Department of Accounting and General Services

Financial Accounting and Management Information System

FAMIS

FAMIS USER MANUAL

Financial Reporting

Volume 1
Chapter 8

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Author : DAGS Systems

FAMIS PROCEDURES MANUAL

VOLUME I - USERS MANUAL

CHAPTER VIII

FINANCIAL REPORTING

One of the primary purposes of recordkeeping is to provide the data required for mangement decision-making and financial reporting. In order to be useful as well as informative, financial reports produced by an accounting system must be presented in a clear and concise format. Reports must also be timely and accurate. Without timeliness the data cannot be utilized effectively; without accuracy management decisions based upon the reports may not be justified.

Based on these requirements, an accounting system must produce reports containing essential data, categorized at an appropriate level of detail and provided on a timely bases. Each of these characteristics largely determines the use of the reports. For example, central accounting personnel need summary level appropriation and allotment status information, whereas program managers in the departments require a much greater level of detail.

This chapter describes the types of reports that are produced by FAMIS to meet the above requirements, the various reporting options available for report preparation, and a detailed listing of all the reports, including a description of the data contained in the report and the report format.

PRINCIPLES OF FINANCIAL REPORTING

The FAMIS financial reporting module consolidates the financial data used by management in planning, controlling, and evaluating operations and progress in financial terms. To ensure that the reporting module is used properly and efficiently, certain basic principles and standards should be observed when requesting existing reports or developing new reports. These include:

- reports should be produced on a timely basis and distributed in a timeframe relevant to the period under review;

- reports will include all pertinent financial transactions for the time period reported;

- reports will be keyed to the specific needs of decision making personnel throughout all levels of the organization;

- reports will be prepared directly from the FAMIS master files; and

- the preparation and issuance of reports will comply with any and all legal requirements.

GENERAL REPORTING CONSIDERATIONS

The information contained in the FAMIS financial reports is only useful if reviewed in light of the State's overall accounting procedures. For example, month-end reports requested prior to the montly closing, will not reflect the closing activity. The timing of a report is therefore, critical for presenting complete and accurate accounting information.

It should also be noted that the FAMIS financial reports reflect only those transactions that have successfully passed the system edits and posted to the master files. Transactions contained on the error file are not reported on any of the financial reports. Therefore, a full and accurate reporting of a department's financial status requires that the error file be cleared of erroneous transactions prior to the execution of the reports. To the extent that transactions remain on the error file when reports are produced, the data reported will be incomplete.

Reconciliation

After the financial reports are generated, the user should perform reconciliation procedures to ensure that:

- the reports reflect accurate data as represented by the source documents submitted for processing; and

- the reports are consistent with each other, indicating that all of the internal system controls of FAMIS are functioning properly.

In the report descriptions references are made to other report balances or source documents to which the report balances should reconcile. Corresponding balances on detail reports should easily reconcile to control totals displayed on summary reports.

Report Options

Throughout the State, various fiscal personnel may require the same report to satisfy a variety of information needs. For example, central accounting personnel may require a Trial Balance report by GAAP Fund to aid in the preparation of year-end financial statements. Alternatively, departmental personnel may require a Trial Balance report by Department and Fund to aid in the reconciliation process. Rather than provide a single report format to be used by both users, the FAMIS Trial Balance report contains an option that allows the user to specify the desired sort sequence. Other reports contain similar options. The specific options available are identified in the report descriptions contained in subsequent sections of this chapter.

In addition to the sort sequence option described above, most of the FAMIS financial reports also contain a fiscal period option. The fiscal period option allows the user to specify the specific fiscal period to be reported. The four key fiscal period options are:

- DY - Daily - this option can be used with the transaction registers to produce a register containing all of the current day's transactions.

- CM - Current Month - this option will generate a current month report, i.e, the report will contain cumulative-to-date data through the current day. This option should be selected when cumulative-to-date balances are desired.

- PM - <u>Prior Month</u> - this option will generate a financial report that reflects cumulative-to-date data through the end of the prior fiscal month. This option will generally be used to prepare month-end reports for the prior month.

- PY - <u>Prior Year</u> -this option will generate a report reflecting prior year ending balances.

These options are specified on the report request transaction. If no option is specified, the Current Month option is used.

Standard Report Heading

All FAMIS financial reports contain a standard report heading. The standard report heading is illustrated in Exhibit VIII-1. A description of the data elements in the report heading is provided in Exhibit VIII-2.

Report Request

Financial reports are produced based on the input of a report request transaction. Report request transactions are coded on the Report Request Coding Form illustrated in Exhibit VIII-3. Instructions for completing the form are illustrated in Exhibit VIII-4. Procedures for entering report request transactions online are provided at the end of this chapter.

TYPES OF REPORTS

For purposes of discussion, the standard reports produced by FAMIS can be grouped into several major categories, according to the type and use of the data they display. These categories are:

- <u>Fund Control Reports</u> - display summarized information relating to the status of appropriations, allotments and cash balances. This information enables State fiscal personnel to monitor available balances for incurring encumbrances and expenditures, and making disbursements. The source files for these reports are the Appropriation and Allotment.

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MBP490-A ***** OPTION: 1 ****** STATE OF HAWAII FINANCIAL ACCOUNTING & MANAGEMENT INFORMATION SYSTEM **************** DEPT: XX

                                X----------------REPORT TITLE----------------X                    DEPT PAGE: XXXX

MM/DD/YY (HH:MM) ****FISCAL PERIOD*****AS OF MM/DD/YY*********************************************************************RUN PAGE:X
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EXHIBIT VIII-1

STANDARD REPORT HEADING

EXHIBIT VIII-2

STANDARD REPORT HEADING DESCRIPTION

REFERENCE	TITLE	DESCRIPTION
1	Report Number	Each financial report is uniquely identified by its report number, which is displayed in the upper left corner of the report.
2	Distribution Code	A one-character code that identifies the distribution of the report as follows: A - Central B - Departmental
3	Report Option	The report option number, if any, will be displayed.
4	Department/Division	The Department Code and Division, if present in the right corner identifies the Department and Division that should receive the report if the report is for departmental distribution.
5	Report Title	The title of the report will be displayed.
6	Department Page	Reports that are distributed to departments will contain a departmental page number.
7	Date and Time	The date and time of the last FAMIS update, retrieved from the System Management File.
8	Fiscal Period Option	The title associated with the fiscal period option selected will be displayed.
9	'As-of' Date	The calender date associated with the fiscal period covered by the report will be displayed.
10	Run Page	The page number consecutively assigned to each page in the report.

STATE OF HAWAII
REPORT REQUEST CODING FORM

DATE: (1)   DEPARTMENT: (2)

PREPARED BY: (3)   PHONE NO: (4)

REQUESTED RUN DATE: (5)

FOR CENTRAL ACCOUNTING USE

REVIEWED/APPROVED BY: (6)

INPUT DATE: (7)

PROCESSING DATE: (8)

REPORT NUMBER	DPT CODE	PERIOD		OPTION	OUTPUT	MONTHLY SELECT OPTION												DEPARTMENT SELECT OPTION									
						1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5	6	7	8	9	10
1 2 3 4 5 6	7	8 9	10 11	12	13	14 15	16 17	18 19	20 21	22 23	24 25	26 27	28 29	30 31	32 33	34 35	36 37	38 39	40 41	42 43	44 45	46 47	48 49	50 51	52 53	54 55	56 57
(9)	(10)	(11)		(12)	(13)						(14)											(15)					

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EXHIBIT VIII-3

JUL 1 1985

STATE ACCOUNTING FORM A-71
JULY 1, 1985 (REVISED)

EXHIBIT VIII-4

REPORT REQUEST CODING FORM CODING INSTRUCTIONS

Item	Field	Title	Instructions
1	N/A	Date	Enter the date of the Report Request Coding Form.
2	N/A	Department	Enter the name of the department submitting the form.
3	N/A	Prepared By	Enter the name of the preparer.
4	N/A	Phone Number	Enter the phone number of the preparer.
5	N/A	Requested Run Date	Enter the requested run date of the reports.
6	N/A	Reviewed/Approved By	Authorized Central Accounting personnel must sign the form.
7	N/A	Input Date	Enter the date that the form is input by Central Accounting.
8	N/A	Processing Date	Enter the date that the form is processed.
9	N/A	Report Number	Enter the six-character code that uniquely identifies the report being requested.
10	DIST CODE	Distribution Code	Enter one of the following A - Central Distribution B - Departmental Distribution
11	PERIOD	Fiscal Period	Enter the desired fiscal period option: o DY - Daily (Transaction registers only) o CM - Current Month o PM - Prior Month o PY - Prior Year
12	N/A	Option	If requested report has several level of detail options, the code corresponding to the desired option should be entered. (These options are identified in each report description). If there are no options, leave the field blank.

EXHIBIT VIII-4

REPORT REQUEST CODING FORM CODING INSTRUCTIONS
(Continued)

Item	Field	Title	Instructions
13	N/A	Output	Enter one of the following that identifies the desired output media: o 1 - One-part paper o 2 - Two-part paper o 3 - Three-part paper o 4 - Four-part paper o 5 - Five-part paper o M - Microfiche (reserved for future use)
14	N/A	Monthly Select Option	Leave blank. These fields are reserved for future use.
15	N/A	Department Select Option	If the request report should only be prepared for certain departments, the two-character department code should be entered. Up to ten departments may be specified for a single request.

- Operating Reports - display data related to daily operations at lower levels of organization, program and/or object detail. The source files for these reports are the Operating History and Project Files.

- Document Reports - display document level information for those types of documents which require special tracking and control, such as purchase orders and contracts. The source files for these reports are the Document and Contract Ledger Files.

- Receipt Reports - focus on the tracking and reporting of estimated and actual revenues and receipts. The Receipt reports are produced from the Operating and History Files.

- General Ledger Reports - contain general ledger control information for all funds. The source file for these reports are the General Ledger Subsidiary and History Files.

- Table Listings - display the valid codes and related information defined in the FAMIS tables.

- Other Listings - include the reports which serve a special purpose but do not fall into the above categories. The source files for each of these reports is presented in the descriptions provided for each report.

The financial reports included in each of these broad classifications are identified in Exhibit VIII-5. The remainder of this chapter provides a description of each report.

EXHIBIT VIII-5

FINANCIAL REPORTS

REPORT NUMBER   REPORT TITLE
_____

FUND CONTROL REPORTS

MBP425   Appropriation Symbol Transaction Analysis
MBP430   Daily Status of Appropriations and Allotments
MBP432   Appropriation Symbol Transaction Register
MBP477   Status of Cash Balances
MBP480   Summary   Statement   of   Appropriation   and
                                 Expenditures
MBP481   Detailed   Statement   of   Appropriation   and
                                 Expenditures

OPERATING REPORTS

MBP401   Daily Receipts Register
MBP402   Daily Encumbrance Register
MBP403   Daily Cash Expenditure Register
MBP404   Daily General Journal Register
MBP405   Detail of Transactions Posted
MBP406   Cash in State Treasure Transaction Register
MBP440   Departmental Budget by Object
MBP442   Departmental Budget and Expenditures by Cost
                                 Center
MBP444   Statement   of   Budget   and   Expenditures   by
                                 Program for Operating Accounts
MBP445   Statement   of   Budget   and   Expenditures   by
                                 Program for Capital Accounts
MBP435   Status   of   Project   Appropriations   and
                                 Allotments
MBP470   Statement of Project Revenues, Expenditures
                                 and Encumbrances

DOCUMENT REPORTS

MBP490   Outstanding Encumbrance Report by Department
MBP495   Contract Ledger Report

EXHIBIT VIII-5
(Continued)

REPORT NUMBER   REPORT TITLE

RECEIPT REPORTS

MBP450	Register of Receipts (Part I)
MBP451	Register of Receipts (Part II)
MBP452	Source of Receipt Ledger
MBP453	Source of Receipt Ledger Status
MBP454	Comparison of Receipts by Source
MBP455	Comparision of Receipts by Department
MBP456	Receipts by Source
MBP457	Comparison of Receipts by Type
MBP458	Receipt Ledger - Trial Balance

GENERAL LEDGER REPORTS

MBP410	Trial Balance of General Ledger Accounts by Fund
MBP412	Trial Balance of General Ledger Accounts by Department
MBP414	General Ledger Account Analysis
MBP420	Statement of Subsidiary Account Balances
MBP422	Subsidiary Ledger Account Analysis

TABLE LISTINGS

MBP463	Vendor Listing in Alpha Sequence
MBP464	Vendor Listing By Vendor Number

OTHER REPORTS

MBP461	Summary Warrant Voucher Report - Detail
MBP462	Summary Warrant Voucher Report

APPROPRIATION SYMBOL TRANSACTION ANALYSIS

REPORT NUMBER: MBP425

FISCAL PERIOD OPTIONS: CM - Current Month

PM - Prior Month

SORT SEQUENCE: There are two sort sequence options as follows:

1 - Statewide	2 - Department
o Fund	o Department
o Department	o Division
o Appropriation Type	o Fund
o Fiscal Year	o Fiscal Year
o Appropriation Account	o Appropriation Account
o Allotment Category	o Allotment Category
o Transaction Identification (History Only)	o Transaction Identification (History Only)

DESCRIPTION: The Appropriation Symbol Transaction Analysis (illustrated in Exhibit VIII-5a) provides a listing of all appropriation, allotment, revenue, expenditure, encumbrance and cash transactions processed during the reporting period that affected the appropriation account. The report begins by first displaying the following balances for the appropriation account.

    o CASH - the net balance of cash brought forward, cash collected, and cash transferred.

    o APPROPRIATION - the net balance of original appropriation and continuing appropriation amounts.

    o EXPENDITURES - the cumulative balance of cash expenditures posted to the appropriation account.

    o APPN ADJ - the net balance of appropriation restrictions, transfers, and lapse amounts.

    o S-T INVEST - the cumulative balance of short term investments posted to the appropriation account.

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MBP425-A ***** OPTION: 1 ****** STATE OF HAWAII FINANCIAL ACCOUNTING & MANAGEMENT INFORMATION SYSTEM *************** DEPT: ZZ

APPROPRIATION SYMBOL TRANSACTION ANALYSIS

07/26/85 (18:41)******* CURRENT MO-TO-DATE ************** AS OF 07/26/85 *********************************** RUN PAGE: 3,129

FUND   : S   SPECIAL FUNDS
DEPARTMENT : B   PLANNING AND ECONOMIC DEVELOPMENT
APPN TYPE : 2   STATE OPERATING ALLOTMENT

---BATCH---		DOC		PROC				APPROPRIATION		APPN ADJ	ALLOTMENT		ALLOT ADJ		REVENUES
T DATE	NO	REF NO	DOC NO	DATE	FM	TC	R	CASH	EXPENDITURES	S-T INVEST	CONTRACT	ENC	CLAIMS	ENC	

APPN SYM: S-86-302 FOREIGN TRADE ZONE SERVICES   APPN TYPE: 2 STATE OPERATING ALLOTMENT

T DATE	NO	REF NO	DOC NO	DATE	FM	TC	R	CASH	EXPENDITURES	S-T INVEST	CONTRACT	ENC	CLAIMS	ENC	REVENUES
L 850723	153	001069	B00095	850725	01	221		.00	.00	.00	.00		.00		.00
								.00	656.34		.00	.00		.00	
L 850724	222	001107	B00118	850725	01	221			.00	.00	.00		.00		.00
								.00	82.50		.00	.00		.00	
L 850724	223	001108	B00119	850725	01	221			.00	.00	.00		.00		.00
								.00	128.29		.00	.00		.00	
P 850726	537	00000141	00018818	850726	01	631			.00	.00	.00		.00		.00
								.00	.00		.00	12,500.00		.00	
T 850724	222		00JS0147	850724	01	804			.00	.00	.00		.00		.00
								.00	14.96		.00	.00		.00	
SUBTOTAL									.00	.00	284,932.00		.00		.00
								.00	3,210.10		.00	12,500.00		.00	
MONTHLY TOTAL								1,217,119.00		.00	421,670.00		.00		63,921.38
								98,921.38	25,011.07		.00	12,500.00		.00	
YEAR-TO-DATE TOTAL								1,217,119.00		.00	421,670.00		.00		63,921.38
								98,921.38	25,011.07		.00	12,500.00		.00	

APPN SYM: S-86-319 COMMERCE AND INDUSTRY   APPN TYPE: 2 STATE OPERATING ALLOTMENT

								CASH	EXPENDITURES	S-T INVEST	CONTRACT	ENC	CLAIMS	ENC	REVENUES
BEGINNING BALANCE									.00	.00	.00		.00		.00
								.00	.00	.00		.00		.00	
CATEGORY	APPROPRIATION														
B 850625	999		00DBNFAP	850701	01	941		1,395,000.00		.00	.00		.00		.00
								.00	.00		.00	.00		.00	
SUBTOTAL								1,395,000.00		.00	.00		.00		.00
								.00	.00		.00	.00		.00	
MONTHLY TOTAL								1,395,000.00		.00	.00		.00		.00
								.00	.00		.00	.00		.00	
YEAR-TO-DATE TOTAL								1,395,000.00		.00	.00		.00		.00
								.00	.00		.00	.00		.00	

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EXHIBIT VIII-5a
APPROPRIATION SYMBOL TRANSACTION ANALYSIS

o   ALLOTMENT - the net balance of allotments posted which include continuing allotments, quarterly allotments and other allotments.

o   CONTRACT ENC - the balance of unliquidated contract encumbrances outstanding.

o   ALLOT ADJ - the net balance of allotment restrictions, transfers and reversion amounts.

o   CLAIMS ENC - the balance of unliquidated claims encumbrances outstanding.

o   REVENUES - the cumulative balance of revenue attainment posted to the appropriation account.

If the current month option is selected, these balances will be cumulative through the beginning of the current month. Similarly, if the prior month option is selected, these balances will be cumulative through the beginning of the prior month.

After the beginning balances are displayed, the report provides a listing of all transactions processed during the reporting period that affected those balances. The transactions are sorted in allotment category and by batch type.

The transaction amount is displayed in the column affected by the transaction. Transactions within a batch with identical document reference number, document number, processing date, fiscal month, transaction code and reverse sign will be summarized together and displayed as a single amount. Transaction subtotals are provided by the allotment category. Monthly and year-to-date subtotals are provided for each appropriation account. Subtotals are also provided by department and fund.

DAILY STATUS OF APPROPRIATIONS AND ALLOTMENTS

REPORT NUMBER: MBP430

FISCAL PERIOD OPTIONS: CM - Current Month

PM - Prior Month

PY - Prior Year

SORT SEQUENCE: There are two sort sequence options as follows:

1 - Statewide	2 - Department
● Fund	● Department
● Department	● Division
● Fiscal Year	● Fund
● Appropriation Account	● Fiscal Year
● Allotment Category	● Appropriation Account
	● Allotment Category

DESCRIPTION: The Daily Status of Appropriations and Allotments report

(illustrated in Exhibit VIII-6) provides summary level information on the

status of each appropriation and allotment account.   All transactions

approved for processing by central accounting and posted in FAMIS will be

reflected in the reported balances. Financial balances for each appropriation

and allotment account may be displayed in up to four sections of the report,

each clearly labled and listed directly after the other. The four sections

are Regular Balances, Invested Balances, Restricted Balances and Net

Balances. Financial elements reported in each section are described below.

Regular Balances

The financial balances displayed under each column heading in this section

represent the following:

● BALANCE FORWARD - The appropriaiton or allotment balances carried
forward from the prior fiscal year;

MBP430-A ****************************** STATE OF HAWAII FINANCIAL ACCOUNTING & MANAGEMENT INFORMATION SYSTEM ***************** DEPT: E9
                                           DAILY STATUS OF APPROPRIATIONS AND ALLOTMENTS   DEPT PAGE: 2
04/26/83 (22:38)******* CURRENT MO-TO-DATE **************** AS OF 04/26/83 *** RUN PAGE: 24

DEPT: E9 TEST DEPT E9
FUND: G GENERAL FUNDS

CAT	BALANCE FORWARD	APPN REC	APPROPRIATION ALLOTMENT	TRANSFERS	LAPSES EXPENDITURES	ENCUMBRANCES CONTRACTS	CLAIMS	NET-APPN NET-ALLOT

******* DEPARTMENT TOTAL *******

REGULAR BALANCES

CAT	BALANCE FORWARD	APPN REC	ALLOTMENT	TRANSFERS	EXPENDITURES	CONTRACTS	CLAIMS	NET-ALLOT
00	.00	.00	200,000.00	.00	.00			200,000.00
10	.00		.00	.00	.00	.00	.00	.00
20	.00		100,000.00	.00	1,000.00	30,000.00	30,000.00	39,000.00
**	.00		100,000.00	.00	1,000.00	30,000.00	30,000.00	39,000.00

NET BALANCES

CAT	BALANCE FORWARD	APPN REC	ALLOTMENT	TRANSFERS	EXPENDITURES	CONTRACTS	CLAIMS	NET-ALLOT
00	.00	.00	100,000.00	.00	.00			100,000.00
10	.00		.00	.00	.00	.00	.00	.00
20	.00		100,000.00	.00	1,000.00	30,000.00	30,000.00	39,000.00
**	.00		100,000.00	.00	1,000.00	30,000.00	30,000.00	39,000.00

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EXHIBIT VIII-6

- APPN REC - the cumulative amount of revenue attainment posted to the appropriation account (not applicable to the allotment lines);

- APPROPRIATION - the appropriation amount entered at the beginning of the fiscal year;

- ALLOTMENTS - the cumulative amount of allotments awarded, either on a quarterly or other basis;

- TRANSFERS - the net amount of transfers recorded against either the appropriation or allotment account;

- LAPSES - the amount of appropriations lapsed;

- EXPENDITURES - the cumulative amount of expenditures posted to each allotment account;

- ENCUMBRANCE CONTRACTS - the balance of unliquidated contract encumbrances outstanding;

- ENCUMBRANCE CLAIMS - the balance of unliquidated claims encumbrances outstanding;

- NET-APPN - the total amount appropriated net of appropriation transfers and lapses; and

- NET-ALLOT - the available allotment balance, net of allotment transfers, reversions, expenditures and encumbrances.

