STATE TRUST FUND
REFERENCE GUIDE

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WELCOME TO THE SOLAR FINANCIALS STATE TRUST FUND REFERENCE GUIDE.

This guide is designed to provide you with information on State Trust Funds. This guide includes the following topics:

- What are State Trust Funds?
- Types of Revenue and Expenses in State Trust Fund
- Applying for a State Trust Fund
- Obtaining State Trust Reports
- Reading and Understanding Monthly State Trust Reports

WHO DO I CONTACT FOR HELP?

SOLAR Financials is available to answer SOLAR Financial questions at:

Email: solarfin@csun.edu

Call: (818) 677-1000, Press 2, Press 1

FISCAL RESPONSIBILITY

The SOLAR Online Requisition module does not budget check. It is the responsibility of the requisition approver to ensure that purchasing expenses are within the department budget. To ensure this responsibility, the Campus has instituted the *Fiscal Responsibility Policy*.

WHAT ARE STATE TRUST FUNDS?

The State Trust Fund is used to deposit, transfer and/or expend specifically defined monies.

The State Trust Fund is a non-appropriated fund, which receives monies from sources other than the State Controller's Office. The monies are maintained at the University and if any excess funds exist, the University invests them. In contrast, an appropriated fund receives monies from the State Controller's Office in the form of a budget allocation and the monies are maintained at the State Controller's Office.

The State Trust Fund is regulated by the State Education Code, State Administrative Manual (SAM), State University Administrative Manual (SUAM) and Campus policy.

In order for a State Trust Account to be established a *State Trust Account Application* must be submitted to the Finance & Trust Accounting for approval (refer to the *State Trust Account Application* section in this guide for more information).

STATE TRUST INCOME

In compliance with the State Education Code, California State University has determined that only money received in connection with the following sources and purposes may be deposited in the State Trust Fund:

- Any student loan or scholarship program.
- Advance payments in connection with federal grants or contracts.
- Special payments from international students for room and board.
- Miscellaneous receipts held for refund upon proper application.
- Miscellaneous non-student fees. For example, the money a company pays for advertising space in the Sundial newspaper.
- Revenues from the University IRA (Instructionally Related Activities) fee.
- Fees associated with Campus enterprise fund operations (Parking Fines and Forfeitures, Extended Learning and Health Facilities).
- Lottery revenue funds.

Specifically excluded as authorized deposits to the State Trust Fund is:

- Money received as cost recovery for General Fund support such as MOUs. These Cost Recovery Funds must be managed through the General Fund and Cost Recovery Campus Fund.

STATE TRUST EXPENDITURES

Expenditures through the State Trust Fund must be made in a manner consistent with the source of funds and as defined on the *State Trust Account Application*. All purchases through the State Trust Fund are subject to the same regulations required for expending General Fund money.

Refer to the *Procurement & Payments* website for additional information and documentation.

FUND SOURCE/INCOME	**FUND USE/EXPENSE**
Fees and charges for services, materials and facilities authorized by the Trustees, where the fees or charges are optional (State Trust Funds: 543XX – Other Trust – Chargebacks, 49626 - Other Trust - Sundial, and 543RP - Other Trust -	Money must be used solely to meet the costs of providing these services, materials and/or facilities. For example, purchasing printing services to produce the Daily Sundial newspaper.

Reprographics).	
IRA allocations from the Instructionally Related Activities Board or monies generated from an instructionally related activity such as: an athletic event, music program or theatre event (State Trust Funds: 46301 - IRA Trust - IRA Board Alloc, 46318 - 46392 - IRA Trust, 46305 – Coach – IRA Athletics and 46304 – Athletics Administration - IRA).	Expenditures must relate directly to the specific instructionally related activity. For example, purchasing sheet music for a concert or the acquisition of set materials for a theatre activity.
Fees associated with Campus enterprise fund operations (State Trust Funds: 44101 - Tsf Cerf-Extended Educ, 44201 - Tsf Cerf-Construction, 44301 - Tsf Cerf-Maint And Equipment, 44104 – EXL Early Start, 45201 - Tsf Fac Rev Fnd-Hlth Fac Fee, 45401 – Tsf Fac Rev Fnd Maint And Equipment, 47101 – Tsf Park Rev – Fnd-Fines & Forf, 47201 – Tsf Park Rev Fnd-Parking Fee and 47401 – Tsf Park Rev Fnd – Maint & Equip).	Expenditures must relate directly to the specific enterprise activity. For example, paying instructors who are teaching a Summer session class.
Lottery funding received by the Campus through the CSU allocation process and interest earnings on cash balances (State Trust Fund 48101 - Trust Fund Lottery).	Lottery funds are used exclusively for the education of pupils and students and cannot be spent for the acquisition of real property, construction of facilities, financing research, or any other non-instructional purpose.
Money received for research, workshops, conferences and special projects (State Trust Funds 465XX – Contracts/Grants Trust, 544XX – Grnts Cost Rec AUX, 496XX - Other Trust, and 49625 - Other Trust - License).	If specified, money must be used for the purposes defined or to reimburse incurred costs. Often General Fund resources are used to support research, workshops, conferences and special projects. If this is the case, State law requires that the General Fund be reimbursed for its costs in a timely fashion*.
*Timely fashion is generally interpreted to mean within the fiscal year in which the General Fund support was provided.	

STATE TRUST FISCAL RESPONSIBILITY

In order to make a purchase from a State Trust Fund Account, the fund must have a cash balance equal to, or greater than the proposed expenditure. For example, a workshop conducted by the Campus may require payment by the participants at the conclusion of the event. Until the University receives these cash payments, expenditures cannot be made from the workshop trust. Therefore, unless prior arrangements have been made through the Trust Accounting department, all State Trust Accounts must maintain both a positive cash balance and a positive fund balance. If a deficit is discovered, contact the Trust Accounting department to correct the problem.

CHARTFIELDS

For all revenue and/or expenditure transactions, including State Trust Account transactions, the following four chartfields are required: fund, department, program and account.

STATE TRUST FUND ACCOUNTING

For State Trust Funds, activity is displayed in both the Income Statement (Trust Statement of Financial Activity) and Balance Sheet (Trust Balance Summary). In comparison to the General Fund, generally activity is only seen on the Income Statement. Refer to the State Trust Reports section in this guide for more information on these reports.

STATE TRUST FUND BUDGETING

As a standard practice, an annual spending plan should be created for all State Trust Funds; however the process for the creation and approval of trust fund budgets is the responsibility of each administrative division.

STATE TRUST LIFE CYCLE

State Trust Account balances are continuous and ongoing. Balances roll forward after the close of the fiscal year. When the stated purpose for the State Trust Account has concluded, the department must notify the Trust Accounting department. If a balance remains, monies will be transferred as indicated on the *State Trust Account Application*. If the balance is significant the Trust Accounting department will assist the department with the appropriate disposition of the monies.

STATE TRUST FUND TRANSFERS

In most cases, State Trust Fund monies should be expended utilizing the same chartfield combination authorized for each purpose. In some instances, funds may be transferred to another "authorized" chartfield combination provided that the use of the funds satisfies the requirements of allowable expenditures described in this guide.

