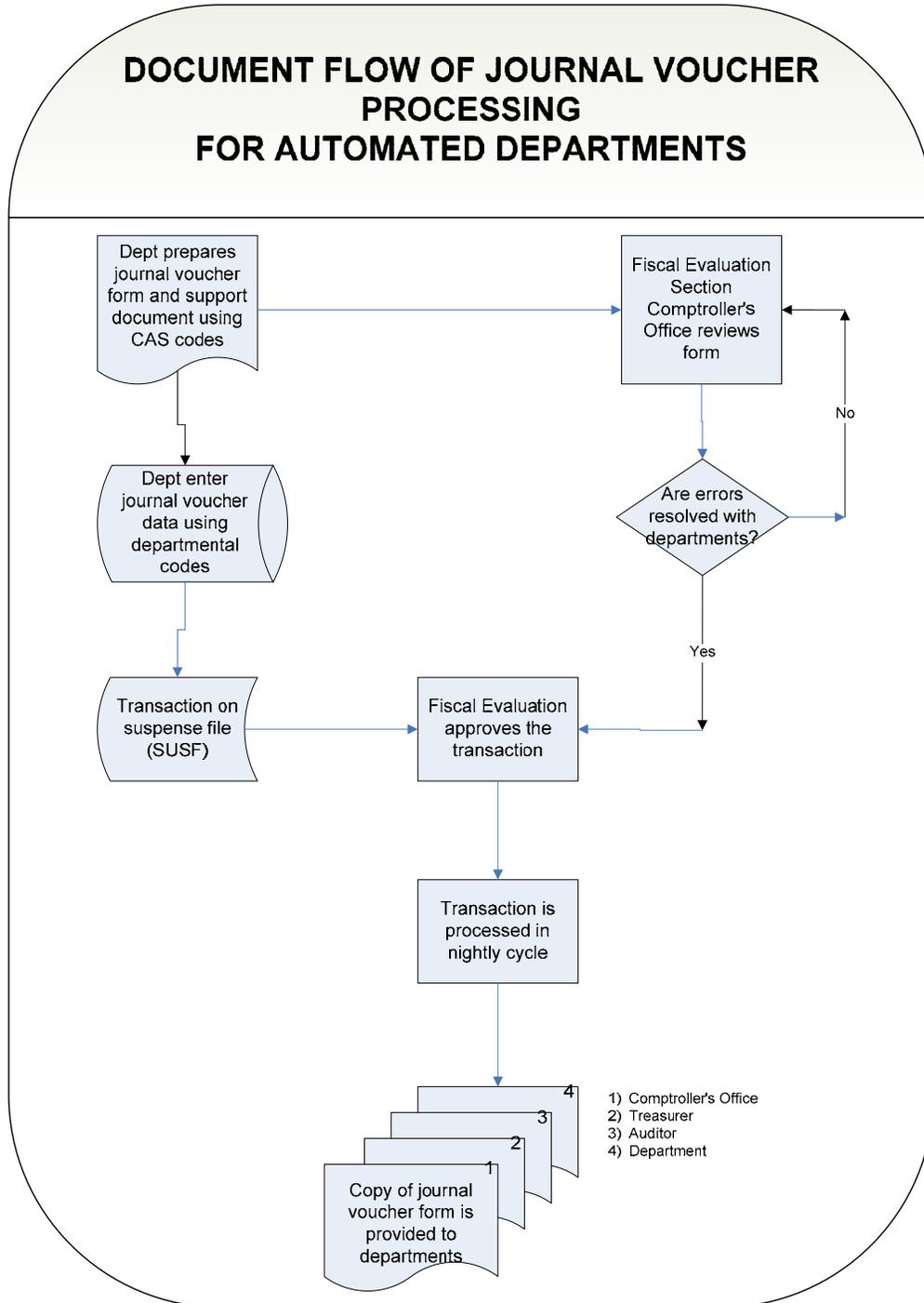
ACTION: R SCREEN: VZIP USERID: KATH 02/08/10 02:50:44 PM

VENDOR ZIP CODE INQUIRY

VENDOR NAME	ZIP CODE	VENDOR
01- LEE COUNTY COMMISSION	36803	63600160101
02- LEE COUNTY COMMISSION	36803-0666	63600160100
03- LEE COUNTY COMMISSION	36803-0666	63600160105
04- LEE COUNTY COMMISSION	36803-0666	63600160109
05- LEE COUNTY DHR	36801-1514	AGCY0164101
06- LEE COUNTY DHR	36801-1514	63110413941
07- LEE COUNTY DISTRICT COURT	36801-6847	DEDC0064101
08- LEE COUNTY EMA	36803-2769	63600160110
09- LEE COUNTY FAIR	36803	63074528500
10- LEE COUNTY FAIR	36803-0892	AGCY3411029
11- LEE COUNTY HISTORICAL SOCIETY	36865	23722747600
12- LEE COUNTY LITERACY	36801	63101012400
13- LEE COUNTY SMALL CLAIMS COURT	36801-6847	DEDC0046102
14- LEE COUNTY SOIL & WATER CONSER	36801	63082529100
15- LEE COUNTY SWCD	36830	AGCY3380041

At the bottom of the terminal window, there is a status bar showing "01/10" and a taskbar with various application icons and a system clock showing "2:52 PM".

**EXHIBIT 8-2-1  
DOCUMENT FLOW OF JOURNAL VOUCHER PROCESSING  
FOR AUTOMATED DEPARTMENTS**



**EXHIBIT 8-2-2  
DOCUMENT FLOW OF JOURNAL VOUCHER PROCESSING  
FOR NON-AUTOMATED DEPARTMENTS**