This section of the report will be printed for all appropriation/allotment accounts.

Invested Balances

This section of the report will be displayed only if balances are invested. Invested balances will appear under the following column headings:

- APPROPRIATION - the invested balance of the available appropriation;

- ALLOTMENTS - the invested balance of the available allotment;

- ENCUMBRANCE CONTRACTS - the invested balance of contract encumbrances outstanding; and

- ENCUMBRANCE CLAIMS - the invested balance of claims encumbrances outstanding.

Restricted Balances

If any portion of the appropriation or allotment account balance has been restricted, the restricted amounts will be displayed in this section of the report. The balances will be displayed as follows:

● APPROPRIATION - the restricted balance of the appropriation;

● ALLOTMENT - the restricted balance of the allotment.

Net Balances

The net balances section of the report computes and displays various net available balances to facilitate the report review process. The computations and resulting balances are as follows:

● BALANCE FORWARD - the appropriation balance forward is displayed net of allotment balances carried forward. The continuing allotment balances are shown on the allotment lines.

● APPN REC - the cumulative amount of revenue attainment posted to the appropriation account (not applicable to the allotment lines);

● APPROPRIATION - the appropriation balance, net of restrictions, investments and allotments;

● ALLOTMENT - the allotment balance, net of restrictions, investments and reversions;

● TRANSFERS - the net amount of transfers recorded against either the appropriation or allotment account;

● LAPSES - the amount of appropriations lapsed;

● EXPENDITURES - the cumulative amount of expenditures posted to each allotment account;

● ENCUMBRANCE CONTRACTS - the balance of unliquidated contract encumbrances outstanding, net of invested balances;

● ENCUMBRANCE CLAIMS - the balance of unliquidated claims encumbrances outstanding, net of invested balances;

● NET APPN - the appropriation balance, net of restrictions, lapses, transfers, investments, and allotments;

- NET ALLOT - the allotment balance, net of expenditures, encumbrances, investments, transfers and restrictions.

The Regular Balances and Net Balances section of the report will always be displayed. The Invested Balance and Restricted Balance sections will only be displayed if there are invested or restricted balances.

APPROPRIATION SYMBOL TRANSACTION REGISTER

REPORT NUMBER: MBP432

FISCAL PERIOD OPTIONS: CM - Current Month

PM - Prior Month

SORT SEQUENCE: There are two sort sequence options as follows:

1 - Statewide	2 - Department
● Fund	● Department
● Fiscal Year	● Division
● Appropriation Account	● Fund
● Department	● Fiscal Year
● Allotment Category	● Appropriation Account
(History Only)	● Allotment Category
● Transaction Identification	(History Only)
(History Only)	● Transaction Identifi-
	cation (History Only)

DESCRIPTION: The Appropriation Symbol Transaction Register (illustrated in Exhibit VIII-7) provides a listing of all appropriation, allotment, expenditure and encumbrance transactions processed during the reporting period that affected the appropriation account. The report begins by first displaying the following balances for the appropriation account:

● APPROPRIATION - the net balance of original appropriations, restrictions, lapses, transfers and continuing appropriation amounts;

● APPN REC - the cumulative amount of revenue attainment posted to the appropriation account;

● ALLOTMENTS - the cumulative balance of allotments posted, net of any reversions, transfers or restrictions;

● EXPENDITURES - the cumulative balance of expenditures posted to the appropriation account;

● ENCUMBRANCES - the balance of unliquidated claims and contract encumbrances outstanding; and

APPROPRIATION SYMBOL TRANSACTION REGISTER

FUND   : B   BOND FUNDS
DEPARTMENT   : A   AGRICULTURE
APPROPRIATION: B-75-800-A OCEANIC INSTITUTE, OAHU-GRANT-IN-AID-CON

--------TRANSACTION IDENTIFICATION--------				NET APPROPRIATIONS	APPROPRIATED RECEIPTS	ALLOTMENTS	EXPENDITURES	ENCUMBRANCES AVAIL ALLOTMENT
T DATE	-----BATCH----- NO SEQ	PROC DEPT-BATCH FM TC RM E DATE BLE NO						
Y YYMMDD		I YYMMDD						
BEGINNING BALANCE				0.00	0.00	0.00	0.00	0.00
								0.00
CATEGORY	APPROPRIATION							
S 830413 001 00022 0		830420 ASOSAPPN	01 300	49,885.53-	0.00	0.00	0.00	0.00
								0.00
CATEGORY 20	OTHERS							
S 830411 001 00012 0		830425 ASOSCONT	01 303	0.00	0.00	0.00	0.00	41,877.53
								41,877.53-
S 830412 001 00006 0		830421 ASOSALLT	01 301	0.00	0.00	49,885.53-	0.00	0.00
								49,885.53
S 830414 001 00006 0		830425 ASOSCLMS	01 305	0.00	0.00	0.00	0.00	8,000.00
								8,000.00-
ENDING APPROPRIATION BALANCE				49,885.53-	0.00	49,885.53-	0.00	49,885.53
								0.00
***DEPARTMENT				1,042,836.75-	0.00	1,042,836.75-	0.00	999,413.56
								43,422.74

EXHIBIT VIII-7
APPROPRIATION SYMBOL TRANSACTION REGISTER

- AVAILABLE ALLOTMENT - the available allotment balance computed by subtracting the Column 4 (Expenditures) and Column 5 (Encumbrances) total from Column 3 (Allotments).

If the current month option is selected, these balances will be cumulative through the beginning of the current month. Similarly, if the prior month option is selected, these balances will be cumulative through the beginning of the prior month.

After the beginning appropriation balances are displayed, the report provides a listing of all transactions processed during the reporting period that affected those balances. The transactions are sorted in allotment category and transaction identification sequence. As illustrated in the exhibit, the transaction amount is displayed in the column affected by the transaction. Transaction subtotals are provided by the allotment category. Subtotals are also provided by appropriation account, department, and fund.

STATUS OF CASH BALANCES

REPORT NUMBER: MBP477

FISCAL PERIOD OPTIONS: CM - Current Month

                                PM - Prior Month

                                PY - Prior Year

SORT SEQUENCE: There are two sort sequence options as follows:

1 - Statewide	2 - Department
o Fund	o Department
o Department	o Division
o Fiscal Year	o Fund
o Appropriation Account	o Fiscal Year
	o Appropriation Account

DESCRIPTION: The Status of Cash Balances report (illustrated in Exhibit VIII-7a) provides summary level information by appropriation account.   This report contains receipts, expenditure and transfer data for cash-controlled accounts only.   (Cash-controlled accounts are identified by the appropriation type indicator A, B, C, D, E, F, 2, 3 and 5).   The financial balance displayed in each column are:

        o   BEG BAL - The cash balance carried forward from the prior year;

        o   RECEIPTS - The cumulative amount of revenue attainments;

        o   NET TRANSFERS - The net amount of transfers posted;

        o   SUBTOTAL - The available cash balance before subtracting
                    expenditures.

        o   EXPENDITURES - The cumulative amount of expenditures posted.

        o   END BAL - The cash balance at the end of the fiscal period being
                    reported.

DEPT: D   TRANSPORTATION
DIV: 01 ADMINISTRATION
FUND: S   SPECIAL FUNDS

APPN SYMBOL	BEG BAL	RECEIPTS	NET TRANSFERS	SUBTOTAL	EXPENDITURES	END BAL
S-84-335-D	URBAN MASS TRANSPORTATION ACT OF 1964		APPN TYPE: 2 STATE OPERATING ALLOTMENT			
	20,068.77	.00	.00	20,068.77	20,068.77	.00
S-85-001-D	OVERALL PGM SUPPORT FOR TRANS FAC & SVC		APPN TYPE: 2 STATE OPERATING ALLOTMENT			
	.00	30,170.03	3,645,932.69	3,676,102.72	3,249,149.05	426,953.67
S-85-010-D	SAFETY ADMIN OF LAND TRANSPORTATION		APPN TYPE: 2 STATE OPERATING ALLOTMENT			
	.00	5,705.65	526,461.64	532,167.29	492,739.81	39,427.48
S-85-011-D	PUPIL TRANSPORTATION SAFETY		APPN TYPE: 2 STATE OPERATING ALLOTMENT			
	.00	.00	64,305.62	64,305.62	41,868.34	22,437.28
S-85-201-D	FED GRANTS-IN-AID FOR HWY SAFETY PROGRA		APPN TYPE: A FEDERAL OPERATING ALLOTMENT			
	.00	.00	8,466.20	8,466.20	.00	8,466.20
S-85-203-D	SAFETY ADMIN OF LAND TRANSPORTATION		APPN TYPE: A FEDERAL OPERATING ALLOTMENT			
	.00	113,069.21	32,945.27	146,014.48	110,397.90	35,616.58
S-85-256-D	URBAN TRANSPORTATION PLANNING		APPN TYPE: A FEDERAL OPERATING ALLOTMENT			
	.00	29,055.40	114,051.26	143,106.66	.00	143,106.66
S-85-257-D	URBAN MASS TRANSPORTATION ACT OF 1964		APPN TYPE: A FEDERAL OPERATING ALLOTMENT			
	.00	17,388.10	5,000.00	22,388.10	1,179.77	21,208.33
S-85-258-D	UMTA GRANT-IN-AID FOR URBAN TRANS PLAN		APPN TYPE: A FEDERAL OPERATING ALLOTMENT			
	.00	48,708.24	39,228.45	87,936.69	66,762.98	21,173.71
S-85-335-D	URBAN MASS TRANSPORTATION ACT OF 1964		APPN TYPE: 2 STATE OPERATING ALLOTMENT			
	.00	9,410.00	.00	9,410.00	.00	9,410.00
TOTAL FUND:	553,088.02	684,061.60	4,110,964.73	5,348,114.35	4,418,459.55	929,654.80
TOTAL DIV:	553,088.02	684,061.60	4,110,964.73	5,348,114.35	4,418,459.55	929,654.80

VIII-19b

EXHIBIT VIII-7a
STATUS OF CASH BALANCES

OCT 1 1985

The balance reflected under "SUBTOTAL" is also reflected on MBP430, Status of Appropriation Account Balances, under the column titled "CASH". Subtotals are provided by Division, Department and Fund.

SUMMARY STATEMENT OF APPROPRIATIONS AND EXPENDITURES

REPORT NUMBER: MBP480

FISCAL PERIOD OPTIONS: CM - Current Month

PM - Prior Month

PY - Prior Year

SORT SEQUENCE OPTIONS: There are no sort sequence options. The report will always be produced by Fund and Function (first digit of Function code only).

DESCRIPTION: The Summary Statement of Appropriations and Expenditures (illustrated in Exhibit VIII-8) is primarily a year-end report designed to summarize the status of each appropriation. The fiscal period options outlined above will, however, enable the preparation of the report at anytime during the year. For each major function (i.e. the first character of the Function code) the report displays:

- BALANCES 7/01/YY - the balance of continuing appropriations carried forward from prior years;

- APPROPRIATIONS - the appropriation amount entered at the beginning of the year;

- APPROPRIATED RECEIPTS - the cumulative amount of revenue attainments;

- TRANSFERS AND OTHER CREDITS - the net amount of transfers posted;

- EXPENDITURES - the cumulative amount of expenditures posted;

- LAPSES - the amount of appropriations lapsed; and

- BALANCES 6/30/YY - the ending appropriation balance net of transfers, lapses, and expenditures

It should be noted that any appropriated amounts that may be invested or restricted are not displayed on this report. More detailed appropriation status information by function is contained on the Detailed Statement of Appropriations and Expenditures.

FOR THE FISCAL YEAR ENDED JUNE 30, 1983
GENERAL FUNDS

FUNCTIONS OF GOVERNMENT	BALANCES 7/01/83	APPROPRIATIONS	APPROPRIATED RECEIPTS	TRANSFERS AND OTHER CREDITS	EXPENDITURES	LAPSES	BALANCES 6/30/83
FUNCTION CODE NOT IDENTIFIED IN AC TABLE	.00	2,038,704.00	912,226.00	.00	318,172.00	.00	1,720,532.00
GENERAL GOVERNMENT	1,587,631.84	4,647,536.00	19,035.00	.00	485,963.50	.00	5,799,204.34
HIGHWAYS	.00	1,200,000.00	.00	10,000.00-	.00	60,000.00	1,130,000.00
CONSERVATION OF NATURAL RESOURCES	10,069.85	.00	.00	.00	.00	.00	10,069.85
HEALTH	.00	317,000.00	.00	8,000.00	.00	.00	325,000.00
HOSPITALS	.00	1,000,000.00	.00	.00	1,400.00	.00	998,600.00
LOWER EDUCATION	.00	2,200,000.00	750,000.00	.00	110,000.00	.00	2,090,000.00
HIGHER EDUCATION	256,000.00	.00	.00	.00	.00	.00	256,000.00
CULTURE - RECREATION	124,734.21	.00	.00	.00	16,116.25	.00	108,617.96
URBAN REDEVELOPMENT AND HOUSING	.00	300,000.00	15,000.00	5,000.00-	10,000.00	.00	285,000.00
ECONOMIC DEVELOPMENT AND ASSISTANCE	.00	1,510,000.00	109,400.00	.00	518,680.00	.00	941,320.00
MISCELLANEOUS	.00	2,900,000.00	.00	.00	.00	.00	2,900,000.00
TOTAL GENERAL FUNDS *******	1,978,435.90	16,163,240.00	1,805,661.00	7,000.00-	1,460,331.75	60,000.00	16,614,344.15

DETAILED STATEMENT OF APPROPRIATIONS AND EXPENDITURES

REPORT NUMBER: MBP481

FISCAL PERIOD OPTIONS: CM - Current Month

PM - Prior Month

PY - Prior Year

SORT SEQUENCE OPTIONS: There are no sort sequence options. This report will always be produced by Fund and Function (all three characters).

DESCRIPTION: The Detailed Statement of Appropriations and Expenditures (illustrated in Exhibit VIII-9) is primarily a year-end report that displays the status of each appropriation account by detailed function. The fiscal period options outlined above will, however, enable the preparation of the report at any time during the fiscal year. The primary sort of the report is by fund, which is displayed in the report heading. The report is further sorted by each of the three levels of detail defined by the function code. At the lowest level of detail defined within each function, the report displays:

- BALANCES 7/01/YY - the balance of continuing appropriations carried forward from prior years;

- APPROPRIATIONS - the appropriation amount entered at the beginning of the year (net of any appropriated receipts);

- APPROPRIATED RECEIPTS - the cumulative amount of revenue attainments;

- TRANSFERS AND OTHER CREDITS - the net amount of transfers posted;

- EXPENDITURES - the cumulative amount of expenditures posted;

- LAPSES - the amount of appropriations lapsed; and

● BALANCES 6/30/YY - the ending appropriation balance net of
    transfers, lapses and expenditures.

Subtotals will be displayed for each higher level of function classification
and by fund. It should be noted that any appropriated amounts that may be
invested or restricted are not displayed on this report.

GENERAL FUNDS

LAW	GRP CDE	APPRN SYMBOL						
			BALANCES 7/01/83	APPROPRIATIONS	APPROPRIATED RECEIPTS	TRANSFERS AND OTHER CREDITS	EXPENDITURES	LAPSES	BALANCES 6/30/83

A 1/SL 81 10 G-82-380-A   OFFICE OF THE LEGISLATIVE AUDITOR
38,796.70 .00 .00 .00 .00 .00 38,796.70

A 1/SL 82 10 G-83-380-A   OFFICE OF THE LEGISLATIVE AUDITOR
.00 1,296,140.00 .00 .00 .00 .00 1,296,140.00

*TOTAL OTHER LEGISLATIVE
38,796.70 1,296,140.00 .00 .00 .00 .00 1,334,936.70

**TOTAL LEGISLATIVE
1,224,373.29 1,296,140.00 .00 .00 .00 .00 2,520,513.29

** JUDICIAL
* DISTRICT COURTS

A 2/SSL81 10 G-82-007-A   DISTRICT COURTS
182,968.15 .00 .00 .00 .00 .00 182,968.15

*TOTAL DISTRICT COURTS
182,968.15 .00 .00 .00 .00 .00 182,968.15

* LAW LIBRARY

A 2/SSL81 10 G-83-003-A   LAW LIBRARY
.00 460,374.00 .00 .00 6,251.50 .00 454,122.50

*TOTAL LAW LIBRARY
.00 460,374.00 .00 .00 6,251.50 .00 454,122.50

**TOTAL JUDICIAL
182,968.15 460,374.00 .00 .00 6,251.50 .00 637,090.65

** EXECUTIVE
* LT GOVERNOR OF HAWAII

A255/SL 82 I G-83-020-S9 LT GOV - SOS II
50,000.00 .00 .00 .00 .00 .00 50,000.00

*TOTAL LT GOVERNOR OF HAWAII
50,000.00 .00 .00 .00 .00 .00 50,000.00

**TOTAL EXECUTIVE
50,000.00 .00 .00 .00 .00 .00 50,000.00

** FINANCIAL ADMINISTRATION
* ACCOUNTING AND AUDITING

DAILY RECEIPTS REGISTER

REPORT NUMBER: MBP401

FISCAL PERIOD OPTIONS: Daily (the report is produced automatically by the
                                Input, Edit & Update module)

                        CM - Current Month

                        PM - Prior Month

SORT SEQUENCE OPTIONS: There are no sort sequence options. The report will
always be produced by fund, batch date and number and current document number.

DESCRIPTION: The Daily Receipts Register (illustrated in Exhibit VIII-10) is
produced automatically by FAMIS at the end of each processing cycle to provide
a complete audit trail of all receipt transactions posted. The report may
also be produced on a monthly basis for the current month or prior month.
Once the daily reconciliation process in central accounting is completed, the
report should be filed for future reference.

The Daily Receipts Register will only contain transactions processed in
FAMIS with a Batch Type = 'A'. The report displays the accounting
classification data coded on input as well as selected data that may be
retrieved from the system tables. Transaction amount subtotals are provided
by document, batch and fund and a grand total is computed for the register.

After all receipt transactions have been displayed, a recap of the net
effect of the transactions on the general ledger control accounts is
presented. Each general ledger account affected is identified and the net
debit or credit activity is computed.

FUND: S - SPECIAL FUNDS

TY D	BATCH ID DATE NUM SEQ	D I FM	PROC DATE	DOCUMENT NUMBER	SX	TC FYRAPPD	SRCE OBJT	COST CNTR	PROJECT NO	PH ACT	S/L ACCT	TRANSACTION AMOUNT	OPTIONAL DEPARTMENTAL DATA
	VENDOR NAME	REVERSE											
A V9	830324 001 C0003	0 01	830408	00000013	03	021	S83240V9	0531	2101	300000	20 008	105,000.00	

	DOCUMENT TOTAL	105,000.00 *
	BATCH TOTAL	730,000.00 **
	FUND TOTAL	2,080,500.00 ***

G/L	RECAP BY TYPE OF JOURNAL ENTRY (G/L ACCOUNT NUMBER)		
		NET DEBITS	NET CREDITS
010	CASH IN STATE TREASURY	2,080,500.00	
070	ACCOUNTS RECEIVABLE		500.00
640	BUDGETARY FUND BALANCE	2,080,500.00	
655	APPROPRIATIONS		2,080,500.00
763	RESERVE FOR ACCOUNTS RECEIVABLE	500.00	
800	REVENUES/NON-REVENUES		2,080,500.00
	TOTAL	.00	.00

EXHIBIT VIII-10
DAILY RECEIPTS REGISTER

DAILY ENCUMBRANCE REGISTER

REPORT NUMBER: MBP402

FISCAL PERIOD OPTIONS: Daily (the report is produced automatically by the
                         Input, Edit & Update module)

                         CM - Current Month

                         PM - Prior Month

SORT SEQUENCE OPTIONS: There are no sort sequence options. The report will

always be produced by batch type, fund, batch date and number and current

document number.

DESCRIPTION: The Daily Encumbrance Register (illustrated in Exhibit VIII-11)

is produced automatically by FAMIS at the end of each processing cycle to

provide a complete audit trail of all encumbrance transacitons posted. The

report may be produced on a monthly basis for the current month or prior

month. Once the daily reconciliation process in central accounting is

completed, the report should be filed for future reference.