All *State Trust Fund Transfer Requests* should be sent via email to *psfincore-g@csun.edu*

STATE TRUST LOANS

Monies may be loaned from one State Trust Fund Account to another to meet the commitments of the University, provided that funds are returned to the originating Trust Fund Account in time to fulfill the purposes intended.

If the loan is provided from a State Trust Fund Account currently earning interest, interest must be paid at the rate the funds would have earned during the period of transfer.

INTEREST EARNINGS

Interest is recorded for: Extended Learning, Housing, Parking, Health Facilities, IRA and Lottery, as mandated by law.

STATE TRUST OVERHEAD

The cost of managing State Trust Funds through the Division of Administration and Finance is paid for by the trust overhead charge or through MOUs with the Financial Services department as required by state law and campus policy.

The current overhead rate is 2.75% of all revenues deposited excluding research revenue. The charge is recorded on a monthly basis to Accounting Overhead Charges, Account 660888.

STATE TRUST ACCOUNT APPLICATION

Due to compliance issues associated with State Trust Funds, specific spending authority must be established for each individual State Trust Fund Account (valid combination of chartfields). Submitting a *State Trust Account Application* to the Trust Accounting department creates this authority. A *State Trust Account Application* must be completed and approved in order to establish a State Trust Account.

The following information must be provided in the *State Trust Account Application*:

- **Valid Chartfields** – This identifies the individual State Trust Account. The fund, department and program chartfields must be identified for the following funds: 40101, 40301, 40801, 410001, 42101, 42201, 42401, 431XX, 43301, 435XX, 436XX, 44101, 44104, 44201, 44301, 444XX, 45201, 45401, 46101, 463XX, 47101, 47201, 47301, 47401, 491XX, 496XX, 53101, 53201, 53203, 53401, 535XX, 536XX, 53901, 543XX and 544XX .The fund, department and project chartfields must be identified for Fund 48101. Once established, all future deposits of revenue and expenditures must be processed using the authorized combination of chartfields.
- **Description of Account Use** (reason the State Trust Account is needed) – This serves as justification for establishing the State Trust Account.
- **Source of Revenue** – The type of revenue that will be received by the State Trust Account (i.e., ticket sales, royalties, etc.). Refer to the State Trust Income section in this guide for a list of valid revenue sources.
- **Expenditure Categories** –The type of expenditures that will be made from the State Trust Account (e.g.; equipment, salaries, etc.). Refer to the State Trust Expenditures section in this guide for a list of valid expenditures.
- **Account is expected to remain active until** –The approximate date the account will close or indefinite if the account is expected to be permanent.
- **Required Signatures** – These signatures indicate the signer has reviewed the request to establish or modify a State Trust Account and is in agreement with the need for the account, the stated purpose of the account and/or the change requested. All applications must have the appropriate approval signatures, which also include personnel authorized to approve expenditures or request disbursements from the State Trust Account.
- **Disposition of Funds** – The chartfield combination where remaining State Trust Account balances should be transferred, if the current chartfield becomes inactive.

Departments are prohibited from recording State Trust Fund revenues to or processing State Trust Fund expenditure transactions from any combination of chartfields that has not been specifically authorized by the Trust Accounting department. This is referred to as an invalid chartfield combination or string. If this situation occurs, the department will be required to reclassify all transactions recorded to a valid chartfield string.

STATE TRUST ACCOUNT APPLICATION UPDATES

All *State Trust Account Application*s and *State Lottery Trust Account Application*s must be reviewed by the account holder annually to determine whether the information is current. If the information is current, no additional work is needed. If the information is not current, an updated application must be completed. Every three years all applications must be updated. All IRA Accounts require an application to be filed annually.

STATE TRUST REPORTS

The following provides information on the three available State Trust Reports:

- Trust Balance Summary (Trust Balance Sheet)
- Trust Statement of Financial Activity (Trust Income Statement)
- Trust Journal Lines

nVISION REPORTS

The Trust Balance Summary Report and Trust Statement of Financial Activity are available using the nVision reporting tool. Since these reports are targeted for Financial Managers or their designees, access to generate these reports is limited to designated users only. Refer to the *Financials nVision Financial Reports User's guide* for information on:

- Establishing Report Requests
- Retrieving Reports
- Report Administration

The Financials *nVision Financial Reports User's Guide* can be accessed from the Solar Financials web site.

Another guide is available that provides view-only instructions for user's that do not have the ability to generate the reports. *Financials nVision Financial Reports View Only User's Guide* provides information on running previously generated reports and can also be accessed from the Solar Financials web site.

G/L QUERIES

The Trust Journal Lines are available through the GL Inquiry module of Solar Financials LAD (data warehouse). These non-tree queries shown below are intended for State Trust Funds only.

- NR_GLRCN_NT_TRJRNL_DTL - TR Jrnl Dtl by Dept/Fund: This query provides journal lines for a specific fund and department for the current and prior fiscal years.
- NR_GLRCN_NT_TRJRNL_DTL_PERIOD - TR Jrnl Dtl Dept/Fund/Period: This query provides journal lines for a specific fund and department by accounting period.

For additional information on accessing the queries, refer to the *Solar Financials General Ledger Reconciliation User's Guide*.

TRUST BALANCE SUMMARY REPORT

The Trust Balance Summary Report (also known as the Trust Balance Sheet) balances what is owned (assets) against what is owed (liabilities), showing the items to be paid against the ability to pay them (see Figure 1). The report also provides “balance available” and “balance available to spend” for the specified chartfield string.

This report is used to determine if a fund is solvent and how much is available to spend. Accounts receivable information should be verified to determine if any outstanding receivables need to be collected, how long they have been outstanding, etc. Until an Accounts receivable balance is collected, that money is not available to spend.

All Trust Balance Summary balances are calculated by using the previous month’s report balance and adjusting it for current month activity. For more detail, refer to the trust journal lines section in this guide.

Figure 1: Trust Balance Summary Report

Dept: 10140 - Family Consumer Sciences-8308

Program: 1041 - Child Family Center

#N/A

Trust Balance Summary

Cumulative Thru: October 31, 2012

Report ID: TA			Run: November 30, 2012 at 14:13	
Scope Name: T_10140_1				
Assets	Account			
Investments - Others	101803		30,740.76	
Accts Recv-Dishonored Checks	103005		2,707.00	
Accts Recv-Univ Operating Rev	103806		380.00	
Allow Uncoll-AR Dishonored Cks	104005		(2,707.00)	
Allow - Univ AR Oper Rev	104804		(380.00)	
Current Assets			**30,740.76**	
Long Term Assets			**0.00**	
Property Plant and Equipment			**0.00**	
Other Assets			**0.00**	
Fund Balance-Clearing Account	305022		**0.00**	
Total Assets			**30,740.76**	
Payables (Liabilities)				
Payables	201828		12.58	
Current Payables			**12.58**	
Long Term Payables			**0.00**	
Total Payables (Liabilities)			**12.58**	
Cumulative Net Revenue/Expense				
Fund Balance			0.00	
Fund Balance-Continuing Approp	305002		39,145.10	*
Fund Balance-Unappropriated	305020		0.00	*
Retained Earnings	305021		0.00	*
Net Statement of Financial Activity			(8,416.92)	
Balance Available			**30,728.18**	**
Total Payables (Liabilities) & Cumulative Net Rev/Exp			**30,740.76**	
Balance Available **			30,728.18	
Less: Accounts Receivable			(3,087.00)	
Less: Due from Other Funds			0.00	
Less: Due from Other Government			0.00	
Less: Due from Outside Agency			0.00	
Less: Due from Related Auxiliaries			0.00	
Add: Allowance for Uncollectibles			3,087.00	
Add: Provision Accounts Receivable			0.00	
(Incr)/Decr: Pre-Encumbrances			0.00	
(Incr)/Decr: Encumbrances			(7,706.91)	
Balance Available to Spend			**23,021.27**	

The Trust Balance Summary Report is broken down into several components; Assets, Payables (Liabilities) and Cumulative Net Revenue/Expense.

ASSETS:

Assets are the value of the items that belong to an area. Some examples include: Investments - Others (101803), Accts Recv – University Operating Rev (103806), and Allowance Univ AR Oper Rev (104804). The breakdown of assets consists of: current assets, long-term assets, property plant and equipment, other assets and fund balance clearing. Most State Trust Accounts do not have long-term assets, property plant and equipment and other assets.

- **Cash** is money that belongs to an area. There are two accounts where it may be recorded: Cash Short Term Invstmnt - Swift (101100) and Cash – WFB Disbursements Paper (101800). Examples of transactions that are recorded to cash include:
- **Miscellaneous Cash Receipts:**

  CRS journals represent cash receipts as a result of departmental deposits. This occurs when an area receives a check or money for a non-invoiced service. For example, the Child and Family Studies Center receives cash receipts from parents for tuition. The cash receipt is recorded to Revenue (5XXXXX) and the offset is Cash Short Term Invstmnt (101100) (see Figure 2).

  Figure 2: CRS Journal Lines

Ledger	Fund	Dept	Program	Class	Project	Account	Tran Id	Line	Amount	Ref	Line Descr	Year	Period
ACTUALS	49692	10140	1041			101100	G_CRS0265206	64	24,392.00		Cashnet to GL Feed Offset	2012	5
ACTUALS	49692	10140	1041			580090	G_CRS0265206	63	(24,392.00)		Direct Cashnet to GL Feed	2012	5

- **Payment of Accounts Receivable:**

  ARC journals are generated when an invoice has been paid via the Accounts Receivable system. For example, The Child and Family Studies Center receives a payment on its accounts receivable. The cash receipt is recorded to AR Univ Reimbursements (103802) and the offset is Cash Short Term Investment - Swift -101100 (see Figure 3).

  If an area receives a cash receipt directly for payment of an invoice, the payment should not be recorded on a *Department Deposit Transmittal form*. The invoice number should be noted on the check and the check should be sent to University Cash Services for processing.

  Figure 3: ARC Journal Lines

Ledger	Fund	Dept	Program	Class	Project	Account	Tran Id	Line	Amount	Ref	Line Descr	Year	Period	Tran Date
ACTUALS	49692	10140	1043			101100	G_ARC0182536	6	214.26	I000027430	CK 064826 DTD 5/9/12	2011	11	5/14/2012
ACTUALS	49692	10140	1043			103802	G_ARC0182536	5	(214.26)	I000027430	CK 064826 DTD 5/9/12	2011	11	5/14/2012

- **Chargebacks:**

  CBK journals are expenses as a result of services performed by a campus service provider. Examples include: PPM doing repair work, a request made to Reprographics for photocopy services, the purchase of postage from Postal Services or purchase of live scan services from Department of Police Services. When the service is completed it is recorded as an Expense (6XXXXX) and the offset is Cash Short Term Invstmnt - Swift (101100) (see Figure 4).

Figure 4: CBK Journal Lines

Ledger	Fund	Dept	Program	Class	Project	Account	Tran Id	Line	Amount	Ref	Line Descr	Year	Period	Tran Date
ACTUALS	49692	10140	1041			660003	G_CBK0252720	13	96.00	C121001613	Livescan / Fingerprinting	2012	4	10/16/2012
ACTUALS	49692	10140	1041			101100	G_CBK0255574	6	(96.00)	C121002115	CBK ACT Expense Offset	2012	4	10/23/2012

- **Trust to Trust Transfer:**

  000 journals are general journals written by Accounting. When a transfer is recorded, Transfer Out (see Figure 5) is used for one Trust and Transfer In (see Figure 6) is used for the other Trust. The offset is Investments – Others (101803).

  Figure 5: Trust to Trust Transfer Out Journal Lines

Ledger	Fund	Dept	Program	Class	Project	Account	Tran Id	Line	Amount	Ref	Line Descr	Year	Period	Tran Date
ACTUALS	49625	10035	1399			670000	G_0000199140	31	6,329.00		TO 49625 10035 1177	2012	4	10/22/2012
ACTUALS	49625	10035	1399			101803	G_0000199140	32	(6,329.00)		TO 49625 10035 1177	2012	4	10/22/2012

  Figure 6: Trust to Trust Transfer In Journal Lines

Ledger	Fund	Dept	Program	Class	Project	Account	Tran Id	Line	Amount	Ref	Line Descr	Year	Period	Tran Date
ACTUALS	49625	10035	1177			101803	G_0000199140	32	6,329.00		FM 49625 10035 1399	2012	4	10/22/2012
ACTUALS	49625	10035	1177			570000	G_0000199140	31	(6,329.00)		FM 49625 10035 1399	2012	4	10/22/2012

- **Accounts Receivable (A/R):**

  Accounts receivable are amounts that an area is owed from transactions in the ordinary course of business from Auxiliaries and off-campus entities. Some account examples include: Accounts Receivable – Abatements (103001) and Accounts Recv – Operating Revenue (103004).

  - **Accounts Receivable Billing:**

    ARB journals are generated when an area needs to bill an outside entity for services provided by the University. For example, the Child and Family Studies Center submits a Department Request For Agency Invoice to the Accounts Receivable department to charge the University Corporation for reimbursement for copier changes and student salaries that relate to a government grant. At the time the invoice is created, it is recorded to Revenue (5XXXXX) and the offset is Accounts Receivable (103XXX) (see Figure 7).

    Figure 7: ARB Journal Lines

Ledger	Fund	Dept	Program	Class	Project	Account	Tran Id	Line	Amount	Ref	Line Descr	Year	Period	Tran Date
ACTUALS	49692	10140	1043			103802	G_ARB0172835	36	214.26	I000028374	GG40034238 ESM Tutor Sum'12	2012	4	10/30/2012
ACTUALS	49692	10140	1043			580095	G_ARB0172835	35	(214.26)	I000028374	GG40034238 ESM Tutor Sum'12	2012	4	10/30/2012

- **Allowance/Provision (Allowance for A/R):**

  These amounts display as negative numbers because they represent Accounts Receivable balances that are estimated to be uncollectible and represent a reduction to the Accounts Receivable balance. Some account examples include: Allow Uncoll Acccts – AR Abatemnt (104001), Allow Uncoll Acct AR – Reimburse (104002) and Allow – Univ AR Oper Rev (104804).