   The Daily Encumbrance Register will only contain transactions processed in

FAMIS with the following batch types:

- • P - Contract Encumbrances;
- • Q - Claims Encumbrances;
- • R - Encumbrance Advice; and
- • 4 - Interface Encumbrance Batches.

In fact, separate registers will be produced for each batch type. The report

displays the accounting classification data coded on input as well as selected

data that may be retrieved from the system tables. Transaction amount

subtotals are provided by document, batch and fund and a grand total is

computed for the register.

After all encumbrance transactions for a batch type have been displayed, a recap of the net effect of the transactions on the general ledger control accounts is presented. Each general ledger account is identified and the net debit or credit activity is computed.

MBP402-A ******************** STATE OF HAWAII FINANCIAL ACCOUNTING & MANAGEMENT INFORMATION SYSTEM **************** DEPT: 22

DAILY   CLAIMS ENCUMBRANCE REGISTER

04/08/83 (06:35)*********** CURRENT DAY ********************* AS OF 04/08/83 ************************************ RUN PAGE: 1

FUND: S - SPECIAL FUNDS

T Y	BATCH ID D	D	PROC	DOCUMENT	REF DOC					COST	PROJECT	VENDOR	TRANSACTION	
D	DATE NUM SEQ	I FM	DATE	NUMBER SX	NUMBER SX	TC	F YR APP D	OBJT	CNTR	NO PH ACT	NUMBER SX	AMOUNT	M R
					OPT DEPT DATA						VENDOR NAME			

Q L9 930321 001 00003 0 01 830409 L352480T01   621 S 83 290 L9 2906 1200   004 524800000T00   2,400.00

BEV URASAKI III

DOCUMENT TOTAL   2,400.00 *

Q L9 830321 001 00004 0 01 830408 L352490T01   621 S 83 290 L9 2905 1100   004 524900000T00   1,700.00

BEV URASAKI IV

DOCUMENT TOTAL   1,700.00 *

BATCH TOTAL   4,100.00 **

FUND TOTAL   4,100.00 ***

G/L   RECAP BY TYPE OF JOURNAL ENTRY (G/L ACCOUNT NUMBER)

NET DEBITS   NET CREDITS

730   RESERVE FOR ENCUMBRANCES   4,100.00

750   CLAIMS ENCUMBRANCES   4,100.00

TOTAL   .00   .00

CLAIMS ENCUMBRANCE REGISTER TOTAL   4,100.00 ****

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DAILY ENCUMBRANCE REGISTER

EXHIBIT VIII-11

END OF REPORT MBP402

DAILY CASH EXPENDITURE REGISTER

REPORT NUMBER: MBP403

FISCAL PERIOD OPTIONS: Daily (the report is produced automatically by the
                                Input, Edit & Update module)

                        CM - Current Month

                        PM - Prior Month

SORT SEQUENCE OPTIONS There are no sort sequence options. The report will
always be produced by batch type, fund, batch date and number and current
document number.

DESCRIPTION: The Daily Cash Expenditure Register (illustrated in Exhibit
VIII-12) is produced automatically by FAMIS at the end of each processing
cycle to provide a complete audit trail of all cash expenditure transactions
posted. The report may be produced on a monthly basis for the current month
or prior month. Once the daily reconciliation process in central accounting
is completed, the report should be filed for future reference.

The Daily Cash Expenditure Register will only contain transactions
processed in FAMIS with the following batch types:

- I - Contract Payments - Manual Warrants
- J - Contract Payments - Automated Warrants
- K - Manual Warrants - Other Payments
- L - Automated Warrants - Other Payments
- 2 - Payroll Expenditures
- 3 - Interface Expenditure Batches - Automated Warrant
- 5 - Interface Contract Expenditure Batches - Automated Warrant

Separate sections of the register will be produced for contract payments,
other payments, and payroll expenditures. The report displays the accounting
classification data coded on input as well as selected data that may be

retrieved from the system tables. Transaction amount subtotals are provided
by document, batch and fund and a grand total is computed for the register.

After all expenditure transactions have been displayed for contract
payments, other payments or payroll expenditures, a recap of the net affect of
the transactions on the general ledger control accounts is presented. Each
general ledger account affected is identified and the net debit or credit
activity is computed.

FUND: T - TRUST AND AGENCY FUNDS

T	BATCH ID		D	PROC	DOCUMENT	DOC	REF DOC	VENDOR INV	INV				COST	PROJECT	S/L	
Y D	DATE NUM SEQ		I FM	DATE	NUMBER SX	DATE	NUMBER SX	NUMBER	DATE	TC	FYRAPP O	OBJT	CNTR	NO PH ACT	ACCT	M R
	OPTIONAL REMIT DATA				OPTIONAL DEPT DATA	VEND NUM	SX		VENDOR NAME				TRANS AMOUNT			

L N9 830319 001 00001 0 01 830408 20001008   824 T00000 N9   400001

                                                000000125T00 DAVE ANDREWS   15,000.00

                                                                        DOCUMENT TOTAL   15,000.00 *

                                                                        BATCH TOTAL   15,000.00 **

                                                                        FUND TOTAL   15,000.00 ***

                    G/L   RECAP BY TYPE OF JOURNAL ENTRY (G/L ACCOUNT NUMBER)

                                                                        NET DEBITS   NET CREDITS

                    350   AUDITED CLAIMS PAYABLE   15,000.00

                    400   DUE TO OTHER GOVERNMENTAL UNITS   15,000.00

                           TOTAL   .00   .00
                                                CLAIMS EXPENDITURE REGISTER TOTAL   16,300.00 ****

END OF REPORT MBP403

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DAILY CASH EXPENDITURE REGISTER

EXHIBIT VIII-12

DAILY GENERAL JOURNAL REGISTER

REPORT NUMBER: MBP404

FISCAL PERIOD OPTIONS: Daily (the report is produced automatically by the
                                 Input, Edit & Update module)

                         CM - Current Month

                         PM - Prior Month

SORT SEQUENCE OPTIONS: There are no sort sequence options. The report will

always be produced by batch type, fund, batch date and number and current

document number.

DESCRIPTION: The Daily General Journal Register (illustrated in Exhibit

VIII-13) is produced automatically by FAMIS at the end of each processing

cycle to provide a complete audit trail of all general journal transactions

posted. The report may be produced on a monthly basis for the current month

or prior month. Once the daily reconciliation process in central accounting

is completed, the report should be filed for future reference.

The Daily General Journal Register will only contain transactions

processed in FAMIS with the following batch types:

- B - Appropriation Warrants;
- C - Request for Transfer of Funds;
- D - Unrequired Appropriations to be Lapsed;
- E - Request for Allotment;
- F - Allotment Advice;
- G - Estimated Receipts;
- T - Journal Voucher;
- S - Universal Input Form;
- W - Automated Summary Warrant Voucher Transactions; and
- 1 - Department of Budget and Finance Interface.

Separate registers will be prepared for each batch type. The report displays the accounting classification data coded on input as well as selected data that may be retrieved from the system tables. Transaction amount subtotals are provided by document, batch and fund and a grand total is computed for the register.

After all transactions for a particular batch type have been displayed, a recap of the net affect of the transactions on the general ledger control accounts is presented. Each general ledger account affected is identified and the net debit or credit activity is computed.

FUND: B - BOND FUNDS

T	BATCH ID	D	PROC		AL SRCE	COST PROJECT	G/L	VENDOR	VENDOR	INV	CURRENT	DCC
Y	D DATE NUM SEQ	I	FM DATE	TC FYRAPPD	CT OBJT FD CNTR NO	PH ACT ACT		NUMBER SX	INVOICE NO	DATE	DOC NO SX	DATE
REF DOC SX SL ACT	OPTIONAL DEPT DATA		OPTIONAL REMIT DATA		WARR NUM	TRANS AMOUNT	M R F			VENDOR NAME		

T N9 830318 001 00003 0 01 830408 912 B000000N9   1733   MISCICDSC5
        795001   760,000.00

                                        DOCUMENT TOTAL   760,000.00 *

                                        BATCH TOTAL   760,000.00 **

                                        FUND TOTAL   760,000.00 ***

        G/L   RECAP BY TYPE OF JOURNAL ENTRY (G/L ACCOUNT NUMBER)

                                                                NET DEBITS   NET CREDITS

        010   CASH IN STATE TREASURY   760,000.00

        795   BONDS AUTHORIZED AND UNISSUED   760,000.00

        796   BONDS AUTHORIZED AND UNISSUED CONTRA   760,000.00

        800   REVENUES/NON-REVENUES   760,000.00

        TOTAL   .00   .00

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DAILY JOURNAL VOUCHER REGISTER

EXHIBIT VIII-13

DETAIL OF TRANSACTIONS POSTED

REPORT NUMBER: MBP405

FISCAL PERIOD OPTIONS: Daily (the report is produced automatically by the
                                Input, Edit & Update module)

                        CM - Current Month

                        PM - Prior Month

SORT SEQUENCE OPTIONS: There are no sort sequence options. The report will
always be produced by department, division, batch type, fund, batch date and
number and current document number.

DESCRIPTION: The Detail of Transactions Posted report (illustrated in
Exhibit VIII-14) is produced automatically by FAMIS at the end of each
processing cycle to provide departmental fiscal personnel with information on
all transactions posted that affected their departments accounts. The report
may also be produced on a monthly basis for the current month or prior month.
This report should be filed by each department for future reference and
reconciliation.

    Each department will receive a report that contains only those
transactions affecting the department. The report will be segregated into
several sections corresponding to batch type. Each accounting transaction
will be displayed with the classification data coded on input as well as
selected data that may be retrieved from the system tables. Transaction
amount subtotals are provided by document, batch and fund. A recap of the net
affect of the transactions posted on the general ledger control accounts is
provided by fund within each register type (i.e. batch type).

MBP405-B ***************** STATE OF HAWAII FINANCIAL ACCOUNTING & MANAGEMENT INFORMATION SYSTEM ***************** DEPT: H9
                                DAILY   DETAIL OF TRANSACTIONS POSTED   DEPT PAGE: 1
04/08/83 (06:35)********** CURRENT DAY ****************** AS OF 04/08/83 *** RUN PAGE: 11

DEPT: H9- TEST DEPT H9
  DIV: -
FUND: G - GENERAL FUNDS

T Y	BATCH ID DATE NUM SEQ	D I	PROC FM DATE	DOCUMENT NUMBER SX TC	FYRAPP	D O	SRCE OBJT	COST CNTR	PROJECT NO PH ACT	S/L ACCT	R	TRANSACTION AMOUNT	OPTIONAL DEPARTMENTAL DATA
				- - - - - RECEIPT TRANSACTIONS - - - - -									
A	H9 830316 001 00004	0	01 830408	VPASSETS30 054	G00000		H9 0266			070002		5,000.00	
							DOCUMENT TOTAL					5,000.00 *	
A	H9 830316 001 00005	0	01 830408	VPASSETS37 011	G00000		H9 0337					1,500.00	
							DOCUMENT TOTAL					1,500.00 *	
							BATCH TOTAL					6,500.00 **	
							FUND TOTAL					6,500.00 ***	

G/L   RECAP BY TYPE OF JOURNAL ENTRY (G/L ACCOUNT NUMBER)

		NET DEBITS	NET CREDITS
010	CASH IN STATE TREASURY	6,500.00	
070	ACCOUNTS RECEIVABLE		5,000.00
763	RESERVE FOR ACCOUNTS RECEIVABLE	5,000.00	
800	REVENUES/NON-REVENUES		6,500.00
	TOTAL	.00	.00

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EXHIBIT VIII-14
DETAIL OF TRANSACTIONS POSTED

CASH IN STATE TREASURY TRANSACTION REGISTER

REPORT NUMBER: MBP406

FISCAL PERIOD OPTIONS: CM - Current Month

PM - Prior Month

PY - Prior Year

SORT SEQUENCE OPTIONS: There are no sort sequence options. The report will always be produced by fund, batch type, batch date and number and current document number.

DESCRIPTION: The Cash in State Treasury Transaction Register (illustrated in Exhibit VIII-15) is produced automatically by FAMIS at the end of each processing cycle to provide a complete listing of all journal voucher transactions affecting general ledger account 010 - 'Cash in State Treasury'. The report may be produced on a monthly basis for the current month or prior month. Once the daily output has been reconciled, this report will normally be sent to the Finance Division.

The register will contain all transactions in Batch Types 'S' and 'T' affecting Cash in State Treasury. As such, transactions displayed on this report, will also be reported on the other transaction registers which are sorted by batch type.

Once all transactions for a fund have been printed, a recap of the net affect of the transactions on the general ledger control accounts is presented. Each general ledger account is identified and the net debit or credit activity is computed.

FUND: G - GENERAL FUNDS

T	BATCH ID	D	PROC		AL SRCE	COST PROJECT		G/L	VENDOR	VENDOR	INV	CURRENT	DOC
Y	DATE NUM SEC	I	EM DATE	TC FYRAPPD	CI DEJT ED CNTR	NO	PH ACT ACT	NUMBER SX	INVOICE NO	DATE	DOC NO SX	DATE
REF DOC SX SL ACT	OPTIONAL DEPT DATA		OPTIONAL REMIT DATA	WARR NUM	TRANS AMOUNT	M R F			VENDOR NAME			

```
I ZZ 830401 902 00004 0 01 830425 441 G83502A6 20 3600                        010                                 00TRANS1
        860001                                                      5,000.00

                                                 DOCUMENT TOTAL          5,000.00 *

T ZZ 830401 902 00005 0 01 830425 441 G83503A6 20 3600                        010                                 00TRANS2
        880001                                                     10,000.00

                                                 DOCUMENT TOTAL         10,000.00 *

                                                 BATCH TOTAL            25,000.00 **

I ZZ 830401 903 00001 0 01 830425 471 G83503A6                                010                                 0000INV1
        040002                                                     90,000.00

                                                 DOCUMENT TOTAL         90,000.00 *

                                                 BATCH TOTAL            90,000.00 **

                                                 FUND TOTAL          4,685,160.00 ***
```

G/L   RECAP BY TYPE OF JOURNAL ENTRY (G/L ACCOUNT NUMBER)

		NET DEBITS	NET CREDITS
010	CASH IN STATE TREASURY	2,706,250.00	1,978,910.00
	TOTAL	727,340.00	

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EXHIBIT VIII-15
CASH IN STATE TREASURY REGISTER

DEPARTMENTAL BUDGET BY OBJECT

REPORT NUMBER: MBP440

FISCAL PERIOD OPTIONS: CM - Current Month

PM - Prior Month

PY - Prior Year

SORT SEQUENCE OPTIONS: There are no sort sequence options. The report will always be produced by department, division, fund, object, and cost center.

DESCRIPTION: FAMIS provides each department with the system capability to track budget and expenditure data at multiple levels of detail below the appropriation level. The lowest level at which costs are tracked in many departments is by object and cost center. The Departmental Budget by Object report (illustrated in Exhibit VIII-16) displays financial data at this low level of classification detail. Financial elements displayed on the report are:

- BUDGET - the balance contained in general ledger account 900 - Departmental Budget (special transaction codes have been established to allow departments to load budget data using departmental classifications codes);

- EXPENDITURES-CURRENT MONTH - the monthly activity posted in general ledger account 850 - Expenditures and 902 - Departmental Expenditure Adjustments;

- EXPENDITURES-YEAR-TO-DATE - the year-to-date activity posted in general ledger account 850 - Expenditures and 902 - Departmental Expenditure Adjustments;

- OUTSTANDING ENCUMBRANCES - the outstanding balance in general ledger account 735 - Claims Encumbrances and 750 - Contract Encumbrances; and

- AVAILABLE BUDGET - the available budget balance not expended or encumbered. It is computed by subtracting Columns 3 and 4 from Column 1.

The report contains a 'Personnel Cost Subtotal' and an 'Other Cost Subtotal'. The Personnel Cost Subtotal is a subtotal of all object codes within the range 20XX through 28XX. The Other Cost Subtotal is a subtotal of all other expenditure object codes. It should be noted that all financial balances displayed on the report are computed without regard to funding fiscal year. This will enable the analysis of total costs incurred during the reporting period, regardless of when the funds were originally appropriated.

MBP440-A ******************** STATE OF HAWAII FINANCIAL ACCOUNTING & MANAGEMENT INFORMATION SYSTEM **************** DEPT: L9
DEPARTMENTAL BUDGET BY OBJECT   DEPT PAGE: 4
04/26/83 (22:38)****** CURRENT MO-TO-DATE *************** AS OF 04/26/83 *** RUN PAGE: 22

DEPARTMENT: L9 DEPT OF LABOR AND INDUSTRIAL RELATIONS
DIVISION : 02 EMPLOYMENT SERVICE DIVISION
FUND   : S SPECIAL FUNDS

OBJT	COST CNTR	OBJT/COST CENTER TITLE	BUDGET	EXPENDITURES CURRENT MONTH	YEAR-TO-DATE	OUTSTANDING ENCUMBRANCES	AVAILABLE BUDGET
		APPROPRIATION ACCOUNT S-83-240-L9 EMPLOYMENT SERVICE PROGRAM					
2901		TEST MINOR OBJ 2901					
	2100	ES PROGRAM STAFF SERVICES	5,000.00-	25,000.00	25,000.00	20,000.00	50,000.00-
		OBJECT TOTAL	5,000.00-	25,000.00	25,000.00	20,000.00	50,000.00-
2902		TEST MINOR OBJ 2902					
	2100	ES PROGRAM STAFF SERVICES	50,000.00	.00	.00	.00	50,000.00
	2101	ES PROGRAM STAFF SERVICES	15,000.00	.00	.00	5,000.00	10,000.00
		OBJECT TOTAL	65,000.00	.00	.00	5,000.00	60,000.00
		OTHER COST SUBTOTAL	60,000.00	25,000.00	25,000.00	25,000.00	10,000.00
		****** APPROPRIATION TOTAL ******	60,000.00	25,000.00	25,000.00	25,000.00	10,000.00
		****** FUND TOTAL ******	60,000.00	25,000.00	25,000.00	25,000.00	10,000.00
		****** DIVISION TOTAL ******	660,000.00	48,900.00	48,900.00	423,900.00	187,200.00
		****** DEPARTMENT TOTAL ******	660,000.00	52,600.00	52,600.00	428,000.00	179,400.00

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EXHIBIT VIII-16

DEPARTMENTAL BUDGET BY OBJECT

DEPARTMENTAL BUDGET AND EXPENDITURES BY COST CENTER

REPORT NUMBER: MBP442

FISCAL PERIOD OPTIONS: CM - Current Month

PM - Prior Month

PY - Prior Year

SORT SEQUENCE OPTIONS: There are no sort sequence options. The report will always be produced by department, division, fund, branch, section, unit and cost center.

DESCRIPTION: The Departmental Budget and Expenditures by Cost Center report (illustrated in Exhibit VIII - 17) displays financial data at the lowest level of organizational detail provided in FAMIS. This report will be especially useful to those departments that enter budgets and wish to track costs at the cost center level. Financial elements displayed on the report are:

- BUDGET - the balance contained in general ledger account 900 - Departmental Budget (special transaction codes have been established to allow departments to load budget data using departmental classifications codes;

- EXPENDITURES-CURRENT MONTH - the monthly activity posted in general ledger account 850 - Expenditures and 902 - Departmental Expenditure Adjustments;

- EXPENDITURES-YEAR-TO-DATE - the year-to-date activity posted in general ledger account 850 - Expenditures and 902 - Departmental Expenditure Adjustments;

- OUTSTANDING ENCUMBRANCES - the outstanding balance in general ledger account 735 - Claims Encumbrances and 750 Contract Encumbrances; and

- AVAILABLE BUDGET - the available budget balance not expended or encumbered. It is computed by subtracting Columns 3 and 4 from Column 1.

Subtotals are provided for each change in unit, section, branch, fund, division and department. It should be noted that all financial balances displayed on the report are computed without regard to funding fiscal year. This will enable the analysis of total costs incurred by a cost center during the reporting period, regardless of when the funds were originally appropriated. This type of information will be especially useful when analyzing the cost effectiveness of cost center operations or matching cost center revenues and expenditures.