- **Dishonored Checks:**

  Amounts that an area is owed for returned checks.

- **Allowance for A/R - Dishonored Checks:**

  Amount that reflects uncollectibility related to an Accounts Receivable – Dishonored Checks balance.

- **Payroll:**

  Amounts that an area is owed for overpayment on an employee's monthly paycheck. When it is determined that the employee owes the University money, an Accounts Receivable – Payroll is created. At the time the Accounts Receivable - Payroll is established at the State Controller's Office, it is recorded as an increase to Accounts Receivable - Other (103007) and the offset is Fund Balance Clearing (305022) (see Figure 8). When the Accounts Receivable - Payroll is paid, it is recorded as a decrease to Accounts Receivable - Other (103007) and the offset is Fund Balance Clearing (305022) (see Figure 9).

  Figure 8: PRP Payroll AR Journal Lines

Ledger	Fund	Dept	Program	Class	Project	Account	Tran Id	Line	Amount	Ref	Line Descr	Year	Period	Tran Date
ACTUALS	543RP	10033	9999			103007	G_PRP0171527	171	104.21	PI00035442	TC38APO1204103 74456 NAME	2012	4	10/10/2012
ACTUALS	543RP	10033	9999			305022	G_PRP0171527	172	(104.21)	PI00035442	TC38APO1204103 74456 NAME	2012	4	10/10/2012

  Figure 9: PRP Payroll AR Payment Journal Lines

Ledger	Fund	Dept	Program	Class	Project	Account	Tran Id	Line	Amount	Ref	Line Descr	Year	Period	Tran Date
ACTUALS	543RP	10033	9999			305022	G_PRP0171527	170	104.21	PI00035442	TC38APO1204103 74456 NAME	2012	4	10/10/2012
ACTUALS	543RP	10033	9999			103007	G_PRP0171527	169	(104.21)	PI00035442	TC38APO1204103 74456 NAME	2012	4	10/10/2012

- **Allowance for A/R – Payroll:**

  Amount that reflects uncollectibility related to an Accounts Receivable – Payroll balance. Every month prior to closing, the system runs a process to set up an allowance which is equal to the balance in the A/R Payroll Account. This is recorded via a general journal entry to Bad Debt Expense (660887) and Allowance for A/R – Payroll (104807) (see Figure 10).

  Figure 10: Allowance for A/R - Payroll Journal Lines

Ledger	Fund	Dept	Program	Class	Project	Account	Tran Id	Line	Amount	Ref	Line Descr	Year	Period	Tran Date
ACTUALS	543RP	10033	9999			660887	G_0000189310	25	159.55	ALLOCATION	PAYROLL AR PROVISION	2012	4	10/31/2012
ACTUALS	543RP	10033	9999			104807	G_0000189310	1	(159.55)	ALLOCATION	PAYROLL AR PROVISION	2012	4	10/31/2012

- **Investments:**

  This is similar to a savings account and is a means of earning income on excess funds that are temporarily not needed for operations (see Figure 11).

  Figure 11: Investments Journal Lines

Ledger	Fund	Dept	Program	Class	Project	Account	Tran Id	Line	Amount	Ref	Line Descr	Year	Period	Tran Date
ACTUALS	49692	10140	1041			101800	G_0000258376	45	1,022.14	ALLOCATION	TO MOVE DISBS TO INV ACCOUNT	2012	4	10/25/2012
ACTUALS	49692	10140	1041			101803	G_0000258376	207	(1,022.14)	ALLOCATION	TO MOVE DISBS TO INV ACCOUNT	2012	4	10/25/2012
ACTUALS	49692	10140	1041			101100	G_0000261301	126	18,029.27	ALLOCATION	TO MOVE DEPOSIT TO INV ACCOUNT	2012	4	10/30/2012
ACTUALS	49692	10140	1041			101803	G_0000261301	630	(18,029.27)	ALLOCATION	TO MOVE DEPOSIT TO INV ACCOUNT	2012	4	10/30/2012
ACTUALS	49692	10140	1041			101803	G_0000261407	44	(12,068.85)	ALLOCATION	MOVE FBC TO CASH INVESTMENT	2012	4	10/31/2012
ACTUALS	49692	10140	1041			305022	G_0000261407	186	12,068.85	ALLOCATION	MOVE FBC TO CASH INVESTMENT	2012	4	10/31/2012

- **Current Assets** – Current assets is a total of the above asset categories that consists of cash, Accounts receivable, allowance/provisions relating to Accounts receivable and investments.

- **Long Term Assets** – Items that are not liquid and not available for current use. This category is not applicable to State Trust Funds.

- **Property Plant and Equipment** – Items that are acquired for use in operations and are recorded to a centralized fixed asset fund, which is not part the State Trust Fund. This category is not applicable to State Trust Funds.

- **Other Assets** – This is an all-inclusive heading for items that do not fit into any of the other asset categories. This category is not applicable to State Trust Funds.

- **Fund Balance Clearing** – This represents cash at the State Controller's Office that is used to cover payroll expenditures. If an area has personnel that are paid salaries from a State Trust Fund, once a month a **PAY** journal records expenses to Salary (601XXX) and Benefits (603XXX). The offset is Fund Balance Clearing (305022) (see Figure 12). At month end close, an allocation automatically converts the Fund Balance Clearing funds to Investment (see Figure 13).

  Figure 12: Fund Balance Clearing PAY Journal Lines

Ledger	Fund	Dept	Program	Class	Project	Account	Tran Id	Line	Amount	Ref	Line Descr	Year	Period	Tran Date
ACTUALS	49692	10140	1041			601303	G_PAY0259823	1325	7,100.89	HRS	HR Actuals	2012	4	10/31/2012
ACTUALS	49692	10140	1041			601846	G_PAY0259823	1664	4,173.23	HRS	HR Actuals	2012	4	10/31/2012
ACTUALS	49692	10140	1041			603001	G_PAY0259823	1900	170.47	HRS	HR Actuals	2012	4	10/31/2012
ACTUALS	49692	10140	1041			603005	G_PAY0259823	2854	563.74	HRS	HR Actuals	2012	4	10/31/2012
ACTUALS	49692	10140	1041			603012	G_PAY0259823	3513	60.52	HRS	HR Actuals	2012	4	10/31/2012
ACTUALS	49692	10140	1041			305022	G_PAY0259823	285	(12,068.85)	HRS	HR Actuals	2012	4	10/31/2012

  Figure 13: Fund Balance Clearing Allocation Journal Lines

Fund	Dept	Program	Class	Project	Account	Tran Id	Line	Amount	Ref	Line Descr	Year	Period	Tran Date
49692	10140	1041			305022	G_0000261407	186	12,068.85	ALLOCATION	MOVE FBC TO CASH INVESTMENT	2012	4	10/31/2012
49692	10140	1041			101803	G_0000261407	44	(12,068.85)	ALLOCATION	MOVE FBC TO CASH INVESTMENT	2012	4	10/31/2012

- **Payables (Liabilities):** Payables, or liabilities are items that an area owes and must pay. Some examples include: Payables (201828) and Use Tax (201008). The breakdown of payables consists of: current payables and long-term payables.

  - **Payables** – Balances owed to others for the purchase of goods, supplies and services.

    - **Accounts Payable Voucher and Accounts Payable Reversal:**

      APV and APR journals are generated when Accounts Payable receives an invoice for payment of goods or services. The invoice is recorded as an Expense (6XXXXX). Since this invoice is now a liability and needs to be paid, the offset is to Payables (201828) (see Figure 14).

  Figure 14: APV and APR Journal Lines

Ledger	Fund	Dept	Program	Class	Project	Account	Tran Id	Line	Amount	Ref	Line Descr	Year	Period	Tran Date
ACTUALS	49692	10140	1042	10705		660090	G_APV0250745	98	1,550.00	01301970	D12FCS049	2012	4	10/11/2012
ACTUALS	49692	10140	1042	10705		660090	G_APV0250745	96	250.00	01301968	D12FCS050	2012	4	10/11/2012
ACTUALS	49692	10140	1042	10705		660090	G_APV0250745	97	1,550.00	01301969	D12FCS051	2012	4	10/11/2012
ACTUALS	49692	10140	1042	10705		201828	G_APR0250749	1996	(1,550.00)	01301969	APV0250745 Accounts Payable	2012	4	10/11/2012
ACTUALS	49692	10140	1042	10705		201828	G_APR0250749	1998	(1,550.00)	01301970	APV0250745 Accounts Payable	2012	4	10/11/2012
ACTUALS	49692	10140	1042	10705		201828	G_APR0250749	1994	(250.00)	01301968	APV0250745 Accounts Payable	2012	4	10/11/2012

- **Accounts Payable Payment:**

  APR journals are generated when Accounts Payable pays an invoice and the payment is entered into the system. Since the invoice is a liability, the Liability (201828) is removed and the offset is Cash – WFB Disbursements Paper (101800) (see Figure 15).

Figure 15: APR Journal Lines

Ledger	Fund	Dept	Program	Class	Project	Account	Tran Id	Line	Amount	Ref	Line Descr	Year	Period	Tran Date
ACTUALS	49692	10140	1042	10705		201828	G_APR0253822	622	250.00	01301968	APP0253817 Accounts Payable	2012	4	10/18/2012
ACTUALS	49692	10140	1042	10705		201828	G_APR0253822	626	1,550.00	01301969	APP0253817 Accounts Payable	2012	4	10/18/2012
ACTUALS	49692	10140	1042	10705		201828	G_APR0253822	630	1,550.00	01301970	APP0253817 Accounts Payable	2012	4	10/18/2012
ACTUALS	49692	10140	1042	10705		101800	G_APR0253822	624	(250.00)	01301968	APP0253817 Cash Distribution	2012	4	10/18/2012
ACTUALS	49692	10140	1042	10705		101800	G_APR0253822	632	(1,550.00)	01301970	APP0253817 Cash Distribution	2012	4	10/18/2012
ACTUALS	49692	10140	1042	10705		101800	G_APR0253822	628	(1,550.00)	01301969	APP0253817 Cash Distribution	2012	4	10/18/2012

- **Use Tax** – Tax owed to the State Board of Equalization for the purchase of goods and supplies. This relates to the tax owed on Accounts Payable transactions.
  - The Accounts Payable department records the liability. The transaction is recorded as an Expense (6XXXXX) and the offset is Payables (201828) (see Figure 16).
  - When the Accounts Payable department pays the State Board of Equalization, Payables (201828) is removed and Cash – WFB Disbursements Paper (101800) is reduced. **APV** and **APP** journals record this (see Figure 17).

Figure 16: Use Tax Journal Lines

Ledger	Fund	Dept	Program	Class	Project	Account	Tran Id	Line	Amount	Ref	Line Descr	Year	Period	Tran Date
ACTUALS	49692	10140	1041			660804	G_APV0261777	428	0.21	01303999	Estimated Tax	2012	5	11/5/2012
ACTUALS	49692	10140	1041			201828	G_APR0261805	410	(0.21)	01303999	APV0261777 Accounts Payable	2012	5	11/5/2012

Figure 17: APR Journal Lines

Ledger	Fund	Dept	Program	Class	Project	Account	Tran Id	Line	Amount	Ref	Line Descr	Year	Period	Tran Date
ACTUALS	49692	10140	1041			201828	G_APR0266776	227	0.21	01303999	APP0266766 Accounts Payable	2012	5	11/15/2012
ACTUALS	49692	10140	1041			101800	G_APR0266776	232	(0.21)	01303999	APP0266766 Cash Distribution	2012	5	11/15/2012

- **Current Payables** – Balances owed to others that are payable within a year. Current payables equal accounts payable plus use tax.
- **Long Term Payables** – Balances owed to others for major purchases that are payable in monthly installments over many years. This category is not applicable to State Trust Funds.

CUMULATIVE NET REVENUE/EXPENSE:

This represents the inception-to-date-fund balance. The breakdown of cumulative net revenue/expense consists of: Fund Balance – Continuing Appropriated, Fund Balance – Unappropriated, Retained Earnings and Net Statement of Financial Activity.

- **Fund Balance - Continuing Appropriated** – This represents the difference between revenue and expenses for the life of the Trust Account as of June 30 of the prior year.
- **Fund Balance - Unappropriated** – Not applicable to State Trust Funds.
- **Retained Earnings** –Not applicable to State Trust Funds.

- **Net Statement of Financial Activity** – This is the same as net financial activity (refer to the Trust Statement of Financial Activity section in this Guide). This is a formula calculated by taking total revenues (year-to-date) and reducing it by total expenses (year-to-date). This figure excludes pre-encumbrances and encumbrances.
- **Balance Available** – This represents the cumulative net revenue/expense over time. It is a formula calculated by taking total assets and reducing it by total payables (liabilities). It is an analysis and not an absolute amount. The balance available includes Accounts receivable that have not yet been collected, pre-encumbrances or liabilities owed that have not yet been processed.

Balance Available to Spend: This represents the "true" funds that are available to spend. It is a formula calculated by taking balance available and adjusting it for: Accounts receivable balances not yet collected, monies owed from other funds not yet collected and pre-encumbrances/encumbrances (requisitions/purchase orders) that have not been paid but will be paid upon completion of the purchasing cycle.

Note: If the amount is positive, the account is solvent. If the amount is negative, the account has a deficit (contact the Trust Accounting department immediately).

TRUST STATEMENT OF FINANCIAL ACTIVITY

The *Trust Statement of Financial Activity* (Trust Income Statement) Report provides a summary of net financial activity for specified State Trust Account chartfield strings at a specific period of time (current month, and year-to-date figures) (see Figure 1). Net Financial Activity reported represents total revenues minus total expenses at the end of a period. This report also provides month-to-date and year-to-date summarized balances for pre-encumbrances and encumbrances.