DEPARTMENT: L9 DEPT OF LABOR AND INDUSTRIAL RELATIONS
DIVISION : 02 EMPLOYMENT SERVICE DIVISION
FUND   : G GENERAL FUNDS
BRANCH   : 02 CLAIMS AND TAX PROCESSING
SECTION   : 02 VETERANS SERVICES

UN COST IT CNTR	UNIT/COST CENTER TITLE	BUDGET	EXPENDITURES CURRENT MONTH	YEAR-TO-DATE	OUTSTANDING ENCUMBRANCES	AVAILABLE BUDGET
2220	VETERAN'S SERVICES	30,000.00	20,000.00	20,000.00	25,000.00	15,000.00-
2221	VETERAN'S SERVICES	500,000.00	.00	.00	350,000.00	150,000.00
2222	VETERAN'S SERVICES	70,000.00	.00	.00	20,000.00	50,000.00
	UNIT TOTAL	600,000.00	20,000.00	20,000.00	395,000.00	185,000.00
****** SECTION TOTAL	******	600,000.00	20,000.00	20,000.00	395,000.00	185,000.00
****** BRANCH TOTAL	******	600,000.00	23,900.00	23,900.00	398,900.00	177,200.00
****** FUND TOTAL	******	600,000.00	23,900.00	23,900.00	398,900.00	177,200.00

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DEPARTMENTAL BUDGET AND EXPENDITURES BY COST CENTER

EXHIBIT VIII-17

STATEMENT OF BUDGET AND EXPENDITURES BY PROGRAM FOR OPERATING ACCOUNTS

REPORT NUMBER: MBP444

FISCAL PERIOD OPTIONS: CM - Current Month

PM - Prior Month

PY - Prior Year

SORT SEQUENCE OPTIONS: There are no sort sequence options for this report. It is always sorted by department, program levels (1 through 7), report program and appropriation.

DESCRIPTION: The Statement of Budget and Expenditures by Program for Operating Accounts report (illustrated in Exhibit VIII-18) displays financial data by budget program structure as well as appropriation account. This report contains budget and expenditure data for operating accounts only. (Operating accounts are identified by the appropriation type indicator 0, 1, 2, 3, or 6 in the Appropriation Symbol Table). Financial information on captial programs can be obtained from the Statement of Budget and Expenditures by Program for Capital Accounts report.

The financial balances displayed in each column are:

- APPROPRIATIONS - the net balance or original appropriations, restriction, lapses, transfers and continuing appropriation amounts;

- ALLOTMENTS - the net balance of quarterly allotments available, restrictions, reversions, transfers, or other allotments;

- EXPENDITURES - the cumulative balance of expenditures posted;

- ENCUMBRANCES - the unliquidated balance of claims and contract encumbrances outstanding; and

- AVAILABLE ALLOTMENT - the available allotment balance computed by subtracting the Column 3 (Expenditure) and Column 4 (Encumbrance) totals from Column 2 (Allotments).

Unlike some of the other appropriation/allotment status reports that display the total amount of allotments posted, this report will only display the balance of allotments currently available. In other words, if the program is subject to the quarterly allotment process and the report is prepared for July, August, or September only the first quarter allotment balance will be reported. Similar rules will be followed when producing the report in the second, third, and fourth quarters of the year.

DEPARTMENT: A6 NEW TEST DEPARTMENT

PROGRAM LEVEL							RPT PGM	APPRN ACCOUNT	APPROPRIATION	ALLOTMENT	EXPENDITURES	ENCUMBRANCES	AVAILABLE ALLOTMENT BALANCE
1	2	3	4	5	6	7							
01	04	04	02				AGR192	B-83-505	500,000.00	500,000.00	.00	.00	500,000.00
01	04	04	02				AGR192	B-83-504	405,000.00	250,000.00	.00	.00	250,000.00
							AGR192	SUBTOTAL	905,000.00	750,000.00	.00	.00	750,000.00
01	04	04	02					SUBTOTAL	905,000.00	750,000.00	.00	.00	750,000.00
							DEPARTMENT TOTAL		905,000.00	750,000.00	.00	.00	750,000.00

STATEMENT OF BUDGET AND EXPENDITURES BY PROGRAM FOR CAPTIAL ACCOUNTS

REPORT NUMBER: MBP445

FISCAL PERIOD OPTIONS: CM - Current Month

PM - Prior Month

PY - Prior Year

SORT SEQUENCE OPTIONS: There are no sort sequence options for this report.

It is always sorted by department, program levels (1 through 7), report

program and appropriation.

DESCRIPTION: The Statement of Budget and Expenditures by Program for Capital

Accounts report (illustrated in Exhibit VIII - 19) displays financial data by

budget program structure as well as appropriation account. This report

contains budget and expenditure data for capital accounts only. (Capital

accounts are identified by the appropriation type indicator = 4 or 5 in the

Appropriation Symbol Table). Financial information on operating programs can

be obtained from the Statement of Budget and Expenditures by Program for

Operatiing Accounts report.

The financial balances displayed in each column are:

- ● APPROPRIATIONS - the net balance or original appropriations, restriction, lapses, transfers and continuing appropriation amounts;

- ● ALLOTMENTS - the net balance of quarterly allotments available, restrictions, reversions, transfers, or other allotments;

- ● EXPENDITURES - the cumulative balance of expenditures posted;

- ● ENCUMBRANCES - the unliquidated balance of claims and contract encumbrances outstanding, and;

- AVAILABLE ALLOTMENT - the available allotment balance computed by subtracting the Column 3 (Expenditure) and Column 4 (Encumbrance) totals from Column 2 (Allotments).

Unlike some of the other appropriation/allotment status reports that display the total amount of allotments posted, this report will only display the balance of allotments currently available. In other words, if the program is subject to the quarterly allotment process and the report is prepared for July, August, or September only the first quarter allotment balance will be reported. Similar rules will be followed when producing the report in the second, third, and fourth quarters of the year.

DEPARTMENT: E9 TEST DEPT E9

| | | | | | | | | | | | AVAILABLE |
| PROGRAM LEVEL | | | | | | | RPT | APPRN | | | ALLOTMENT |
1	2	3	4	5	6	7	PGM	ACCOUNT	APPROPRIATION	ALLOTMENT	EXPENDITURES	ENCUMBRANCES	BALANCE
07	01	01	01				EDN105	S-83-020	200,000.00	100,000.00	1,000.00	60,000.00	39,000.00
07	01	01	01				EDN105	S-83-300	130,000.00	80,000.00	38,000.00	13,000.00	29,000.00
07	01	01	01				EDN105	S-83-100	200,000.00	100,000.00	46,000.00	5,000.00	49,000.00
							EDN105	SUBTOTAL	530,000.00	280,000.00	85,000.00	78,000.00	117,000.00
07	01	01	01					SUBTOTAL	530,000.00	280,000.00	85,000.00	78,000.00	117,000.00
								DEPARTMENT TOTAL	530,000.00	280,000.00	85,000.00	78,000.00	117,000.00

STATEMENT OF BUDGET AND EXPENDITURES BY PROGRAM FOR CAPITAL ACCOUNTS

EXHIBIT VIII-19

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STATUS OF PROJECT APPROPRIATIONS AND ALLOTMENTS

REPORT NUMBER: MBP435

FISCAL PERIOD OPTIONS: CM - Current Month

PM - Prior Month

PY - Prior Year

SORT SEQUENCE OPTIONS: There are no sort sequence options for this report.

Financial balances will always be displayed by appropriation symbol within

project phase, project, expending department and user department.

DESCRIPTION: The Status of Project Appropriations and Allotments report

(illustrated in Exhibit VIII-20) provides summary level information on the

financial status of each department project. This report is produced from the

Project File and as such, contains cumulative-to-date project balances through

the end of the reporting period. A single project may span multiple fiscal

years and be funded from several sources. This report identfies the status of

each funding source (i.e., appropriation account).

The column headings on the report are defined as follows:

- NET APPROPRIATIONS - the appropriation balance, net of transfers, restrictions and lapses;

- NET ALLOTMENTS - the project allotment balance, net of any restrictions, transfers and reversions;

- EXPENDITURES - the cumulative to date balance of expenditures posted to the account;

- ENCUMBRANCES - the balance of encumbrances outstanding at the end of the reporting period; and

- ALLOTMENT BALANCE - the allotment balance available for expenditure.

USER DEPT   : L9 DEPT OF LABOR AND INDUSTRIAL RELATIONS
EXPENDING DEPT: L9 DEPT OF LABOR AND INDUSTRIAL RELATIONS
PROJECT: 300000 PROVIDE TRAIN FOR ES COUNSELORS

--APPRN-- F-YR-APPN	DESCRIPTION	NET APPROPRIATIONS	NET ALLOTMENTS	EXPENDITURES	ENCUMBRANCES	ALLOTMENT BALANCES
	PHASE-NO. 10 PROVIDE TRAIN FOR ES COUNSELORS-SEMINAR					
S-83-240	EMPLOYMENT SERVICE PROGRAM	125,000.00	103,000.00	25,000.00	.00	78,000.00
	PHASE NO. 10 SUBTOTAL	125,000.00	103,000.00	25,000.00	.00	78,000.00
	PHASE-NO. 20 PROVIDE TRAIN FOR ES COUNS-STJT-EVAL					
S-83-240	EMPLOYMENT SERVICE PROGRAM	105,000.00	87,000.00	.00	.00	87,000.00
	PHASE NO. 20 SUBTOTAL	105,000.00	87,000.00	.00	.00	87,000.00
	***PROJECT NO. 300000 TOTALS ***	230,000.00	190,000.00	25,000.00	.00	165,000.00
	******DEPARTMENT L9 TOTALS*****	730,000.00	635,000.00	45,000.00	375,000.00	215,000.00

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STATUS OF PROJECT APPROPRIATIONS AND ALLOTMENTS

EXHIBIT VIII-20

Special transaction codes have been provided that allow departmental personnel to allocate appropriation and allotment balances to the project level. Even if appropriation and allotment balances are not established at the project level, this report can still be produced to analyze project expenditures and encumbrances.

STATEMENT OF PROJECT REVENUES, EXPENDITURES AND ENCUMBRANCES

REPORT NUMBER: MBP470

FISCAL PERIOD OPTIONS: CM - Current Month

PM - Prior Month

PY - Prior Year

SORT SEQUENCE OPTIONS: There are no sort sequence options for this report.
Revenue, expenditure and encumbrance balances will always be displayed by
source/object within project phase, project, expending department and user
department.

DESCRIPTION: The Statement of Project Revenues, Expenditures, and Encumbrances
report, (illustrated in Exhibit VIII-21) provides detailed information on
revenues earned, expenditures incurred and encumbrances outstanding by
department project and project phase. The project identification is recorded
in FAMIS by either coding the department project code on input or
automatically referencing it through the cost center or activity code. The
project code may represent individual capital projects, grants or any other
classification of activity desired by a department. The project phase may be
used to identify individual work phases within a project or separate fiscal
years for a grant.

A separate page of the report will be printed for each unique project and
project phase combination. Each page of the report may contain up to two
sections - a REVENUE section and an EXPENDITURE section. Within each section,
the column headings are defined as follows:

USER DEPT   : L9 DEPT OF LABOR AND INDUSTRIAL RELATIONS
EXPENDING DEPT: L9 DEPT OF LABOR AND INDUSTRIAL RELATIONS
PROJECT DATES : 07/16/82 TO 07/31/82
PROJECT NO.   : 300000 PROVIDE TRAIN FOR ES COUNSELORS
PHASE   : 20 PROVIDE TRAIN FOR ES COUNS-OJT-EVAL

| SRCE/ | | STATE FISCAL YEAR | | TOTAL | |
OBJT TITLE	CURRENT MONTH	YEAR-TO-DATE	PROJECT-TO-DATE	ENCUMBRANCES
----------- R E V E N U E S -----------				
0531 EMPLOYMENT SECURITY ADMINISTRATION	0.00	105,000.00	105,000.00	
TOTAL	0.00	105,000.00	105,000.00	
-------- E X P E N D I T U R E S --------				
2902 TEST MINOR OBJ 2902	0.00	0.00	0.00	5,000.00
TOTAL	0.00	0.00	0.00	5,000.00
PROJECT NO. 300000 TOTALS				
***REVENUES ***	0.00	230,000.00	230,000.00	
***EXPENDITURES ***	0.00	25,000.00	25,000.00	25,000.00

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STATEMENT OF PROJECT REVENUES, EXPENDITURES & ENCUMBRANCES

EXHIBIT VIII-21

- CURRENT MONTH -   in the revenue section, this column identifies monthly activity in general ledger account 800-Revenues/Non-Revenues and general ledger account 903-Departmental Revenue Adjustments.

    In the expenditure section, this column identifies monthly activity in general ledger account 850-Expenditures Costs/Non-Costs and general ledger account 902-Departmental Expenditure Adjustments.

    This column will be blank if the prior year option is selected.

- YEAR-TO-DATE -   in the revenue section, this column identifies year-to-date activity in general ledger account 800-Revenues/Non-Revenues and general ledger account 903-Departmental Revenue Adjustments.

    In the expenditure section, this column identifies year-to-date activity in general ledger account 850-Expenditures Costs/Non-Costs and general ledger account 902-Departmental Expenditure Adjustments.

- PROJECT-TO-DATE -   in the revenue section, this column identifies the project-to-date activity in general ledger account 800-Revenues/Non-Revenues and general ledger account 903-Departmental Revenue Adjustments.

    In the expenditure section, this column identifies the project-to-date activity in general ledger account 850-Expenditures Costs/Non-Costs and general ledger account 902-Departmental Expenditure Adjustments.

- OUTSTANDING ENCUMBRANCES   - in the revenue section, this column is blank.

    In the expenditure section, this column contains the outstanding balance in general ledger account 735-Contract Encumbrances and general ledger account 750-Claims Encumbrances.

Once detailed balances for all phases within a project have been displayed, a revenue and expenditure subtotal by project will be printed.

OUTSTANDING ENCUMBRANCE REPORT BY DEPARTMENT

REPORT NUMBER: MBP490

FISCAL PERIOD OPTIONS: CM - Current Month

PM - Prior Month

PY - Prior Year

SORT SEQUENCE OPTIONS: There are no sort sequence options for this report.
It will always be produced by department, division, fund, appropriation symbol
and document number. Contract encumbrance documents will be listed separately
from claims encumbrance documents. Since lump sum encumbrances are not posted
to FAMIS at the document level, they will not be displayed on this report.

DESCRIPTION: The Outstanding Encumbrance Report by Department (illustrated in
Exhibit VIII-22) provides document level information on the status of each
claims encumbrance and contract encumbrance outstanding. Each line item from
the encumbering document (identified by the document number suffix) is
displayed separately on the report. Complete accounting classification
information is provided for each document as well as informational data such
as vendor name and number, create date and last processing date. These dates
will be especially useful for analyzing outstanding encumbrances to determine
which ones are no longer valid and should be cancelled.

Several financial balances are displayed on the report for each
encumbrance line item. The column headings are defined as follows:

DEPARTMENT: I9   TEST DEPT I9
FUND: G   GENERAL FUNDS

DOC NO & SF VENDOR NO&SF	VENDOR NAME	ORIG ENCUMBRANCE	ADJUSTMENTS	RETAINED
CRF DATE PRC DATE OBJT CC ACT PROJECT&PH OP DOC NO&SF		LIQUIDATIONS	PAYMENTS	UNLIQ BALANCE

APPN SYM: G-83-111

I081947T01 106241948T00	GLENNYM OTHER LIAB	10,000.00	.00	.00
04/20/83 04/20/83 3200	I081947T 01	.00	.00	10,000.00
	SUBTOTAL CONTRACTS	10,000.00	.00	.00
		.00	.00	10,000.00
0913197601 106241948T00	GLENNYM OTHER LIAB	500,000.00	.00	.00
04/20/83 04/21/83 3000		496,259.00	496,259.00	3,741.00
	SUBTOTAL P.O.	500,000.00	.00	.00
		496,259.00	496,259.00	3,741.00
	SUBTOTAL--APPN	510,000.00	.00	.00
		496,259.00	496,259.00	13,741.00

APPN SYM: G-83-311

I081947T02 106241948T00	GLENNYM OTHER LIAB	5,000.00	.00	.00
04/20/83 04/20/83 3200	I081947T 02	.00	.00	5,000.00
	SUBTOTAL CONTRACTS	5,000.00	.00	.00
		.00	.00	5,000.00
0913197602 106241948T00	GLENNYM OTHER LIAB	400,000.00	.00	.00
04/20/83 04/21/83 3000		296,259.00	296,259.00	103,741.00
0913197603 106241948T00	GLENNYM OTHER LIAB	100,000.00	.00	.00
04/20/83 04/21/83 3000		5,000.00	5,000.00	95,000.00
	SUBTOTAL P.O.	500,000.00	.00	.00
		301,259.00	301,259.00	198,741.00
	SUBTOTAL--APPN	505,000.00	.00	.00
		301,259.00	301,259.00	203,741.00
	SUBTOTAL--FUND	1,015,000.00	.00	.00
		797,518.00	797,518.00	217,482.00
	SUBTOTAL--DIVISION	1,015,000.00	.00	.00
		797,518.00	797,518.00	217,482.00
	*** DEPARTMENT TOTAL ***	1,015,000.00	.00	.00
		797,518.00	797,518.00	217,482.00

OUTSTANDING ENCUMBRANCE REPORT BY DEPARTMENT

EXHIBIT VIII-22

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- ORIG ENCUMBRANCE   - the original encumbrance amount;

- ADJUSTMENTS   - the balance of any adjustments that may have been processed against the encumbrance;

- RETAINED   - the balance of any retention being held by the State;

- LIQUIDATIONS   - the encumbrance balance that has been liquidated as a result of processing expenditures;

- PAYMENTS   - the balance of expenditures that have been posted against the encumbrance document;

- UNLIQUIDATED BALANCE - the outstanding balance of the encumbrance computed by subtracting total liquidations from the original encumbrance amount plus adjustments.

Subtotals are provided on the report for each encumbrance type (i.e., claims and contracts) and by appropriation, fund, division and department.

CONTRACT LEDGER REPORT

REPORT NUMBER: MBP495

FISCAL PERIOD OPTIONS: CM - Current Month

PM - Prior Month

SORT SEQUENCE OPTIONS: There are no sort sequence options for this report. It will always be produced by contract number and contract number suffix. Within each suffix, detailed transactions are listed in transaction identification order and are grouped by contractor and assignee.

DESCRIPTION: The Contract Ledger Report (illustrated in Exhibit VIII-23) provides information on the status of each contract. For each contract number and suffix on the Contract Ledger Table, basic information describing the contract is reported. This information includes: contract number; contract number suffix; contract description; vendor (contractor) name; vendor number; assignee name; assignee number; retainage percent; special instructions; the fund, fiscal year, appropriation and department funding the suffix; and various contract amounts and dates. If any transactions have posted to his contract number and suffix, these transactions are updated at the transaction level under the basic information reported from the table. Information reported for each transaction includes: the transaction code; reverse code; modifier; batch type; batch department; batch date; batch number; batch sequence number; duplicate record indicator and the appropriate dollar amount(s) under one or more of the following column headings:

MBP495-A ******************** STATE OF HAWAII FINANCIAL ACCOUNTING & MANAGEMENT INFORMATION SYSTEM *************** DEPT: ZZ

C O N T R A C T   L E D G E R   R E P O R T

04/26/83 (22:30)********** CURRENT DAY ****************** AS OF 04/26/93 ** RUN PAGE: 13

G
M
O

--------VENDOR-NAME--------	VENDOR-NO	SFX	CONTRACT-NO	RET-PCT	CONTRACT-DATE	START-DATE	END-DATE	REV-END-DATE	STOP-DATE
-------- ASSIGNEE NAME ------	ASSIGN-NO	SFX	*-------------- DESCRIPTION-1 ---------------*						
-------- SPECIAL INSTRUCTIONS ----------			*-------------- DESCRIPTION-2 ---------------*						
			-------------- DESCRIPTION-3 ---------------						

BEV URASAKI II	5247000000T	00	L352570T		06/01/82	07/01/82	08/30/82		
			CONSTRUCT JOB TRAINING FACILITY FOR VETERANS -						
			ARCHITECT						

SFX	F	FY	APP	O	AT	BASIC	EXTRA	STATE	FEDERAL	OTHER	CONTRACT TOTAL
01	G	83	320	L9		3,000,000.00	.00	3,000,000.00	.00	.00	3,000,000.00

---- VENDOR TRANSACTIONS ----
    --- BATCH ---

TC	R	M	T	O	DATE	NUM	SEQ	DR	FM	PN	EARNED	RETAINED	ENCUMB EXP	DIRECT EXP / CONTR ENC	ENC ADJUST / CONTR ENC BAL

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631	0		P	L9	930321	001	00002	0			.00	.00	.00	.00	.00
												.00	.00	25,000.00	25,000.00
231	0		L	L9	930321	001	00002	0	01		20,000.00	.00	20,000.00	.00 / 20,000.00	.00 / 45,000.00

VENDOR SUBTOTAL				20,000.00	.00	20,000.00	.00	45,000.00	.00	45,000.00

SUFFIX TOTAL				20,000.00	.00	20,000.00	.00	45,000.00	.00	45,000.00

CONTRACT TOTAL				20,000.00	.00	20,000.00	.00	45,000.00	.00	45,000.00

EXHIBIT VIII-23
CONTRACT LEDGER REPORT

- EARNED - the (transaction) amount earned by the contractor. Amounts are recorded as earned when either expenditures or retainages are recorded.

- RETAINED - the (transaction) amount of any retainage being held by the State.

- ENCUMB EXP - the (transaction) amount of an expenditure against a previously encumbered item.

- DIRECT EXP - the (transaction) amount of an expenditure that is not against a previously encumbered item.

- CONTR ENC - the (transaction) amount of an original contract encumbrance or the liquidation amount when a payment is made against a previously encumbered item.

- ENC ADJUST - the (transaction) amount of an increase or decrease to an original encumbrance.