This report is used to determine that deposits, invoiced receivables, and expenses have been processed correctly.

Figure 1: Trust Statement of Financial Activity

California State University, Northridge
Fund: OTHER_TRUST_496 - Other Trust
Dept: 10140 - Family Consumer Sciences-8308
Program: 1041 - Child Family Center
#N/A

Statement of Financial Activity
As of Date: September 30, 2012

Report ID: TE
Scope Name: T_10140_1

Run: February 04, 2013 at 17:11

		Current Month				Year-to-Date			
	Account	Actuals	Pre-Encumb Amount	Encumbered Amount	Total	Actuals	Pre-Encumb Amount	Encumbered Amount	Total
Revenues:									
Other Operating Revenues	580090	47,677.15	0.00	0.00	47,677.15	76,413.75	0.00	0.00	76,413.75
Total Revenues		**47,677.15**	**0.00**	**0.00**	**47,677.15**	**76,413.75**	**0.00**	**0.00**	**76,413.75**
Expenses:									
Salaries:									
Graduate Assistant	601103	(2,761.50)	0.00	0.00	(2,761.50)	4,601.96	0.00	0.00	4,601.96
Student Assistant	601303	5,677.06	0.00	0.00	5,677.06	18,846.55	0.00	0.00	18,846.55
Special Consultants(Extra Pay)	601846	14,889.42	0.00	0.00	14,889.42	31,240.90	0.00	0.00	31,240.90
Total Salaries		**17,804.98**	**0.00**	**0.00**	**17,804.98**	**54,689.41**	**0.00**	**0.00**	**54,689.41**
Benefits:									
OASDI	603001	691.44	0.00	0.00	691.44	1,440.43	0.00	0.00	1,440.43
Retirement	603005	2,286.54	0.00	0.00	2,286.54	4,763.38	0.00	0.00	4,763.38
Life Insurance	603011	0.00	0.00	0.00	0.00	7.00	0.00	0.00	7.00
Medicare	603012	175.85	0.00	0.00	175.85	598.54	0.00	0.00	598.54
Vision Care	603013	0.00	0.00	0.00	0.00	7.50	0.00	0.00	7.50
Total Benefits		**3,153.83**	**0.00**	**0.00**	**3,153.83**	**6,816.85**	**0.00**	**0.00**	**6,816.85**
Operating Expenses:									
Tsf In the same CSU Fund 948	570000	0.00	0.00	0.00	0.00	(857.87)	0.00	0.00	(857.87)
State Pro Rata Charges	612001	0.00	0.00	0.00	0.00	1,331.87	0.00	0.00	1,331.87
Printing	660002	0.00	0.00	250.00	250.00	0.00	0.00	250.00	250.00
General Supplies & Services	660003	194.80	0.00	0.00	194.80	1,779.91	0.00	0.00	1,779.91
Insurance Premium Expense	660010	5,519.00	0.00	0.00	5,519.00	5,519.00	0.00	0.00	5,519.00
Repairs and Maintenance	660021	0.00	0.00	0.00	0.00	0.00	0.00	15,749.65	15,749.65
Classroom & Lab Materials	660804	1,188.12	(8,000.00)	6,889.74	77.86	2,498.46	0.00	8,597.05	11,095.51
Workers Comp Reimbursement	660830	534.15	0.00	0.00	534.15	1,640.68	0.00	0.00	1,640.68
Acctg Overhead Charges	660888	1,311.12	0.00	0.00	1,311.12	2,101.38	0.00	0.00	2,101.38
Tr Out in the same CSU Fnd 948	670000	0.00	0.00	0.00	0.00	857.87	0.00	0.00	857.87
Total Operating Expenses		**8,747.19**	**(8,000.00)**	**7,139.74**	**7,886.93**	**14,871.30**	**0.00**	**24,596.70**	**39,468.00**
Total Expenses		**29,706.00**	**(8,000.00)**	**7,139.74**	**28,845.74**	**76,377.56**	**0.00**	**24,596.70**	**100,974.26**
Net Financial Activity		**17,971.15**	**8,000.00**	**(7,139.74)**	**18,831.41**	**36.19**	**0.00**	**(24,596.70)**	**(24,560.51)**

The Trust Statement of Financial Activity Report is broken down into several components for both the current period and year-to-date activity:

Revenues: Revenue is income received by an area for the rendering of services and carrying out of regular activities. For example; Sales and Services from Auxiliaries (580094), Revenue Others - Auxiliaries (580891 - 580896) and Other Operating Revenues (580090). This account must be reconciled on a monthly basis. Examples of transactions that are recorded to this account include:

- Services provided by the University to outside entities. For example, an area sends a *Department Request for Agency Invoice form* to the Accounts Receivable department. At the time the invoice is created, it is recorded as an **ARB** journal to Revenue (5XXXXX) and the offset is Accounts Receivable (103XXX) (see Figure 2).

  Figure 2: ARB Journal Lines

Ledger	Fund	Dept	Program	Class	Project	Account	Tran Id	Line	Amount	Ref	Line Descr	Year	Period	Tran Date
ACTUALS	49692	10140	1043			103802	G_ARB0172835	36	214.26	I000028374	GG40034238 ESM Tutor Sum'12	2012	4	10/30/2012
ACTUALS	49692	10140	1043			580095	G_ARB0172835	35	(214.26)	I000028374	GG40034238 ESM Tutor Sum'12	2012	4	10/30/2012

- Payments received for a non-invoiced service are considered a departmental deposit. For example, the Child and Family Studies Center receives cash receipts from parents for tuition. A **CRS** journal to revenue records the cash receipts to Other Operating Revenues (580090) and the offset is Cash Short Term Invstmnt-Swift (101100) (see Figure 3).

  Figure 3: CRS Journal Lines

Ledger	Fund	Dept	Program	Class	Project	Account	Tran Id	Line	Amount	Ref	Line Descr	Year	Period	Tran Date
ACTUALS	49692	10140	1041			101100	G_CRS0265206	64	24,392.00		Cashnet to GL Feed Offset	2012	5	11/9/2012
ACTUALS	49692	10140	1041			580090	G_CRS0265206	63	(24,392.00)		Direct Cashnet to GL Feed	2012	5	11/9/2012

Note: All activity needs to be recorded in a log and reconciled monthly. Information on reconciling Trust Reports will be provided in a Trust Reconciliation Class.

Expenses: This represents payments by an area for services received from employees and items provided by outside vendors. This includes: salaries, benefits and operating expenses.

- **Salaries** – Salaries include; management and supervisory salaries, support staff salaries, temp support staff salaries, overtime and student assistant, etc.
- **Benefits** – Benefits consist of: Oasdi, dental insurance, health insurance, retirement, workers compensation, life insurance, medicare, vision care and long term disability insurance.
  - **PAY** journals are payroll transactions generated from the State Controller's Office payroll file. If an area has personnel that are paid salaries from a State Trust Fund, once a month a **PAY** journal records expenses to Salary (601XXX) and Benefits (603XXX) Accounts. The offset is Fund Balance Clearing (305022) (see Figure 4).

Figure 4: PAY Journal Lines

Ledger	Fund	Dept	Program	Class	Project	Account	Tran Id	Line	Amount	Ref	Line Descr	Year	Period	Tran Date
ACTUALS	49692	10140	1041			601303	G_PAY0259823	1325	7,100.89	HRS	HR Actuals	2012	4	10/31/2012
ACTUALS	49692	10140	1041			601846	G_PAY0259823	1664	4,173.23	HRS	HR Actuals	2012	4	10/31/2012
ACTUALS	49692	10140	1041			603001	G_PAY0259823	1900	170.47	HRS	HR Actuals	2012	4	10/31/2012
ACTUALS	49692	10140	1041			603005	G_PAY0259823	2854	563.74	HRS	HR Actuals	2012	4	10/31/2012
ACTUALS	49692	10140	1041			603012	G_PAY0259823	3513	60.52	HRS	HR Actuals	2012	4	10/31/2012
ACTUALS	49692	10140	1041			305022	G_PAY0259823	285	(12,068.85)	HRS	HR Actuals	2012	4	10/31/2012

- **Operating Expenses** – Operating expenses consist of: general supplies and services, printing, postage and freight, rentals/leases, insurance expense, repairs and maintenance, advertising and promo publications, bad debt, accounting overhead charges, expenses–other, travel in state–non faculty, telephone usage, communication–moves, adds, changes, communications–others, desk/lap/peripherals under $5K, servers/peripherals under $5K, software license fees, equipment greater than $5K, equipment less than $5K and lease purchase, etc.
  - **E00** journals are pre-encumbrance and encumbrance journals. Pre-encumbrance journals represent posted requisitions or the intent to purchase goods or services. The requisition is liquidated when it is turned into a purchase order (see Figure 5). An encumbrance is the conversion of a requisition into a purchase order in the purchasing cycle by posting an encumbrance an encumbrance is liquidated upon payment (see Figure 6).

Figure 5: E00 Pre-Encumbrance Journal Lines

Ledger	Fund	Dept	Program	Class	Project	Account	Tran Id	Line	Amount	Ref	Line Descr	Year	Period	Tran Date
KK_DTL_PRE	49692	10140	1041			660804	E_0001664053	1	962.88	0001210329	PO 3000003042	2012	2	7/12/2012
KK_DTL_PRE	49692	10140	1041			660804	E_0001664053	1	(962.88)	0001210329	PO 3000003042	2012	2	7/12/2012

Figure 6: E00 Encumbrance Journal Lines

Ledger	Fund	Dept	Program	Class	Project	Account	Tran Id	Line	Amount	Ref	Line Descr	Year	Period	Tran Date
KK_DTL_ENC	49692	10140	1041			660804	E_0001664053	1	1,044.00	3000003042	XEROX CORP	2012	1	7/12/2012
KK_DTL_ENC	49692	10140	1041			660804	E_0001664053	1	(1,044.00)	3000003042	XEROX CORP	2012	1	7/12/2012

  - **000** journals are general journals written by Accounting and journals automatically generated by the accounting system. These may be transfer of state funds between two departments (see Figure 7), trust to trust transfer (see Figure 8), worker's comp charge (see Figure 9) and accounting overhead charges (see Figure 10).

- **Transfer of State funds** journals are general journals written by Accounting. The transaction is recorded as Serv from Oth Funds/Agencies (617001) on the service recipient side and the offset is Investments - Others (101803). The transaction is recorded as Revenue Others – Main Campus (580896) on the service provider side and the offset is Investments - Others (101803) (see Figure 7).

Figure 7: Transfer of State Funds Journal Lines

Ledger	Fund	Dept	Program	Class	Project	Account	Tran Id	Line	Amount	Ref	Line Descr	Year	Period	Tran Date
ACTUALS	49625	10035	1177			617001	G_0000214942	2	555.00		UNIVERSITY CATALOG	2012	1	7/18/2012
ACTUALS	49625	10035	1177			101803	G_0000214942	1	(555.00)		UNIVERSITY CATALOG	2012	1	7/18/2012
ACTUALS	49626	10094	1129			101803	G_0000214942	89	555.00	JOB#99999	UNIVERSITY CATALOG	2012	1	7/12/2012
ACTUALS	49626	10094	1129			580896	G_0000214942	393	(555.00)		UNIVERSITY CATALOG	2012	1	7/12/2012

- **Trust to Trust Transfer** journals are general journals written by Accounting. The transaction is recorded as Transfer Out (670XXX) for one side and the offset is Investments - Others (101803). Transfer In (570XXX) is used for the other side and the offset is Investments - Others (101803).

Figure 8: Trust to Trust Transfer Journal Lines

Ledger	Fund	Dept	Program	Class	Project	Account	Tran Id	Line	Amount	Ref	Line Descr	Year	Period	Tran Date
ACTUALS	49625	10035	1399			670000	G_0000199140	31	6,329.00		TO 49625 10035 1177	2012	4	10/22/2012
ACTUALS	49625	10035	1399			101803	G_0000199140	32	(6,329.00)		TO 49625 10035 1177	2012	4	10/22/2012
ACTUALS	49625	10035	1177			101803	G_0000199140	32	6,329.00		FM 49625 10035 1399	2012	4	10/22/2012
ACTUALS	49625	10035	1177			570000	G_0000199140	31	(6,329.00)		FM 49625 10035 1399	2012	4	10/22/2012

- **Workers Compensation** journals are generated by the system. If an account has current month salary activity at month end a process is run to record the workers compensation charge which is calculated by multiplying the monthly salary expense by 3%. The workers compensation charge is recorded to Workers Compensation (660830) and the offset is Investments - Others (101803) (see Figure 9).

Figure 9: Workers Compensation Journal Lines

Ledger	Fund	Dept	Program	Class	Project	Account	Tran Id	Line	Amount	Ref	Line Descr	Year	Period	Tran Date
ACTUALS	49692	10140	1041			660830	G_0000261476	32	338.22	ALLOCATION	TRUST WORKERS COMPENSATION	2012	4	10/31/2012
ACTUALS	49692	10140	1041			101803	G_0000261476	10	(338.22)	ALLOCATION	TRUST WORKERS COMPENSATION	2012	4	10/31/2012

- **Accounting Overhead Charge** journals are generated by the system. If a Revenue Account has current month activity at month end, a process is run to record an overhead charge that is calculated by multiplying monthly revenue activity by 2.75%. The overhead charge is recorded to Accounting Overhead Charges (660888) and the offset is Investments - Others (101803) (see Figure 10). Research revenue is an exception to this and no overhead charges are recorded.