- CONTR ENC BAL - the outstanding encumbrance balance after posting the transaction listed on the same line.

Subtotals are provided for: assignee transactions; vendor transactions;

contract suffix; and contract.

REGISTER OF RECEIPTS (PART I)

REPORT NUMBER: MBP 450

FISCAL PERIOD OPTIONS: Daily (the report is produced automatically by the
                       Input, Edit and Update module).

                       CM - Current Month

                       PM - Prior Month

SORT SEQUENCE OPTIONS: There are no sort sequence options. The daily report
will always be produced by fund and document number. The monthly report will
be summarized by fund.

DESCRIPTION: The Register of Receipts (Part I), illustrated in Exhibit
VIII-24 is produced automatically on a daily basis by the Input, Edit and
Update module. The report provides a listing by document number within fund
of amounts posted to various receipt accounts. When the daily option is
selected, the report displays the monthly beginning balance in each account,
document amounts posted that day and daily ending balances are computed. The
column headings are defined as follows:

- TOTAL - the line total for revenue, non-revenue, refunds, repayments
  and sundry amounts displayed on each line;

- REVENUE REALIZED - the balance of transactions posted with TC-011 -
  To Record the Deposit of Receipts Not Credited to Appropriations or
  Allotments with a source code 0001-1599;

- REVENUE APPROPRIATED - the balance of transactions posted with TC-021
  - To Record the Deposit of Special Revenue Fund Receipts Which Are
  Credited to Appropriations with a source code 0001-1599;

PART I

REGISTER FOR SPECIAL FUNDS

| RCPT | | /------------R E V E N U E-----------------/----------N O N - R E V E N U E----------/----REPAYMENTS / | | | | | | SUNDRY / |
NO TOTAL	/ REALIZED	APPROPRD	ALLOTTED / REALIZED	APPROPRD	ALLOTTED/	REFUNDS /	AMOUNTS /

** BEGIN BALANCES

| | .00 | | .00 | | .00 | | .00 | | .00 |
| 4,755,100.00 | 4,395,000.00 | | .00 | | .00 | | .00 | | 360,100.00 |

0000000E	.00		.00		.00		.00		5,000.00	
5,000.00		.00		.00		.00		.00		.00
0000000F	.00		.00		.00		.00		5,000.00	
5,000.00		.00		.00		.00		.00		.00
0000000G	.00		.00		.00		.00		2,000.00	
2,000.00		.00		.00		.00		.00		.00
0000000H	.00		.00		.00		.00		6,000.00	
6,000.00		.00		.00		.00		.00		.00
0000000I	.00		.00		.00		.00		4,000.00	
4,000.00		.00		.00		.00		.00		.00

** END BALANCES

| | .00 | | .00 | | .00 | | 22,000.00 |
| 4,777,100.00 | 4,395,000.00 | | .00 | | .00 | | 380,100.00 |

EXHIBIT VIII-24
REGISTER OF RECEIPTS
(PART I)

VIII-66

- REVENUE ALLOTTED - the balance of transactions posted with source code 0001-1599 and the following transaction codes:

  - TC-031 - To Record the Deposit of Trust and Agency Fund Receipts Which Are Credited to Appropriations and Allotments

  - TC-032 - To Record the Deposit of Trust and Agency Fund Accounts Receivable Collections Which Are Credited To Appropriations and Allotted

  - TC-033 - To Record the Deposit of Trust and Agency Fund Proceeds of Investment Disposition Which Are Credited to Appropriations and Allotted

- NON-REVENUE REALIZED - the balance of transactions posted with TC-011 - To Record the Deposit of Receipts Not Credited to Appropriations or Allotments with a source code 1600-1979.

- NON-REVENUE APPROPRIATED - the balance of transactions posted with TC-021 - To Record the Deposit of Special Revenue Fund Receipts Which Are Credited to Appropriations with a source code 1600-1979.

- NON-REVENUE ALLOTTED - the balance of transactions posted with source code 1600-1979 and the following transaction codes:

  - TC-031 - To Record the Deposit of Trust and Agency Fund Receipts Which Are Credited to Appropriations and Allotments

  - TC-032 - To Record the Deposit of Trust and Agency Fund Accounts Receivable Collections Which Are Credited To Appropriations and Allotted

  - TC-033 - To Record the Deposit of Trust and Agency Fund Proceeds of Investment Disposition Which Are Credited to Appropriations and Allotted

- REPAYMENTS/REFUNDS - the balance of transactions posted with the following transaction codes:

  - TC-121 - To Record the Refund and Reimbursement of Current Fiscal Year Payments

  - TC-131 - To Record the Refund and Reimbursement of Current Fiscal Year Payments Initially Charged to Encumbrance for Contracts

  - TC-141 - To Record the Refund and Reimbursement for Current Fiscal Year Payments Initially Charged to Claims Encumbrances Which Requires the Reestablishment of the Claims Encumbrance

  - TC-151 - To Record the Refund of Payments Initially Charged to Expenditures for Investment Acquisitions

- TC-152 - To Record the Refund of Payments Initially Charged to Accounts Receivable

- TC-153 - To Record the Refund of Payments Initially Charged to Notes and Loans Receivable

- TC-161 - To Record the Refund for Payment of Notes and Loans Payable

- TC-162 - To Record the Refund of Amounts Paid to Other Funds

- TC-163 - To Record the Refund of Amounts Paid to Other Governmental Units

- SUNDRY AMOUNTS - the balance of transactions posted with the following transaction codes:

  - TC-041 - To Record the Deposit of Accounts Receivable Collections Which Are Credited to Appropriations

  - TC-042 - To Record the Deposit of Notes and Loans Receivable Collections Which Are Credited to Appropriations

  - TC-043 - To Record the Deposit of Proceeds Representing the Cost or Other Carrying Value of Investments Which Are Credited to Appropriations

  - TC-052 - To Record the Deposit of Notes and Loans Receivable Collections Which Are Not Credited to Appropriations

  - TC-054 - To Record the Deposit of Accounts Receivable Collections Which Are Not Credited to Appropriations or Allotments

  - TC-062 - To Record the Deposit of Loans and Advances Which Are Recorded as Notes and Loans Payable and Credited to Appropriations

  - TC-063 - To Record the Collection of Amounts Due From Other Funds

  - TC-064 - To Record the Collection of Amounts Due From Other Governmental Units

  - TC-065 - To Record the Deposit of Cash Which Must Be Repaid to Another Governmental Unit

  - TC-885 - To Record the Deposit of Receipts for Matured Bond Principal Payable

  - TC-886 - To Record the Deposit of Receipts for Matured Bond Interest Payable

- TC-887 - To Record the Deposit of Receipts for Bond Premium Payable

- TC-912 - To Record the Collection of Bond Issue Proceeds

- TC-913 - To Record the Issuance of Bond Anticipation Notes

- TC-923 - To Record the Collection of Matured Principal Due for Bond Fund Loan

- TC-924 - To Record Collection of Amount Due on the Interest Payable for the General Obligation Bonds Issued for Bond Fund Loans

- TC-939 - To Record Deposits of Cash Recovered for Altered or Forged Warrants

The daily report will page break by fund.

The current month or prior month option of the report will display the ending balance line for each fund. No document balances are reported.

It should be noted that this report focuses on reporting several specific transactions, it does not contain all receipt data. Reconciliation to other reported balances may, therefore, require one or more intermediate reconciliations steps.

REGISTER OF RECEIPTS (PART II)

REPORT NUMBER: MBP 451

FISCAL PERIOD OPTIONS: Daily (the report is produced automatically by the
                      Input, Edit and Update module).

    CM - Current Month

    PM - Prior Month

SORT SEQUENCE OPTIONS: There are no sort sequence options. The daily report
will always be produced by fund, source/object, appropriation symbol,
subsidiary account and transaction code. The monthly report will be
summarized by fund and transaction code.

DESCRIPTION: The Register of Receipts (Part II), illustrated in Exhibit
VIII-25 provides detailed information on amounts posted to repayments/refunds
and sundry receipt amounts. Summary information on repayments/refunds and
sundry receipt amounts is provided on the Register of Receipts (Part I) report.
    The first column of the report displays certain classification data
associated with each transaction code. The transaction codes themselves are
identified in the second column. The data is displayed as follows on the
daily report:

PART II

REGISTER FOR   GENERAL FUNDS
SUMMARY OF TRANSACTIONS FOR REPAYMENTS, REFUNDS AND SUNDRY AMOUNTS

ACCOUNT CODE	TRANSACTION	MONTH THRU LOG	TODAYS ACTIVITY	MONTH THRU CURRENT
20AA-7999	121	100.00	.00	100.00
TOTAL FOR 20AA-7999	121,131,141,152*	100.00	.00	100.00
0266	054	5,000.00	.00	5,000.00
TOTAL FOR TR	052,054*	5,000.00	.00	5,000.00
G-83-111-19-1972	063	6,300.00	.00	6,300.00
G-83-311-19-1621	064	64,000.00	.00	64,000.00
G-83-311-19-1621	065	65,000.00	.00	65,000.00
TOTAL FOR TR	062,063,064,065*	135,300.00	.00	135,300.00

EXHIBIT VIII-25
REGISTER OF RECEIPTS
PART II

Accounting Classification	Transaction Code
1. Source Code	041, 042, 043
2. Object 2000-7999	121
3. Object 2000-7999	131, 141
4. Object 2000-7999	152
5. Object 80AA-9999	121
6. Object 80AA-9999	131, 141
7. Object 80AA-9999	151, 152, 153
8. Object 80AA-9999	161, 162, 163
9. Source Code	052, 054
10. Appropriation Symbol and Source	062, 063, 064, 065
11. Subsidiary Account	885, 886, 887
12. Source Code	912, 913
13. Source Code	923, 924
14. General Ledger Credit	939

Financial balances accumulated for each combination of accounting classification are:

● MONTH THRU LDB - the monthly activity through the last day's balance;

● TODAY'S ACTIVITY - the daily activity charged to each combination of accounting classification and transaction code;

● MONTH THRU CURRENT - the monthly activity through the current date.

If one of the monthly report options is requested, only the month end or MONTH THRU CURRENT balance is displayed.

SOURCE OF RECEIPT LEDGER

REPORT NUMBER: MBP 452

FISCAL PERIOD OPTIONS: CM - Current Month

PM - Prior Month

SORT SEQUENCE OPTIONS: There are no sort sequence options. The report will always be produced by department, fund and source/object.

DESCRIPTION: The Source of Receipt Ledger (illustrated in Exhibit VIII-26) produces information on a monthly basis on the source and status of each receipt account. The report displays estimated receipt data posted through the DB&F interface and actual receipts.

The first line of the report displays the beginning balance for each of the estimated and actual account balances. The main section of the report displays all transactions that affected the receipt account, summarized by current document number, reference document number and transaction code. After all transactions have been listed, an ending balance is computed. At the end of the report, subtotals are also computed by fund and department.

For each receipt account, financial balances may be displayed in one or more columns. These financial balances are defined as follows:

- PRIOR YEAR COLLECTIONS-FIRST YEAR - the balance in general ledger account 800 - Revenue/Non-Revenues for the prior year;

- PRIOR YEAR COLLECTIONS-SECOND YEAR - the balance in general ledger account 800 - Revenues/Non-Revenues for the second prior year;

- UNCOLLECTED - this is a computed balance resulting from subtracting collections (Column 2) from current fiscal year estimates (Column 3);

MBP452-A ***** OPTION : 3 ****** STATE OF HAWAII FINANCIAL ACCOUNTING & MANAGEMENT INFORMATION SYSTEM*************** DEPT: A

M T   D SOURCE OF RECEIPTS REGISTER   REPT PAGE: 6

05/03/83 (00:24) ******* CURRENT MO-TO-DATE ***************** AS OF 05/03/83 ** RUN PAGE: 6

A -AGRICULTURE   S- SPECIAL FUNDS   SOURCE – 1632 FISHERIES NEW VESSEL CONSTRUCT

PRIOR YEAR COLLECTIONS: FIRST YEAR --   .00   SECOND YEAR --   .00

----------------------TRANSACTIONS----------- ---ESTIMATES---

	UNCOLLECTED	COLLECTED	CURR FISCAL YR	ENSU FISCAL YR	CURR BIENNIUM	ENSU BIENNIUM
BEGIN BALANCES	.00	.00	.00	.00	.00	.00
DOCUMENT REFERENCE TR						
00000117 83042300 042	274.49-	660.85				
00000234 83042300 042	660.85-	274.49				
00000310 83042300 042	763.77-	763.77				
**** END BALANCES***	1,699.11-	1,699.11	.00	.00	.00	.00
*** FUND TOTALS***	687,159.80-	687,159.80	.00	.00	.00	.00
DEPARTMENT TOTALS	687,159.80-	667,159.80	.00	.00	.00	.00

VIII-74

EXHIBIT VIII-26
SOURCE OF RECEIPTS LEDGER

- COLLECTED - the current fiscal year balance in general ledger account 800 - Revenues/Non-Revenues;

- ESTIMATES-CURRENT FISCAL YEAR - the cumulative net balance in general ledger accounts 645 - Estimated Revenues/Non-Revenues and 646 - Estimated Revenues/Non-Revenues Adjustments;

- ESTIMATES-ENSU FISCAL YEAR - the cumulative balance in general ledger account 921 - Estimated Revenues/Non-Revenues-Ensuing Fiscal Years;

- ESTIMATES-CURR BIENNIUM - in the first year of a biennium, this column equals the current year estimate (Column 3) plus the ensuing year estimate (Column 4). In the second year of the biennium, this column equals the current year estimate (Column 3) plus the prior year balance in general ledger accounts 645 - Estimated Revenues/Non-Revenues and 646 - Estimated Revenues-Non-Revenues Adjustments;

- ESTIMATES-ENSUING BIENNIUM - the cumulative balance in general ledger account 922 - Estimated Revenues/Non-Revenues-Ensuing Biennium.

In reviewing this report, it should be noted that the summarized balances cross appropriation boundaries. If estimated and actual receipt data by appropriation is desired, the Source of Receipt Ledger Status report should be requested.

SOURCE OF RECEIPT LEDGER STATUS

REPORT NUMBER: MBP 453

FISCAL PERIOD OPTIONS: CM - Current Month

PM - Prior Month

SORT SEQUENCE OPTIONS: There are no sort sequence options. The report will always be produced by department, fund, appropriation symbol and source/object.

DESCRIPTION: The Source of Receipt Ledger Status (illustrated in Exhibit VIII-27) produces information on a monthly basis on the source and status of each receipt account by appropriation. The report displays estimated receipt data posted through the DB&F interface and actual receipts.

For each receipt account, financial balances may be displayed in one or more columns. These financial balances are defined as follows:

- UNCOLLECTED - this is a computed balance resulting from subtracting collections (Column 2) from current fiscal year estimates (Column 3);

- COLLECTED - the current fiscal year balance in general ledger account 800 - Revenues/Non-Revenues;

- ESTIMATES-CURRENT FISCAL YEAR - the cumulative net balance in general ledger accounts 645 - Estimated Revenues/Non-Revenues and 646 - Estimated Revenues/Non-Revenues Adjustments;

- ESTIMATES-ENSU FISCAL YEAR - the cumulative balance in general ledger account 921 - Estimated Revenues/Non-Revenues-Ensuing Fiscal Years;

MBP453 **************************** STATE OF HAWAII FINANCIAL ACCOUNTING & MANAGEMENT INFORMATION SYSTEM **************** DEPT: V9

M T D SOURCE OF RECEIPT LEDGER STATUS DEPT PAGE: 40

04/28/83 (12:07) ******* CURRENT MO-TO-DATE **************** AS OF 04/28/83 *** RUN PAGE: 40

V9-TEST DEPT V9   S-SPECIAL FUNDS   APPROPRIATION   S-83-240

| F SRCE DESCRIPTION | BALANCES | | ESTIMATES | | | |
	UNCOLLECTED	COLLECTED	CURR FISCAL YR	ENSU FISCAL YR	CURR BIENNIUM	ENSU BIENNIUM
S 0531 EMPLOYMENT SECU	730,000.00-	730,000.00	.00	.00	.00	.00
APPROPRIATION TOTAL	730,000.00-	730,000.00	.00	.00	.00	.00
FUND TOTALS	730,000.00-	730,000.00	.00	.00	.00	.00
DEPARTMENT TOTAL	730,000.00-	730,000.00	.00	.00	.00	.00
BOND FUND	14,400.00	760,600.00	775,000.00	.00	775,000.00	.00
GENERAL	475,661.00-	1,805,661.00	1,330,000.00	.00	1,330,000.00	45,000.00
SPECIAL	4,507,459.80-	5,177,459.80	670,000.00	.00	670,000.00	.00
TRUST & AGENCY	150,400.00-	150,400.00	.00	.00	.00	.00
** FINAL TOTALS ***	5,119,120.80-	7,894,120.80	2,775,000.00	.00	2,775,000.00	45,000.00

VIII-77

SOURCE OF RECEIPTS
LEDGER STATUS

EXHIBIT VIII-27

- ESTIMATES-CURR BIENNIUM - in the first year of a biennium, this column equals the current year estimate (Column 3) plus the ensuing year estimate (Column 4). In the second year of the biennium, this column equals the current year estimate (Column 3) plus the prior year balance in general ledger accounts 645 - Estimated Revenues/Non-Revenues and 646 - Estimated Revenues-Non-Revenues Adjustments;

- ESTIMATES-ENSUING BIENNIUM - the cumulative balance in general ledger account 922 - Estimated Revenues/Non-Revenues-Ensuing Biennium.

After all source codes are listed, subtotals are provided by appropriation, fund, and department. After all departments have been printed, a final recap by fund is displayed.

COMPARISON OF RECEIPTS BY SOURCE

REPORT NUMBER: MBP 454

FISCAL PERIOD OPTIONS: CM - Current Month

PM - Prior Month

SORT SEQUENCE OPTIONS: There are no sort sequence options. The report will always be sorted by fund, department and source.

DESCRIPTION: The Comparison of Receipts by Source report, (illustrated in Exhibit VIII-28) provides detailed information by source on the current and ensuing years revenue estimates and current and prior year collection activity. The estimated receipt data is normally recorded in FAMIS through the DB&F interface. These estimates are adjusted on ·a quarterly basis. Actual receipts are normally posted based on completed Treasury Deposit Receipts.

As noted above, financial data displayed on the report is summarized by fund, department and source. As such, it crosses appropriation and fiscal year boundaries. Financial balances displayed on the report are defined as follows:

- ESTIMATES - 19XX (Column 1) - the cumulative net balance in general ledger accounts 645 - Estimated Revenues/Non-Revenues and 646 - Estimated Revenues/Non-Revenue Adjustments for the current fiscal year;

- ESTIMATES - 19XX (Column 2) - the cumulative net balance in general ledger account 921 - Estimated Revenues/Non-Revenues Ensuing Fiscal Year identifying the revenue estimate for the next fiscal year;

FUND: GENERAL FUNDS   DEPARTMENT: TEST DEPT 19

| SOURCE | DESCRIPTION | ESTIMATES | | ACTUAL COLLECTIONS FOR FISCAL YEAR ENDING 06/30 | | |
		1982-83	1983-84	1983	1982	1981
0001	DELINQUENT PUBLIC UTILITIES	.00	.00	737,391.00	.00	.00
0192	PROFESSIONAL FUND-RAISING C	.00	.00	10,730.00	.00	.00
0193	CABLE TELEVISION SYSTEMS	.00	.00	9,240.00	.00	.00
1621	TREASURY WARRANT NOTES ISSU	.00	.00	129,000.00	.00	.00
1972	REPAYMENTS OF TEMPORARY LOA	.00	.00	6,300.00	.00	.00
	SUBTOTAL FUND G	.00	.00	892,661.00	.00	.00
	TOTAL TEST DEPT 19	.00	.00	892,661.00	.00	.00

- ACTUAL COLLECTIONS - 19XX (Column 3) - the current year-to-date balance in general ledger account 800 - Revenues/Non-Revenues;

- ACTUAL COLLECTIONS - 19XX (Column 4) - the prior year balance in general ledger account 800 - Revenues/Non-Revenues;

- ACTUAL COLLECTIONS - 19XX (Column 5) - the second prior year balance in general ledger account 800 Revenues/Non-Revenues.

At the conclusion of the report, after all departments and funds have been listed, a recap by fund is provided. The recap displays summary financial data by fund for each of the columns identified above.

COMPARISON OF RECEIPTS BY DEPARTMENT

REPORT NUMBER: MBP 455

FISCAL PERIOD OPTIONS: CM - Current Month

PM - Prior Month

SORT SEQUENCE OPTIONS: There are no sort sequence options. The report will always be sorted by fund, department and source.

DESCRIPTION: The Comparison of Receipts by Department report, (illustrated in Exhibit VIII 29) provides detailed information by source on the current and ensuing years revenue estimates and current and prior year collection activity. The estimated receipt data is normally recorded in FAMIS through the DB&F interface. These estimates are adjusted on a quarterly basis. Actual receipts are normally posted based on completed Treasury Deposit Receipts.

As noted above, financial data displayed on the report is summarized by fund, department and source. As such, it crosses appropriation and fiscal year boundaries. The department code is displayed in the body of the report to facilitate comparison by department. Financial balances displayed on the report are defined as follows:

- ESTIMATES - 19XX (Column 1) - the cumulative net balance in general ledger accounts 645 - Estimated Revenues/Non-Revenues and 646 - Estimated Revenues/Non-Revenue Adjustments for the current fiscal year;

- ESTIMATES - 19XX (Column 2) - the cumulative net balance in general ledger account 921 - Estimated Revenues/Non-Revenues Ensuing Fiscal Year identifying the revenue estimate for the next fiscal year;

MBP455-A **************************** STATE OF HAWAII FINANCIAL ACCOUNTING & MANAGEMENT INFORMATION SYSTEM **************** DEPT: ZZ

M T D COMPARISON OF RECEIPTS BY DEPARTMENT

04/26/83 (22:39)******* CURRENT MO-TO-DATE *************** AS OF 04/26/83 ** RUN PAGE: 2

FUND: GENERAL FUNDS

D P T	SOURCE	DESCRIPTION	ESTIMATES 1982-83	1983-84	ACTUAL COLLECTIONS FOR FISCAL YEAR ENDING 06/30 1983	1982	1981
D9	0001	DELINQUENT PUBLIC UTILIT	.00	.00	750,000.00	.00	.00
F9	0001	DELINQUENT PUBLIC UTILIT	.00	.00	1,900.00	.00	.00
I9	0001	DELINQUENT PUBLIC UTILIT	.00	.00	737,391.00	.00	.00
N9	0001	DELINQUENT PUBLIC UTILIT	.00	.00	100,650.00	.00	.00
P9	0001	DELINQUENT PUBLIC UTILIT	.00	.00	15,000.00	.00	.00
		SUBTOTAL SOURCE CODE 0001	.00	.00	1,604,941.00	.00	.00
F9	0002	PUBLIC SERVICE COMPANIES	.00	.00	2,500.00	.00	.00
N9	0002	PUBLIC SERVICE COMPANIES	.00	.00	9,370.00-	.00	.00
		SUBTOTAL SOURCE CODE 0002	.00	.00	6,870.00-	.00	.00
F9	0014	PREMIUMS OF INSURANCE CC	.00	.00	10,400.00-	.00	.00
		SUBTOTAL SOURCE CODE 0014	.00	.00	10,400.00-	.00	.00
F9	0015	LIQUID FUEL - HIGHWAYS	.00	.00	9,000.00	.00	.00
		SUBTOTAL SOURCE CODE 0015	.00	.00	9,000.00	.00	.00
F9	0016	LIQUID FUEL - AVIATION	.00	.00	600.00-	.00	.00
		SUBTOTAL SOURCE CODE 0016	.00	.00	600.00-	.00	.00
N9	0036	CORPORATION NET INCOME	.00	.00	31,000.00	.00	.00
		SUBTOTAL SOURCE CODE 0036	.00	.00	31,000.00	.00	.00
F9	0101	PARKERS LICENSES	.00	.00	200.00-	.00	.00
		SUBTOTAL SOURCE CODE 0101	.00	.00	200.00-	.00	.00
F9	0140	RENTAL AGENCIES	.00	.00	400.00-	.00	.00
		SUBTOTAL SOURCE CODE 0140	.00	.00	400.00-	.00	.00
I9	0142	PROFESSIONAL FUND-RAISIN	.00	.00	10,730.00	.00	.00

RECEIPTS BY SOURCE

REPORT NUMBER: MBP 456

FISCAL PERIOD OPTIONS: CM - Current Month

PM - Prior Month

SORT SEQUENCE OPTIONS: There are no sort sequence options. The report will always be produced by source code without regard to any other classification elements.

DESCRIPTION: The Receipts By Source report, (illustrated in Exhibit VIII-30) can be prepared on a monthly basis to facilitate the comparison of estimated versus actual receipts. As noted above, the report is produced by source code without regard to any other classification elements. Financial balances displayed on the report are defined as follows:

- ESTIMATES - 19XX (Column 1) - the cumulative net balance in general ledger accounts 645 - Estimated Revenues/Non-Revenues and 646 - Estimated Revenues/Non-Revenue Adjustments for the current fiscal year;

- ESTIMATES - 19XX (Column 2) - the cumulative net balance in general ledger account 921 - Estimated Revenues/Non-Revenues Ensuing Fiscal Year identifying the revenue estimate for the next fiscal year;

- ACTUAL COLLECTIONS - 19XX (Column 3) - the current year-to-date balance in general ledger account 800 - Revenues/Non-Revenues;

- ACTUAL COLLECTIONS - 19XX (Column 4) - the prior year balance in general ledger account 800 - Revenues/Non-Revenues;

- ACTUAL COLLECTIONS - 19XX (Column 5) - the second prior year balance in general ledger account 800 Revenues/Non-Revenues.

- ACTUAL COLLECTIONS - 19XX (Column 3) - the current year-to-date balance in general ledger account 800 - Revenues/Non-Revenues;

- ACTUAL COLLECTIONS - 19XX (Column 4) - the prior year balance in general ledger account 800 - Revenues/Non-Revenues;

- ACTUAL COLLECTIONS - 19XX (Column 5) - the second prior year balance in general ledger account 800 Revenues/Non-Revenues.

At the conclusion of the report, subtotals by fund are computed.

MBP456-A ****************************** STATE OF HAWAII FINANCIAL ACCOUNTING & MANAGEMENT INFORMATION SYSTEM ***************** DEPT: ZZ

M   T   O RECEIPTS BY SOURCE

04/26/83 (22:38)******* CURRENT MO-TO-DATE *************** AS OF 04/26/83 ** RUN PAGE: 1

SOURCE	DESCRIPTION	ESTIMATES		ACTUAL COLLECTIONS FOR FISCAL YEAR ENDING 06/30		
		1982-83	1983-84	1983	1982	1981
0001	DELINQUENT PUBLIC UTILITIES	.00	.00	2,341,541.00	.00	.00
0002	PUBLIC SERVICE COMPANIES (A	775,000.00	.00	992,030.00	.00	.00
0014	PREMIUMS OF INSURANCE COMPA	.00	.00	10,400.00-	.00	.00
0015	LIQUID FUEL - HIGHWAYS	.00	.00	9,000.00	.00	.00
0016	LIQUID FUEL - AVIATION	.00	.00	600.00-	.00	.00
0020	STATE MOTOR VEHICLE WEIGHT	.00	.00	2,000.00	.00	.00
0036	CORPORATION NET INCOME	.00	.00	41,000.00	.00	.00
0101	BARBERS LICENSES	.00	.00	249,800.00	.00	.00
0190	RENTAL AGENCIES	.00	.00	400.00-	.00	.00
0192	PROFESSIONAL FUND-RAISING C	.00	.00	10,730.00	.00	.00
0193	CABLE TELEVISION SYSTEMS	.00	.00	7,640.00	.00	.00
0194	WEIGHMASTER'S LICENSE FEES	.00	.00	1,800.00-	.00	.00
0195	ODOMETER INSPECTION SUBSTAT	.00	.00	1,900.00-	.00	.00
0197	RENEWAL OF LICENSE - PORT P	.00	.00	.00	.00	.00
0266	GEOTHERMAL RESOURCES MINING	.00	.00	5,500.00	.00	.00
0285	TIME CERTIFICATES OF DEPOSI	.00	.00	40,000.00	.00	.00
0337	NATIVE HAWAIIAN REHABILITAT	.00	.00	21,500.00	.00	.00
0450	YOUTH CONSERVATION CORPS PR	.00	.00	200,000.00	.00	.00
0460	NUTRITION EDUCATION/TRAININ	1,700,000.00	.00	150,000.00	.00	.00
0531	EMPLOYMENT SECURITY ADMINIS	.00	.00	2,060,000.00	.00	.00
1045	SALE OF SERVICES	300,000.00	.00	.00	.00	.00
1621	TREASURY WARRANT NOTES ISSU	.00	.00	129,000.00	.00	.00
1629	LOANS AND ADVANCES FROM OTH	.00	.00	30,000.00	.00	.00
1648	COST OF INVESTMENTS SOLD -	.00	.00	30,000.00	.00	.00
1733	WARDS ACTIVITY INCOME	.00	.00	760,000.00	.00	.00
1743	LITIGATED CLAIMS	.00	.00	8,120.00	.00	.00
1813	HAWAIIAN HOME GENERAL LOAN	.00	.00	100.00-	.00	.00
1829	COMMUNITY HOME MORTGAGES	.00	.00	8,000.00	.00	.00
1967	UNDISTRIBUTED COLLECTIONS	.00	.00	100,000.00	.00	.00
1969	HIGHWAYS PAYROLL	.00	.00	20,000.00	.00	.00
1972	REPAYMENTS OF TEMPORARY LOA	.00	.00	6,300.00	.00	.00
FINAL TOTAL		2,775,000.00	.00	7,206,961.00	.00	.00

END OF REPORT MBP456

COMPARISON OF RECEIPTS BY TYPE

REPORT NUMBER: MBP 457

FISCAL PERIOD OPTIONS: CM - Current Month

PM - Prior Month

SORT SEQUENCE OPTIONS: There are no sort sequence options. The report will always be produced by fund, type (appropriated or unappropriated), source and department.

DESCRIPTION: The Comparison of Receipts by Type report (illustrated in Exhibit VIII-31) can be prepared on a monthly basis to facilitate the analysis of estimated versus actual receipts by appropriation type. The specific appropriation type is defined in the Appropriation Symbol Table. An appropriation type equal to '0' identifies unappropriated receipts while all others identify appropriated receipts. Within each receipt type, financial data is sorted by source code and department. Financial balances displayed on the report are defined as follows:

- ESTIMATES - 19XX (Column 1) - the cumulative net balance in general ledger accounts 645 - Estimated Revenues/Non-Revenues and 646 - Estimated Revenues/Non-Revenue Adjustments for the current fiscal year;

- ESTIMATES - 19XX (Column 2) - the cumulative net balance in general ledger account 921 - Estimated Revenues/Non-Revenues Ensuing Fiscal Year identifying the revenue estimate for the next fiscal year;

- ACTUAL COLLECTIONS - 19XX (Column 3) - the current year-to-date balance in general ledger account 800 - Revenues/Non-Revenues;

- ACTUAL COLLECTIONS - 19XX (Column 4) - the prior year balance in general ledger account 800 - Revenues/Non-Revenues;

FUND: BOND FUNDS   TYPE: UNAPPROPRIATED

D P T SOURCE	DESCRIPTION	ESTIMATES 1982-83	1983-84	ACTUAL COLLECTIONS FOR FISCAL YEAR ENDING 06/30 1983	1982	1981
N9 0002	PUBLIC SERVICE COMPANIES	775,000.00	.00	.00	.00	.00
	SUBTOTAL SOURCE CODE 0002	775,000.00	.00	.00	.00	.00
F9 0197	RENEWAL OF LICENSE - POR	.00	.00	600.00	.00	.00
	SUBTOTAL SOURCE CODE 0197	.00	.00	600.00	.00	.00
TOTAL - CDS 0001-1599		775,000.00	.00	600.00	.00	.00
N9 1733	WARDS ACTIVITY INCOME	.00	.00	760,000.00	.00	.00
	SUBTOTAL SOURCE CODE 1733	.00	.00	760,000.00	.00	.00
TOTAL - CDS 1600-1979		.00	.00	760,000.00	.00	.00
TOTAL - UNAPPROPRIATED		775,000.00	.00	760,600.00	.00	.00
TOTAL BOND FUNDS		775,000.00	.00	760,600.00	.00	.00

• ACTUAL COLLECTIONS - 19XX (Column 5) - the second prior year balance in general ledger account 800 Revenues/Non-Revenues.

After financial data for all departments within a particular source code has been listed, a subtotal by source code is displayed. Additional subtotals are computed for source code range (0001-1599, 1600-1979, 1980-1999), appropriation type and fund.

RECEIPT LEDGER TRIAL BALANCE
=====

REPORT NUMBER: MBP 458

FISCAL PERIOD OPTIONS: CM - Current Month

PM - Prior Month

SORT SEQUENCE OPTIONS: There are no sort sequence options. The report will always be sorted by fund, department, appropriation type (appropriated versus unappropriated) and receipt type (revenue, non-revenue and transfers).

DESCRIPTION: The Receipt Ledger Trial Balance report (illustrated in Exhibit VIII-32) displays summary level estimated and actual receipt data by appropriation type. The appropriation type is defined in the Appropriation Symbol Table. An appropriation type equal to '0' identifies unappropriated receipts while all others identify appropriated receipts. Revenues, non-revenues and transfers are distinguished by source code ranges as follows:

      o   0000-1599 - Revenue Receipts
      o   1600-1979 - Non-Revenue Receipts
      o   1980-1999 - Transfers

Within fund and department, the following financial balances are displayed for each appropriation type:

- REVENUE ESTIMATES - the balance in general ledger account 645 - Estimated Revenues/Non-Revenues and 646 - Estimated Revenues/Non-Revenues Adjustments with a source code 0000-1599;

- REVENUE COLLECTIONS - the balance in general ledger account 800 - Revenues/Non-Revenues with a source code 0000-1599;

- NON-REVENUE ESTIMATES - the balance in general ledger account 645 - Estimated Revenues/Non-Revenues and 646 - Estimated Revenues/Non-Revenues Adjustments with a source code 1600-1979;

- NON-REVENUE ESTIMATES - the balance in general ledger account 645 - Estimated Revenues/Non-Revenues and 646 - Estimated Revenues/Non-Revenues Adjustments with a source code 1600-1979;

- NON-REVENUE COLLECTIONS - the balance in general ledger account 800 - Revenues/Non-Revenues with a source code 1600-1979;

- TRANSFERS - the balance in general ledger account 830 - Operating Transfers In and 840 - Residual Equity Transfers In with a source code 1980-2000.

At the conclusion of the report, a recap by appropriation type is presented.

FUND: TRUST AND AGENCY FUNDS

DEPT.		------------REVENUE------------		------------NON REVENUE-----------		
		ESTIMATES	COLLECTIONS	ESTIMATES	COLLECTIONS	TRANSFERS
F9	UNAPPROPRIATED	.00	.00	.00	.00	.00
	APPROPRIATED	.00	400.00	.00	.00	.00
N9	UNAPPROPRIATED	.00	.00	.00	.00	.00
	APPROPRIATED	.00	.00	.00	100,000.00	.00
T9	UNAPPROPRIATED	.00	.00	.00	.00	.00
	APPROPRIATED	.00	50,000.00	.00	.00	.00
TOTAL T	UNAPPROPRIATED	.00	.00	.00	.00	.00
	APPROPRIATED	.00	50,400.00	.00	100,000.00	.00
	GRAND TOTAL					
	***TOTAL UNAPPROPRIATED	775,000.00	46,752.00	.00	759,900.00	.00
	***TOTAL APPROPRIATED	2,000,000.00	6,068,889.00	.00	331,420.00	10,010.00-

RECEIPT LEDGER TRIAL BALANCE

EXHIBIT VIII-32

TRIAL BALANCE OF GENERAL LEDGER ACCOUNTS BY FUND

REPORT NUMBER: MBP410

FISCAL PERIOD OPTIONS: CM - Current Month

                        PM - Prior Month

                        PY - Prior Year

SORT SEQUENCE OPTIONS: There are four sort sequence options as follows:

1 - Fund Detail   2 - GAAP Subfund

   ● Fund   ● GAAP Fund
   ● Fund Detail   ● GAAP Subfund

3 - Fund   4 - GAAP Fund

   ● Fund   ● GAAP Fund

DESCRIPTION: The Trial Balance of General Ledger Accounts by Fund report

(illustrated in Exhibit VIII-33) provides summary level information on the

financial status of each fund. In FAMIS, the general ledger account balances

represent the highest level of summarization in the system. The control

totals displayed in the trial balance report should reconcile to the details

displayed in the other FAMIS financial reports. The column headings on the

report are defined as follows:

   ● BEGINNING BALANCE - the balance of the general ledger account at the
                          beginning of the fiscal period being reported.
                          If the balance is a credit, a negative sign (-)
                          is printed to the right of the amount;

MBP410-A ***************************** STATE OF HAWAII FINANCIAL ACCOUNTING & MANAGEMENT INFORMATION SYSTEM ***************** DEPT: 22

TRIAL BALANCE OF GENERAL LEDGER ACCOUNTS BY FUND

04/15/83 (00:22)******* CURRENT MO-TO-DATE *************** AS OF 07/31/82 ************************************** RUN PAGE: 6

FUND   T   TRUST AND AGENCY FUNDS
FUND DETAIL   UNKNOWN FUND-DET NOT ON D26 DESC-TABLE

GL-ACCT NO	ACCOUNT TITLE	BEGINNING BALANCE	CURRENT PERIOD TRANSACTION TOTALS DEBITS	CREDITS	ENDING BALANCE
010	CASH IN STATE TREASURY	.00	197,800.00	115,800.00-	82,000.00
070	ACCOUNTS RECEIVABLE	.00	31,500.00	31,500.00-	.00
080	NOTES AND LOANS RECEIVABLE	.00	41,800.00	.00	41,800.00
100	DUE FROM OTHER FUNDS	.00	1,400.00	.00	1,400.00
150	INVESTMENTS	.00	.00	41,800.00-	41,800.00-
350	AUDITED CLAIMS PAYABLE	.00	.00	15,000.00-	15,000.00-
390	DUE TO OTHER FUNDS	.00	20,000.00	40,000.00-	20,000.00-
400	DUE TO OTHER GOVERNMENTAL UNITS	.00	15,000.00	20,000.00-	5,000.00-
470	NOTES AND LOANS PAYABLE	2,000.00-	.00	.00	2,000.00-
640	BUDGETARY FUND BALANCE	.00	197,800.00	95,800.00-	102,000.00
650	ESTIMATED APPROPRIATIONS	.00	25,000.00	3,790,000.00-	3,765,000.00-
651	ESTIMATED APPROPRIATIONS CONTRA	.00	3,790,000.00	25,000.00-	3,765,000.00
655	APPROPRIATIONS	.00	95,800.00	197,800.00-	102,000.00-
675	APPROPRIATION TRANSFERS	.00	40,000.00	40,000.00-	.00
676	APPROPRIATION TRANSFERS CONTRA	.00	40,000.00	40,000.00-	.00
695	OTHER ALLOTMENTS	.00	95,800.00	197,800.00-	102,000.00-
710	ALLOTMENT TRANSFERS	.00	40,000.00	40,000.00-	.00
720	ALLOTMENT CONTRA	.00	237,800.00	135,800.00-	102,000.00
763	RESERVE FOR ACCOUNTS RECEIVABLE	.00	31,500.00	31,500.00-	.00
765	RESERVE FOR NOTES AND LOANS RECEIVABLE	.00	.00	41,800.00-	41,800.00-
767	RES FOR ADVANCES TO AND AMTS DUE FROM OTHER	.00	.00	1,400.00-	1,400.00-
773	RESERVE FOR INVESTMENTS	.00	41,800.00	.00	41,800.00
920	REVENUES/NON-REVENUES	.00	95,800.00	197,800.00-	102,000.00-
950	EXPENDITURES COSTS/NON-COSTS	.00	60,000.00	.00	60,000.00
598	START OF SYSTEM CLEARING ACCOUNT	2,000.00	.00	.00	2,000.00
******* GL FUND DETAIL	************	.00	5,098,800.00	5,098,800.00-	.00
******* GL FUND	T ************	.00	5,098,800.00	5,098,800.00-	.00

TRIAL BALANCE OF GENERAL LEDGER ACCOUNT BY FUND

EXHIBIT VIII-33

- **DEBITS** — represents the net amount of debit entries posted to each general ledger account during the fiscal period;

- **CREDITS** — represents the net amount of credit entries posted to each general ledger account during the fiscal period;

- **ENDING BALANCE** — represents the balance of each general ledger account at the end of the fiscal period being reported.

On a periodic basis, the general ledger control totals reported on the trial balances should be reconciled to account balances contained on other FAMIS reports. The trial balance reports will normally be used by central accounting to prepare interim and annual financial statements.

TRIAL BALANCE OF GENERAL LEDGER ACCOUNTS BY DEPARTMENT

REPORT NUMBER: MBP412

FISCAL PERIOD OPTIONS: CM - Current Month

PM - Prior Month

PY - Prior Year

SORT SEQUENCE OPTIONS: There are four sort sequence options as follows:

1 - Fund Detail	2 - GAAP Subfund
• Department • Fund • Fund Detail	• Department • GAAP Fund • GAAP Subfund
3 - Fund	4 - GAAP Fund
• Department • Fund	• Department • GAAP Fund

DESCRIPTION: The Trial Balance of General Ledger Accounts by Department

report (illustrated in Exhibit VIII-34) provides summary level information on

the financial status of each fund by department.   In FAMIS, the general ledger

account balances represent the highest level of summarization in the system.