Figure 10: Accounting Overhead Journal Lines

Ledger	Fund	Dept	Program	Class	Project	Account	Tran Id	Line	Amount	Ref	Line Descr	Year	Period	Tran Date
ACTUALS	49692	10140	1041			101803	G_0000261472	24	(711.15)	ALLOCATION	OVERHEAD CALCULATION	2012	4	10/31/2012
ACTUALS	49692	10140	1041			660888	G_0000261472	98	711.15	ALLOCATION	OVERHEAD CALCULATION	2012	4	10/31/2012

Net Financial Activity: The Trust Statement of Financial Activity represents how the account is spending compared to the income that the area is generating. It is a formula calculated by taking total revenues and reducing it by total expenses. The year-to-date amount is reflected on the Trust Balance Summary and is referred to as Net Statement of Financial Activity.

Note: If the amount is positive the account is solvent. If the amount is negative the Trust Balance Summary must be reviewed to verify that the account is solvent. If the account has a deficit, contact the Trust Accounting department immediately.

TRUST JOURNAL LINES

The *Trust Journal Lines* queries provide detail general ledger transactions and are used for reconciliation purposes (see Figure 1). This report provides detail of all transactions either month to date (MTD) or year to date (YTD) activity.

Figure 1: Trust Journal Lines

Ledger	Fund	Dept	Program	Class	Project	Account	Tran Id	Line	Amount	Ref	Line Descr	Year	Period	Tran Date
ACTUALS	49692	10140	1041			101802	G_0000220592	806	(1,419.24)	ALLOCATION	TO MOVE CO CASH TO INV ACCOUNT	2012	1	7/1/2012
ACTUALS	49692	10140	1043			101802	G_0000220592	808	(10,465.02)	ALLOCATION	TO MOVE CO CASH TO INV ACCOUNT	2012	1	7/1/2012
ACTUALS	49692	10140	1043	23003		101802	G_0000220592	5346	(950.00)	ALLOCATION	TO MOVE CO CASH TO INV ACCOUNT	2012	1	7/1/2012
ACTUALS	49692	10140	1042			101802	G_0000220592	807	(4,070.15)	ALLOCATION	TO MOVE CO CASH TO INV ACCOUNT	2012	1	7/1/2012
ACTUALS	49692	10140	1043	23003		101803	G_0000220592	11956	950.00	ALLOCATION	TO MOVE CO TO INV ACCOUNT	2012	1	7/1/2012
ACTUALS	49692	10140	1043			101803	G_0000220592	7418	10,465.02	ALLOCATION	TO MOVE CO TO INV ACCOUNT	2012	1	7/1/2012
ACTUALS	49692	10140	1042			101803	G_0000220592	7417	4,070.15	ALLOCATION	TO MOVE CO TO INV ACCOUNT	2012	1	7/1/2012
ACTUALS	49692	10140	1041			101803	G_0000220592	7416	1,419.24	ALLOCATION	TO MOVE CO TO INV ACCOUNT	2012	1	7/1/2012
ACTUALS	49692	10140	1041			101803	G_0000219597	19	(1,331.87)	CPO12-0092	1213 Q1 CENTRALLY PD IND COSTS	2012	1	7/2/2012
ACTUALS	49692	10140	1041			612001	G_0000219597	20	1,331.87	CPO12-0092	1213 Q1 CENTRALLY PD IND COSTS	2012	1	7/2/2012
ACTUALS	49692	10140	1041			101100	G_0000218253	21	(11,222.11)	ALLOCATION	TO MOVE DEPOSIT TO INV ACCOUNT	2012	1	7/9/2012
ACTUALS	49692	10140	1041			101803	G_0000218253	138	11,222.11	ALLOCATION	TO MOVE DEPOSIT TO INV ACCOUNT	2012	1	7/9/2012
ACTUALS	49692	10140	1043			201001	G_APV0209112	162	(33.92)	01295946	Accounts Payable	2012	1	7/9/2012
ACTUALS	49692	10140	1043			201008	G_APV0209112	352	33.92	01295946	USE TAX JUNE 2012	2012	1	7/9/2012
ACTUALS	49692	10140	1041			101100	G_CRS0209358	92	11,222.11		Cashnet to GL Feed Offset	2012	1	7/9/2012
ACTUALS	49692	10140	1041			580090	G_CRS0209358	91	(11,222.11)		Direct Cashnet to GL Feed	2012	1	7/9/2012
KK_DTL_PRE	49692	10140	1041			660804	E_0001655361	1	962.88	0001210329	S/N 1WE098676 Annual Maintenan	2012	1	7/10/2012
KK_DTL_PRE	49692	10140	1041			660804	E_0001655363	1	900.00	0001210331	Dewey Pest Control Service Agr	2012	1	7/10/2012
KK_DTL_PRE	49692	10140	1041			660804	E_0001655363	2	100.00	0001210331	Dewey Pest Control Service Agr	2012	1	7/10/2012
ACTUALS	49692	10140	1043			101800	G_0000218223	89	33.92	ALLOCATION	TO MOVE DEPOSIT TO INV ACCOUNT	2012	1	7/12/2012
ACTUALS	49692	10140	1043			101803	G_0000218223	393	(33.92)	ALLOCATION	TO MOVE DEPOSIT TO INV ACCOUNT	2012	1	7/12/2012
ACTUALS	49692	10140	1043			101800	G_APP0211517	238	(33.92)	01295946	Cash Distribution	2012	1	7/12/2012
ACTUALS	49692	10140	1043			201001	G_APP0211517	655	33.92	01295946	Accounts Payable	2012	1	7/12/2012
KK_DTL_ENC	49692	10140	1041			660804	E_0001664053	1	1,044.00	3000003042	XEROX CORP	2012	1	7/12/2012
KK_DTL_ENC	49692	10140	1041			660804	E_0001664053	1	960.00	3000003042	XEROX CORP	2012	2	7/12/2012
KK_DTL_ENC	49692	10140	1041			660804	E_0001664053	2	2.52	3000003042	XEROX CORP	2012	2	7/12/2012
KK_DTL_ENC	49692	10140	1041			660804	E_0001664053	1	(1,044.00)	3000003042	XEROX CORP	2012	2	7/12/2012
KK_DTL_PRE	49692	10140	1041			660804	E_0001663482	1	3,000.00	0001210370	Open Purchase Order Beginning	2012	1	7/12/2012

For more information on journal id references, refer to the following *Journal ID Reference guide*.

JOURNAL ID REFERENCE GUIDE

The following Journal IDs display on Trust Journal Lines queries.

Accounts Receivables	
ARB	Accounts Receivable Billing (Invoice Created)
ARC	Accounts Receivable Cash
Account Payables	
APC	Account Payable Closure Voucher (Voucher Closed)
APP	Account Payable Payment (Voucher Paid)
APV	Account Payable Voucher (Voucher Created)
APX	Account Payable Cancel Voucher (Voucher Cancelled)
Payroll	

PAY	Payroll Feed
PRP	Payroll A/R Payments
PRR	Payroll A/R Receivables
Purchasing	
EOO	Pre-Encumbrance/Encumbrance
Other	
000	General Journal written by Accounting and Allocations (auto journals to record allowance for A/R – Payroll, benefits & trust overhead entries)
CBK	Chargebacks
CRS	Cash Receipts Feed
CLM	Claims – Revolving Fund Cash
SFJ	Student Financials Feed – Student Admin