The control totals displayed in the trial balance report should reconcile to

the details displayed in the other FAMIS financial reports.   The column

headings on the report are defined as follows:

- ● BEGINNING BALANCE - the balance of the general ledger account at the beginning of the fiscal period being reported. If the balance is a credit, a negative sign (-) is printed to the right of the amount;

MBP412-A ******************** STATE OF HAWAII FINANCIAL ACCOUNTING & MANAGEMENT INFORMATION SYSTEM **************** DEPT: A6
TRIAL BALANCE OF GENERAL LEDGER ACCOUNTS BY DEPARTMENT   DEPT PAGE: 2
04/26/83 (22:39)****** CURRENT MO-TO-DATE ************** AS OF 04/26/83 *** RUN PAGE: 7

DEPARTMENT: A6   NEW TEST DEPARTMENT
FUND   G   GENERAL FUNDS

GL-ACCT NO	ACCOUNT TITLE	BEGINNING BALANCE	CURRENT PERIOD TRANSACTION TOTALS DEBITS	CREDITS	ENDING BALANCE
010	CASH IN STATE TREASURY	.00	10,000.00	105,000.00-	95,000.00-
040	SHORT-TERM CASH INVESTMENTS	.00	90,000.00	.00	90,000.00
640	BUDGETARY FUND BALANCE	.00	610,000.00	.00	610,000.00
655	APPROPRIATIONS	.00	.00	600,000.00-	600,000.00-
660	RESTRICTED APPROPRIATIONS	.00	95,000.00	.00	95,000.00
661	RESTRICTED APPROPRIATIONS CONTRA	.00	.00	95,000.00-	95,000.00-
665	BUDGETARY INVESTMENT CONTRA	.00	.00	90,000.00-	90,000.00-
670	INVESTED APPROPRIATIONS	.00	90,000.00	.00	90,000.00
675	APPROPRIATION TRANSFERS	.00	15,000.00	10,000.00-	5,000.00
676	APPROPRIATION TRANSFERS CONTRA	.00	.00	15,000.00-	15,000.00-
690	ALLOTMENTS FIRST QUARTER	.00	.00	60,000.00-	60,000.00-
691	ALLOTMENTS SECOND QUARTER	.00	.00	50,000.00-	50,000.00-
692	ALLOTMENTS THIRD QUARTER	.00	.00	35,000.00-	35,000.00-
693	ALLOTMENTS FOURTH QUARTER	.00	.00	25,000.00-	25,000.00-
695	OTHER ALLOTMENTS	.00	.00	200,000.00-	200,000.00-
720	ALLOTMENT CONTRA	.00	370,000.00	.00	370,000.00
830	OPERATING TRANSFERS IN	.00	.00	10,000.00-	10,000.00-
880	OPERATING TRANSFERS OUT	.00	15,000.00	.00	15,000.00
******** GL FUND	G **************	.00	1,295,000.00	1,295,000.00-	.00
******** DEPARTMENT TOTAL	A6 **************	.00	3,165,000.00	3,165,000.00-	.00

- DEBITS   - represents the net amount of debit entries posted to each general ledger account during the fiscal period;

- CREDITS   - represents the net amount of credit entries posted to each general ledger account during the fiscal period;

- ENDING BALANCE   - represents the balance of each general ledger account at the end of the fiscal period being reported.

On a periodic basis, the general ledger control totals reported on the trial balances should be reconciled to account balances contained on other FAMIS reports.

GENERAL LEDGER ACCOUNT ANALYSIS

REPORT NUMBER: MBP414

FISCAL PERIOD OPTIONS: CM - Current Month

PM - Prior Month

SORT SEQUENCE OPTIONS: There are eight sort sequence options as follows:

1 - Fund Detail

- Fund
- Fund Detail
- General Ledger
  Account

2 - GAAP Subfund

- GAAP Fund
- GAAP Subfund
- General Ledger
  Account

3 - Fund

- Fund
- General Ledger
  Account

4 - GAAP Fund

- GAAP Fund
- General Ledger
  Account

5 - Department Fund Detail

- Department
- Fund
- Fund Detail
- General Ledger Account

6 - Department/GAAP Subfund

- Department
- GAAP Fund
- GAAP Subfund
- General Ledger Account

7 - Department/Fund

- Department
- Fund
- General Ledger Account

8 - Department/GAAP Fund

- Department
- GAAP Fund
- General Ledger Account

DESCRIPTION: The General Ledger Account Analysis (illustrated in Exhibit VIII-35) provides a complete listing of all transactions posted to a general ledger account during the reporting period. The report is used primarily to investigate or reconcile account balances. The first line of the report displays the balance in the general ledger account at the beginning of the reporting period. If the account has a debit balance, it is displayed in the column titled 'DEBITS' and similarly if the beginning balance is a credit,

FUND   : G   GENERAL FUNDS
GL-ACCOUNT-NC: 390   DUE TO OTHER FUNDS

		-------TRANS-ID-------		----DOCUMENT-----	F		T R MF									DEBITS	CREDITS
T	DATE	NUM SEQ	D	DATE	NUMBER SF	Y	FM	C V	CT F	YR	APP	DP	PROC DATE		

														BEGINNING BALANCE	.00	
S	830309	001	00004	C	0C003000	8301	892		G	83	020	E9	830420			10,000.00-
S	830309	002	00003	0	0000000C00	8301	162		G	83	020	E9	830421			1,000.00-
L	830315	001	00004	C	2Q0000A4	8301	263		G	83	002	F9	830425		1,400.00	
S	830315	002	00018	0	0000000701	8301	892		G	83	002	F9	830420			1,400.00-
L	830318	001	00003	0	LSCACCRL30	8301	263		G	33	311	I9	830420		2,630.00	
T	830316	002	00016	C	MSCACCRL26	8301	892		G	83	311	I9	830425			89,200.00-
T	830316	002	00018	0	MSCACCRL32	8301	813		G	83	111	I9	830425		81,300.00	
T	830319	001	00022	0	00CANC33	8301	763		G	83	311	I9	830421			3,763.00-
T	830319	001	00023	0	00CANC34	8301	763		G	83	311	I9	830421			3,763.00-
													TOTAL ENTRIES THIS PERIOD	85,330.00	109,126.00-
													COMPUTED BALANCE		23,796.00-
													ENDING BALANCE PER G/L		23,796.00-
													DIFFERENCE	.00	

it is displayed in the 'CREDITS' column. Within each general ledger account, transactions are displayed that were processed during the reporting period that affected the account. The transactions are listed in 'Processing Date' sequence and the transaction amount is reported in either the DEBITS or CREDITS column as appropriate. Once all transactions have been listed, the total debit amounts and total credit amounts are computed and a computed ending account balance is displayed. (The balance is computed by adding the beginning balance, transaction debits and transaction credits).

Under the computed account balance, the ENDING BALANCE PER G/L is displayed. This balance should be exactly the same as the computed balance. If the two balances do not agree, the difference should be investigated and resolved immediately.

STATEMENT OF SUBSIDIARY ACCOUNT BALANCES

REPORT NUMBER: MBP420

FISCAL PERIOD OPTIONS: CM - Current Month

                         PM - Prior Month

                         PY - Prior Year

SORT SEQUENCE OPTIONS: There are eight sort sequence options as follows:

1 - Fund Detail	2 - GAAP Subfund	3 - Fund
● Fund ● Fund Detail ● General Ledger 　　Account	● GAAP Fund ● GAAP Subfund ● General Ledger 　　Account	● Fund ● General Ledger 　　Account

4 - GAAP Fund	5 - Department Fund Detail	6 - Department/GAAP Subfund
● GAAP Fund ● General Ledger 　　Account	● Department ● Fund ● Fund Detail ● General Ledger Account	● Department ● GAAP Fund ● GAAP Subfund ● General Ledger Account

7 - Department/Fund	8 - Department/GAAP Fund
● Department ● Fund ● General Ledger Account	● Department ● GAAP Fund ● General Ledger Account

DESCRIPTION: The Statement of Subsidiary Account Balances (illustrated in

Exhibit VIII-36) provides detailed information on the status of each

subsidiary account. The subsidiary account number provides for a further

breakdown of a general ledger account not conveniently provided by other

classification elements. For each subsidiary account, the report displays the

following financial elements:

FUND   T   TRUST AND AGENCY FUNDS

GL ACCOUNT   390   DUE TO OTHER FUNDS

SUBSID NO	ACCOUNT TITLE		BEGINNING BALANCE	CURRENT PERIOD TRANSACTION TOTALS		ENDING BALANCE
				DEBITS	CREDITS	
390001	GENERAL FUND		.00	15,000.00	30,000.00-	15,000.00-
390002	SPECIAL REVENUE FUNDS		.00	5,000.00	10,000.00-	5,000.00-
*****	GL ACCOUNT	390 *********	.00	20,000.00	40,000.00-	20,000.00-

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STATEMENT OF SUBSIDIARY ACCOUNT BALANCES

EXHIBIT VIII-36

- BEGINNING BALANCE - the account balance at the beginning of the reporting period;

- DEBITS   - the total of all transactions that debited the subsidiary account during the reporting period;

- CREDITS   - the total of all transactions that credited the subsidiary account during the reporting period;

- ENDING BALANCE - the subsidiary account balance at the end of the reporting period.

After all subsidiary accounts have been listed, a subtotal by general ledger account is computed. The subtotal should reconcile to the account balance in the trial balance.

SUBSIDIARY LEDGER ACCOUNT ANALYSIS

REPORT NUMBER: MBP422

FISCAL PERIOD OPTIONS: CM - Current Month

PM - Prior Month

SORT SEQUENCE OPTIONS: There are eight sort sequence options as follows:

1 - Fund Detail	2 - GAAP Subfund	3 - Fund

● Fund
● Fund Detail
● General Ledger
  Account
	● GAAP Fund
	● GAAP Subfund
	● General Ledger
	  Account
		● Fund
		● General Ledger
		  Account

4 - GAAP Fund	5 - Department Fund Detail	6 - Department/GAAP Subfund
● GAAP Fund ● General Ledger Account	● Department ● Fund ● Fund Detail ● General Ledger Account	● Department ● GAAP Fund ● GAAP Subfund ● General Ledger Account

7 - Department/Fund	8 - Department/GAAP Fund
● Department ● Fund ● General Ledger Account	● Department ● GAAP Fund ● General Ledger Account

DESCRIPTION: The Subsidiary Ledger Account Analysis (illustrated in

Exhibit VIII-37) provides a complete listing of all transactions posted to a

subsidiary account during the reporting period. The report is used primarily

to investigate or reconcile subsidiary account balances. The first line of

the report displays the balance in the subsidiary account at the beginning of

the reporting period. If the account has a debit balance, it is displayed in

the column titled 'DEBITS' and similarly, if the beginning balance is a credit, it is displayed in the 'CREDITS' column. Within each subsidiary account, transactions are displayed that were processed during the reporting period that affected the account. The transactions are listed in Batch Identification sequence and the transaction amount is reported in either the DEBITS or CREDITS column as appropriate. Once all transactions have been listed, the total debit amount and credit amount are computed and a computed ending balance is displayed. (The balance is computed by adding the beginning balance, transaction debits and transaction credits).

Under the computed account balance, the ENDING BALANCE PER S/L is displayed. This balance should be exactly the same as the computed balance. If the two balances do not agree, the difference should be investigated and resolved immediately.

FUND   : T   TRUST AND AGENCY FUNDS

GL-ACCOUNT : 070   ACCOUNTS RECEIVABLE

SUBSID ACCT: 070020 ACCOUNTS

								DEBITS	CREDITS
------TRANS-I------- ---DOCUMENT----			M F --APP-SYM--	PROC					
T DP DATE NUM S O D DATE NUMBER SF FM TC R C O F YR APP DP DATE									
			BEGINNING BALANCE					.00	
S F9 830315 002 00030 0 00000002 01 032 T 83 001 F9 830420									31,500.00-
S F9 830315 002 00033 0 00000005 01 265 T 83 001 F9 830420								31,500.00	
			TOTAL ENTRIES THIS PERIOD					31,500.00	31,500.00-
			COMPUTED BALANCE					.00	
			ENDING BALANCE PER S/L					.00	
			DIFFERENCE					.00	

EXHIBIT VIII-37

VENDOR LISTING IN ALPHA SEQUENCE

REPORT NUMBER: MBP463

SORT SEQUENCE OPTIONS: The sort sequence options for this report specify the type of vendors to display. The five options are as follows:

      1 - Select all vendors

      2 - Select foreign vendors

      3 - Select Hawaii vendors

      4 - Select vendor numbers with social security number

      5 - Select vendors not included in 2-4 above

In addition to the sort sequence options identified above, a listing based on a specific department's vendors can be obtained by entering the position number from the Vendor Edit Table of the department in the Department Select Option field of the report request.

DESCRIPTION: The Vendor Listing in alpha sequence (illustrated in Exhibit VIII-38) is basically a table listing of all vendors in the Vendor Edit Table in alpha sequence. See Volume II, Chapter II, 'Table Maintenance Coding Procedures' for a detailed description of each of the vendor edit table data elements.

This report request cannot be entered through the report request screen. Instead, due to the expected large volume of output, it should be submitted directly to and coordinated with EDPD by central accounting.

```
          0000003253-00  A C A DIST              |          0000007056-00  A B C SUPP              |          0000015511-00  A C L PUBL
A C A DISTRIBUTORS INC                           |A B C SUPPLY CO                                  |A C L PUBLICATIONS
MEAD RD                                          |300 W ADAMS ST                                   |STATION A
HOLBROOK            MA 02343                      |CHICAGO             IL 60606                      |CHAMPAIGN           IL 61820
                                                 |-|-                                              |-|-
          0000005295-00  A C A PROM              |          0000005130-00  A A A LAB               |          0000060435-00  A A ARCHB
A C A PROMOTIONAL BOOK CORP                      |A A A LAB                                        |A A ARCHBOLD PUBLISHER
99 MADISON AVE                                   |6296 89TH AVE SE                                 |2220 W SEVENTH ST
NEW YORK            NY 10016                      |MERCER ISLAND       WA 98040                     |LOS ANGELES         CA 90057
                                                 |-|-                                              |-|-
          0000002626-00  A A U G A               |          0000013740-00  A A B T                 |          0000007491-00  A A C J C
A A U G A                                        |A A B T                                          |A A C J C FEDERAL AFFAIRS
NEW MEXICO STATE UNIV                            |420 LEXINGTON AVE                                |WORKSHOP
                                                 |                                                 |ONE DUPONT CIRCLE NW
LAS CRUCES          NM 88001                      |NEW YORK            NY 10017                      |WASHINGTON          DC 20036
                                                 |-|-                                              |-|-
          0000015021-00  A A C R A               |          0000007485-00  A A E S P               |          0000005644-00  A A G NATL
A A C R A C                                       |A A E S P H                                       |A A G NATL OFFICE
ONE DUPONT CIRCLE N W                             |1600 W ARMORY WAY                                |1710 SIXTEENTH ST NW
WASHINGTON          DC 20036                      |SEATTLE             WA 98119                      |WASHINGTON          DC 20009
                                                 |-|-                                              |-|-
          0000003417-00  A A H E AU              |          0000015022-00  A A H P E               |          0000004569-00  A A J C SU
A A H E AUDIOTAPE PROGRAM                         |A A H P E R D PUBLICATIONS                        |A A J C SUBSCRPTN ACCT
CURRENT INF ASSOC INC                             |SALES                                            |PUBLISHER SERVICES INC
P O BOX 23                                        |P O BOX 704                                      |705 PRINCE ST
HYATTSVILLE         MD 20781                       |WALDORF             MD 20601                      |ALEXANDRIA          VA 22314
                                                 |-|-                                              |-|-
          0000004328-00  A A L L CO              |          0000017931-00  A A M D                 |          0000016285-00  A A S E C
A A L L COMM ON EXCHANGE OF                       |A A M D                                            |A A S E C
DUPLICATES                                        |5101 WISCONSIN AVE                               |815 15TH STREET N W
DEPAUL UNIV LAW LIBRARY                           |                                                 |
25 E JACKSON BLVD                                 |                                                 |
CHICAGO             IL 60604                       |WASHINGTON          DC 20016                      |WASHINGTON          DC 20005
                                                 |-|-                                              |-|-
          0000008627-00  A A T S E              |          0000017736-00  A B A U S               |          0000006036-00  A B C - CL
A A T S E L OF THE US INC                          |A B A U S A                                       |A B C - CLIO INC
UNIV OF ARIZONA                                    |BILL HALL                                        |RIVIERA CAMPUS
                                                 |P O BOX 297                                      |2040 ALAMEDA PADRE SERR
1 RUE LE NOTRE                                     |                                                 |
TUCSON              AZ 85721                        |JACKSONVILLE        IL 62651                      |SANTA BARBARA       CA 93103
                                                 |-|-                                              |-|-
          0000007036-00  A B C AIR              |          0000005599-00  A B C AIR               |          0000060001-00  A B C SCH
A B C AIR FREIGHT                                  |A B C AIR FREIGHT                                 |A B C SCHOOL SUPPLY INC
205 W 14TH ST                                      |153-32 ROCKAWAY BLVD                              |437 ARMOUR CIRCLE
                                                 |                                                 |P. O. BOX 656
BUENOS AIRES                                       |                                                 |
NEW YORK            NY 10011                        |JAMAICA             NY 11434                      |ATLANTA GEORG       LA 30324
                                                 |-|-                                              |-|-
          0000003475-00  A B DICK C              |          0000011454-00  A B L ASSO             |          0000015269-00  A B T PUBL
A B DICK CO                                        |A B L ASSOCIATES, INC.                            |A B T PUBLICATIONS
5700 WEST TOUHY AVE                                |1975 E. 65TH ST.                                 |55 WHEELER ST
CHICAGO             IL 60646                        |CLEVELAND           OH 44103                      |CAMBRIDGE           MA 02138
                                                 |-|-                                              |-|-
```

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EXHIBIT VIII-38
VENDOR LISTING IN ALPHA SEQUENCE

VENDOR LISTING BY VENDOR NUMBER
_____

REPORT NUMBER: MBP464

FISCAL PERIOD OPTIONS: There are no fiscal period options. This report is a
table listing and requesting the report will result in a listing of all
records in the table.

SORT SEQUENCE OPTIONS: The sort sequence options for this report specify
the type of vendors to display. The five options are as follows:

        1 - Select all vendors

        2 - Select foreign vendors

        3 - Select Hawaii vendors

        4 - Select vendor numbers with social security number

        5 - Select vendors not included in 2-4 above

    In addition to the sort sequence options identified above, a listing based
on a specific department's vendors can be obtained by entering the position
number from the Vendor Edit Table of the department in the Department Select
Option field of the report request.

DESCRIPTION: The Vendor Listing by Vendor Number (illustrated in
_____
Exhibit VIII-39) is basically a table listing of all vendors in the Vendor
Edit Table in vendor number sequence. See Volume II, Chapter II, 'Table
Maintenance Coding Procedures' for a detailed description of each of the
vendor edit table data elements.

    This report request cannot be entered through the report request screen.
Instead, due to the expected large volume of output, it should be submitted
directly to and coordinated with EDPD by central accounting.

0000-30069-00 AIRPORT A[...]	0000030071-00 BRUCE POHLE	0000030081-00 DOT-FAA AE
AIRPORT ADVERTISING [...]	BRUCE POHLE	DOT-FAA AERONAUTICAL CEN
[...]	[...] DRIVE	ATTENTION: AAC-23
		P O BOX 25461
[...] CA 95111	SAN JOSE CA 95120	OKLAHOMA CITY OK 7
0000-30083-00 EXPERIMENT	0000-30091-00 AMERICAN A	0000030095-00 AMERICAN P
EXPERIMENTAL AIRCRAFT	AMERICAN AIRLINES, INC.	AMERICAN PUBLIC WORKS AS
[...] INC.	ATT: C. J. SECONDO	HAWAII CHAPTER
[...]	DISBURSEMENTS ACCOUNTING	C/O EDWARD MASUOKA
	1 DAKOTA DRIVE	
HALES CORNERS WI 53130	LAKE SUCCESS NY 11040	
0000030051-00 CONTINENTAL	0000030101-00 TRANSPORT	0000030103-00 ARNOLD G P
CONTINENTAL AIRLINES	TRANSPORT WORKERS UNION OF	ARNOLD G PORTER
ATT: [...]	AMERICA LOCAL 5[...]	1229 NINETEENTH ST
ENGINEERING FACILITIES	INT. SECT. AFL/CIO	
L A INTL AIRPORT	1521 ROLLINS RD	
LOS ANGELES CA 90009	BURLINGAME CA 94010	WASHINGTON DC 2
0000030107-00 NATIONAL [...]	0000030109-00 CALIFORNIA	0000030116-00 BECHTEL IN
NATIONAL HOUSING ASSOCIATION	CALIFORNIA COUNCIL, AIA	BECHTEL INCORPORATED
111 15TH ST NW	1736 STOCKTON ST	C/O MR. L. C. LEPORT
		P O BOX 3965
WASHINGTON DC 20036	SAN FRANCISCO CA 94133	SAN FRANCISCO CA 9
0000030119-00 STEEL [...]	0000030120-00 G. P. STEN	0000030121-00 AIRPORT LI
STEEL MANUFACTURING CO.	G. P. STENNER & CO., INC.	AIRPORT LIGHTING & NAVIG
[...] 267	P O BOX 17065	AIDS CO.
		6630 TAYLOR RD
PITTSBURGH PA 15206	JACKSONVILLE FL 32216	BLACKLICK OH 4
0000030123-00 [...] ASS N	0000030125-00 GOULD, INC	0000030129-00 VISU-FLEX
[...] ASSN OF AMERICA AVIATION	GOULD, INC.	VISU-FLEX COMPANY
[...]	BURGESS BATTERY DIV.	16-1 WEST COLLINS AV
CIRCULATION DEPT.	BOX 3140	
P O BOX 5050		
CHERRY HILL NJ 08034	ST PAUL MN 55165	ORANGE CA 9
0000030131-00 [...]	0000030134-00 IPC BUSIN	0000030136-00 SPERTY'S P
[...]	IPC BUSINESS PRESS	SPERTY'S PILOT SHOP
[...] CITY NEWS	INFORMATION SERVICES, LTD.	CLERMONT CTY ARPT
	KINGSTON UPON THAMES	
	EDEN ST	
[...]	SURREY ENGLA NO KT11E	BATAVIA OH 4
0000030141-00 [...]	0000030142-00 ROCKWOOL S	0000030144-00 DODGE BLDG
THE [...] COMPANY, INC.	ROCKWOOL SYSTEMS CORPORATION	DODGE BLDG. COST SERVICE
[...] CASTLE ST	60 SECOND ST	MCGRAW-HILL INFOR. SYSTE
		1221 AVENUE/AMERICAS
[...] OH 4410	S PORTLAND ME 04106	NEW YORK NY 1

SUMMARY WARRANT VOUCHER - DETAIL LISTING

REPORT NUMBER: MBP461

FISCAL PERIOD OPTIONS: There are no fiscal period options. The Summary
Warrant Voucher - Detail Listing is automatically produced on a daily basis by
the FAMIS preliminary edit module. The report cannot be requested through the
report request screen.

SORT SEQUENCE OPTIONS: There are no sort sequence options for this report.
The report will always be produced by department, batch type, department batch
reference number, vendor number, vendor name-warrant and invoice number.

DESCRIPTION: The Summary Warrant Voucher - Detail Listing (illustrated in
Exhibit VIII-40) provides a detail listing of all disbursement transactions
within a batch. This report provides detailed support for the Summary Warrant
Voucher. For purposes of discussion, the report can be segregated into three
sections. Each of these sections is described below.

Section 1 - Batch Header Data

The first section of the report contains information from the batch header
that uniquely identifies each batch. These data elements include the
department code, batch type and department batch reference number.
Alternatively, if a batch date and number have been entered, these data
elements would be displayed in place of the department batch reference number.

EXHIBIT VIII-40

SUMMARY WARRANT VOUCHER - DETAIL LISTING

DEPT: N9 TEST DEPT N9
BATCH TYPE: L
BATCH DATE / NO: 031883 001   TRANS COUNT   7
FM: 01 WWS: G WRI: RTI: BATCH AMT   554,890.00

SEQ	TC	RM	F-YR-APP-OP	OBJ	CC	PROJ	PH	ACT	REF	DOC-SF	INVOICE	AMOUNT

LN ACE
01 ACE HARDWARE INC.   VENDOR NO-SUF: 2135656711-01
   1990 ALA MOANA BLVD
   HONOLULU   HI 96813

007	221		G-83-121-N9	7200	1101						INV-0000001000	9,380.00
006	221		G-83-121-N9	7200	1102						INV-0000001000	9,370.00
005	241	P	G-83-122-N9	7200	1101					PO11111111	INV-0000001000	9,360.00
004	241	P	G-83-122-N9	7200	1102					PO11111112	INV-0000001000	9,350.00
003	241	P	G-83-122-N9	7200	1103					PO11111113	INV-0000001000	9,340.00
002	241	P	G-83-122-N9	7200	1104					PO11111114	INV-0000001000	8,090.00

INVOICE TOTAL   54,890.00

VENDOR TOTAL   54,890.00

LN GLEN TEST TRANSACTIONS
02 GLENN MISC TC ENTRIES   VENDOR NO-SUF: 709131976T-00
   PO BOX ONE
   HONO   HI 96813

| 001 | 221 | | G-83-121-N9 | 3700 | | | | | | | | 500,000.00 |

VENDOR TOTAL   500,000.00

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In addition to the identification information, the first section of the report also displays other input data elements that apply to all transactions in the batch. These data elements are defined as follows:

- FM - Fiscal Month;
- WWS - Warrant Writing Subfund;
- WRI - Warrant Routing Indicator; and
- RTI - Red Tag Indicator.

Coding requirements for each of these data elements are defined in Volume I, Chapter VI - 'Document Preparation' of the FAMIS Procedures Manual.

Section 2 - Vendor Payment Data

The second section of the report identifies the vendor name. Each vendor name is displayed on two lines. The first line contains the vendor name as it was entered on the accounting source documents. The second line contains the vendor name retrieved from the vendor edit table based on the vendor code. Both names are provided to enable a visual verification that the vendor number entered and name retrieved matches the vendor name on the source document. If the vendor name was not entered or the vendor number could not find a matching record in the vendor edit table, only a single name will be displayed.

If there are more vendor payments in a single batch than can be displayed on a single page, the vendor listing will continue on the following pages.

Section 3 - Transaction Listing

Within each vendor, all payment transactions are listed. The transactions are displayed with selected input data elements and the transaction amount. Subtotals are printed by invoice and vendor. There is a blank line between transactions to facilitate the input of corrections if necessary.

SUMMARY WARRANT VOUCHER

REPORT NUMBER: MBP462

FISCAL PERIOD OPTIONS: There are no fiscal period options. The Summary
Warrant Voucher report is automatically produced on a daily basis by the FAMIS
preliminary edit module. The report cannot be requested through the report
request screen.

SORT SEQUENCE OPTIONS: There are no sort sequence options. The report will
always be sorted by department, batch type, department batch reference number,
vendor number and vendor name.

DESCRIPTION: The Summary Warrant Voucher (illustrated in Exhibit VIII-41) is
a summarized listing of disbursement amounts by vendor. The data contained on
the report is based on transactions submitted by a department to the FAMIS
preliminary edit module. The report is actually a turnaround document that is
submitted by the department to central accounting for processing and payment.
As illustrated in Exhibit VIII-38, the report is separated into four
sections. Each of these sections are described below.

Section 1 - Batch Header Data

The first section of the report contains information from the batch header
that uniquely identifies each batch. These data elements include the
department code, batch type and department batch reference number.
Alternatively, if a batch date and number have been entered, these data
elements would be displayed in place of the department batch reference number.

EXHIBIT VIII-41

MBP462 STATE OF HAWAII PAGE 1

SUMMARY WARRANT VOUCHER

DEPT: N9 TEST DEPT N9
BATCH TYPE: L
BATCH DATE: 031883   BATCH NO: 001
FM: 01   WHS: G AKI: RTI:

LINE	VENDOR NAME	VENDOR NO-SFX	AMOUNT
01	ACE ACE HARDWARE INC.	2135656711 01	54,890.00

LINE	VENDOR NAME	VENDOR NO-SFX	AMOUNT
02	GLEN TEST TRANSACTIONS GLENN MISC TC ENTRIES	709131976T 00	500,000.00

VOUCHER FINAL TOTAL   554,890.00

DISTRIBUTION BY ALLOTMENT CATEGORY

TC	F-FY-APP-OP	AC	OBJ	VOUCHER TOTAL
221	G-83-121-N9	20		518,750.00
241	G-83-122-N9	20		36,140.00

FOR COMPTROLLER DEPT USE BY DATE	I DO HEREBY CERTIFY THAT THE FOREGOING DEMANDS (A) ARE FOR SERVICES WHICH HAVE BEEN FAITHFULLY PERFORMED AND/OR FOR MATERIALS AND SUPPLIES RECEIVED IN GOOD ORDER AND CONDITION, (B) ARE CORRECT IN EVERY RESPECT AND (C) HAVE NOT BEEN PREVIOUSLY PAID	BATCH DATE MM/DD/YY
AUDIT		
APPROVE		BATCH NO
REGISTER		
POSTED	SUBORDINATE OFFICER RESPONSIBLE	COMPTROLLER VOUCHER NUMBER
WARRANTS	APPROVED FOR PAYMENT	
MAIL-DEL	HEAD OF DEPARTMENT	

In addition to the identification information, the first section of the report also displays other input data elements that apply to all transactions in the batch. These data elements are defined as follows:

- FM - Fiscal Month;
- WWS - Warrant Writing Subfund;
- WRI - Warrant Routing Indicator; and
- RTI - Red Tag Indicator.

Coding requirements for each of these data elements are defined in Volume I, Chapter VI - 'Document Preparation' of the FAMIS Procedures Manual.

Section 2 - Vendor Payment Data

The second section of the report displays payment amounts by vendor. Each payment amount may represent the summarization of multiple accounting transactions. Vendor name information is displayed on two lines. The first line contains the vendor name as it was entered on the accounting source documents. The second line contains the vendor name retrieved from the vendor edit table based on the vendor code. Both names are provided to enable a visual verification that the vendor number entered and name retrieved matches the vendor name on the source document. If the vendor name was not entered or the vendor number could not find a matching record in the vendor edit table, only a single name will be displayed.

If there are more vendor payments in a single batch than can be displayed on a single page, the vendor listing will continue on the following pages.

Section 3 - Distribution By Allotment Category

As its name implies, this section summarizes disbursement amounts by accounting classification data elements. This data is sorted and summarized by transaction code, fund, fiscal year, appropriation, department, allotment category, and object (if major object is 80-99). The accounting distribution information will always be printed on the first page of the report.

Section 4 - Certification

The fourth section of the report is the certification section. It provides for signatures of departmental personnel, and two sections that are completed by central accounting personnel. The certification section will always be printed on the first page of the report.

PROCEDURES FOR ENTERING REPORT REQUEST TRANSACTIONS

The Report Request Maintenance/Inquiry screen (illustrated in Exhibit VIII-42) can only be accessed through the master menu screen. The screen can be displayed by entering option '90' on the master menu and depressing the 'ENTER' key. This procedure clears the menu screen and displays the Report Request Maintenance/Inquiry Screen. Only central accounting personnel will have access to this screen.

Screen Format

The format of the Report Request Maintenance/Inquiry Screen is very similar to the format of the input coding form. All of the data elements contained on the screen are defined in Exhibit VIII-42 except the C/D FLAG. The C/D FLAG is a one-character code used to specify the action to be performed against an existing report request transaction. The valid values are:

- D - delete the transaction.
- C - change the transaction.

The C/D FLAG should only be entered when using function M - Modify.

Options

When the Report Request Screen is accessed, the cursor will appear on the top line of the screen beside 'ENTER FUNCTION'. One of the four functions displayed on the screen must be selected. These four functions are:

- ADD - which will enable the user to add report request transactions to the daily input file;

- CLEAR SCREEN - which will enable the user to clear the report request screen of all transactions displayed;

- MODIFY - which will enable the user to modify a previously entered report request transaction; and

EXHIBIT VIII-42

REPORT REQUEST MAINTENANCE/INQUIRY

ENTER FUNCTION: X (A=ADD, C=CLEAR SCREEN, M=MODIFY, R=RECALL)

C/D FLAG	REPORT ID	DIST CODE	PER IOD	REQ OPT	OUT PUT	MONTHLY SELECT OPTIONS 1 2 3 4 5 6 7 8 9 0 1 2	DEPARTMENT SELECT OPTIONS 1 2 3 4 5 6 7 8 9 0
X	XXXXX	X	XX	X	X	XXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
X	XXXXX	X	XX	X	X	XXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
X	XXXXX	X	XX	X	X	XXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
X	XXXXX	X	XX	X	X	XXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
X	XXXXX	X	XX	X	X	XXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
X	XXXXX	X	XX	X	X	XXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
X	XXXXX	X	XX	X	X	XXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
X	XXXXX	X	XX	X	X	XXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
X	XXXXX	X	XX	X	X	XXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
X	XXXXX	X	XX	X	X	XXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
X	XXXXX	X	XX	X	X	XXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
X	XXXXX	X	XX	X	X	XXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
X	XXXXX	X	XX	X	X	XXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
X	XXXXX	X	XX	X	X	XXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXX
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXX

● RECALL - which will enable the user to display up to fourteen report request transactions that have previously been entered.

It should be noted that these are data entry functions that tell the system what action is to be taken to ADD, MODIFY or RECALL report request transactions.

Procedures To Add A Report Request Transaction

Once the report request screen has been displayed, report request transactions may be added to the report request input file by selecting Function 'A' - ADD. The 'ADD' function will be the most frequently selected function. When the 'A' is entered, the cursor will move to the body of the screen and prompt for entry of the first report request. Report request transactions may then be keyed directly from the input coding form.

The CHANGE/DELETE flag is not required when adding transactions to the report request input file. This field may be skipped by depressing the 'TAB' key or space bar. The cursor will then prompt for entry of the report identification code. Entry of the appropriate codes will cause the cursor to move to each of the report request input data fields. Data fields not required for a particular report request transaction may be skipped by depressing the 'TAB' key. Once the complete report request transaction has been entered, the 'TAB' key can be depressed to move the cursor to the next line.

The procedures described above for entering report request transactions can be repeated for each additional transaction. Up to fourteen report request transactions may be entered on the screen at a single time. When the screen is full or all transactions have been keyed, the data entered may be edited and saved by depressing the 'ENTER' key. The procedures to add a

report request transaction once the report request screen is displayed are summarized as follows:

1 - Enter Function 'A'.

2 - Tab or space through the column entitled 'C/D FLAG'.

3 - Enter the report request transaction. Blank fields may be skipped by depressing the 'TAB' key.

4 - When all transactions have been entered or the screen is full, depress the 'ENTER' key.

When the 'ENTER' key is depressed, the report request transactions are subjected to a series of edits. Valid transactions are removed from the screen, placed on the error correction input file, and the message 'VALID TRANSACTIONS SAVED' is displayed at the bottom of the screen. If errors are detected on the report request transaction itself, the erroneous field is highlighted, and the appropriate error message is displayed at the bottom of the screen.

Procedures To Recall A Report Request Transaction

During the day, it may be necessary to review report request transactions that have already been keyed. This can be accomplished by selecting Function 'R' - RECALL displayed on the top of the report request screen. This function will enable the user to display all report request transactions on the input file.

Selection of Function 'R' will cause the cursor to move to the column titled 'C/D FLAG'. Since no other fields are required to recall the report request transactions, the 'ENTER' key should be depressed. When the 'ENTER' key is depressed, the system will find and display up to fourteen report request transactions on a single screen.

Once the transactions have been displayed, the cursor will return to the top of the screen and prompt for entry of another function. If the user desires to modify one of the transactions displayed, then Option 'M' should be entered. Procedures for modifying existing report request transactions are described below. Otherwise, a 'C' should be entered to clear the screen. The cursor will then prompt for entry of another function. These procedures are summarized as follows:

1 - Enter Function 'R'.

2 - Depress the 'ENTER' key to display previously entered report request transactions.

3 - Enter either Function 'M' to modify one of the transactions displayed or Function 'C' to clear the screen.

The user may then select any of the other data entry options.

Procedures To Modify A Report Request Transaction

Previously entered report request transactions may need to be modified or even deleted from the input file. This can be accomplished by selecting Function 'M' - Modify. Since modifications can only be made to transactions displayed on the screen, this function can only be exercised after the 'RECALL' function.

When Function 'M' is entered, the cursor will move to the first line of the screen. The user may then move the cursor down the column titled 'C/D FLAG' to the transaction to be modified. If the transaction is to be deleted, a 'D' should be entered in the 'C/D FLAG' column next to that transaction. If no modifications are required to other transactions, the 'ENTER' key should be depressed. The flagged transactions will be deleted and the cursor will appear at the top of the screen prompting for entry of another function.

If it is desired to change one or more of the report request transactions displayed, then a 'C' should be entered in the 'C/D FLAG' column. The user can then 'TAB' to the field to be changed and make the appropriate change.

Once the 'RECALL' function has been exercised and report request transactions displayed on the screen, the procedures to modify a report request transaction are summarized as follows:

1 - Enter Function 'M'.

2 - Move the cursor down the 'C/D FLAG' column to the report request to be modified.

3 - Enter a 'D' if the transaction is to be deleted or a 'C' if it is to be changed.

4 - If a 'C' is entered in Step 3, make the desired change.

5 - When all of the desired modifications have been entered, depress the 'ENTER' key.

Error Messages

The input report request transactions will be subjected to a number of edits before they are accepted by the system. These edits will be performed when the 'ENTER' key is depressed. Valid report request transactions will be accepted and invalid report request transactions will be displayed on the screen with the invalid fields highlighted. Additionally, an error message will be shown at the bottom of the screen. The various error messages and their meaning are identified in Exhibit VIII-43.

EXHIBIT VIII-43

REPORT REQUEST SCREEN ERROR MESSAGES

ERROR MESSAGE	DESCRIPTION
'INVALID REPORT ID'	The operator has entered an invalid Report ID.
'INVALID DISTRIBUTION CODE'	The operator has entered an invalid Distribution Code. Valid values are 'A' and 'B'.
'INVALID PERIOD'	The operator has entered an invalid Reporting Period. Valid values are 'DY'; 'CM'; 'PM'; and 'PY'. Not all of these values are valid for every Report.
'INVALID REQUEST OPTION'	The operator has entered an invalid Reporting Option. Valid values are 1 through 9 and not all of these values are valid for every Report.
'INVALID OUTPUT CODE'	The operator has entered an invalid Output Code. Valid values are 1 through 5. If an output code is not entered, the default is 1.
'MONTHS CURRENTLY NOT USED'	The operator has entered a Monthly Select Option(s). The monthly select options are reserved for future use.
'DEPT-1 MUST BE NON-BLANK'	The operator has not entered a Department Code in the first Department Select Option.
'INVALID FUNCTION ENTERED..... PLEASE REENTER'	The operator has entered an invalid Function. Valid values are 'A', 'C','M'and 'R'.
'INVALID PA-KEY SELECTED..... PLEASE REENTER'	The operator has depressed an invalid PA-key.
'INVALID PF-KEY SELECTED PLEASE REENTER'	The operator has depressed an invalid PF-key.
'THE MBPRR FILE HAS NOT BEEN OPENED.....PLEASE CONTACT EDPD'	The Report Request transaction file is closed and the transaction(s) could not be written.

EXHIBIT VIII-43

REPORT REQUEST SCREEN ERROR MESSAGES

ERROR MESSAGE

DESCRIPTION

'INVALID DATA ENTERED FOR
RECALL.....RECORD NOT FOUND.
PLEASE CORRECT AND REENTER'

The operator has entered invalid data in
one or more of the following fields:
- REPORT ID
- DIST CODE
- PERIOD
- REQ OPT.

The errors must be corrected and the
operator must again depress the
'ENTER' key.

DAILY STATUS OF ESTIMATED SPECIAL APPROPRIATIONS

REPORT NUMBER: MBP431

FISCAL PERIOD OPTIONS: CM - Current Month

PM - Prior Month

PY - Prior Year

SORT SEQUENCE OPTIONS: There are two sort sequence options as follows:

1 - Statewide	2 - Department
● Fund	● Department
● Department	● Division
● Fiscal Year	● Fund
● Appropriation Account	● Fiscal Year
	● Appropriation Account

DESCRIPTION: The Daily Status of Estimated Special Appropriations
(illustrated in Exhibit VIII-44) presents a comparison of budgetary
authorization to revenue realization for all appropriated revenue accounts.
(Appropriated revenue accounts are identified by Appropriation Type Indicator
values of 2, 3 and 5 in the Appropriation Symbol Table). The transactions
reflected on this report include both (a) the legislative authorization for
appropriated revenue accounts and (b) all receipt transactions posting to an
appropriated revenue account. Financial elements displayed on the report are:

● EST SPECIAL APPN - the cumulative balance of Estimated Special
Appropriations recorded at the beginning of the fiscal year per the
Appropriation Account plus any adjustments recorded during the
fiscal year.

● Receipts - the cumulative amount of all revenue and non-revenue receipt postings plus any revenue/non-revenue receipt adjustments for the reporting fiscal period.

● Unattained Balance - the difference between Estimated Special Appropriations and Receipts.

When the Statewide option is selected, the report provides subtotals by Department and totals by Fund. When the departmental option is selected, the report provides subtotals by Fund within Department and totals by Department.

FUND: T   TRUST AND AGENCY FUNDS

APPROPRIATION SYMBOL	*-----------------TITLE-----------------*	EST SPECIAL APPN	RECEIPTS	UNATTAINED BALANCE
DEPT: A AGRICULTURE				
T-84-901-A	TEMPORARY DEPOSITS - ANIMAL INDUSTRY	35,082.00	6,477.14	28,604.86
T-84-902-A	CONTRIBUTIONS D/T PLANT QUARTINE INSP	.00	17,774.92	17,774.92-
T-84-903-A	TEMPORARY DEPOSITS-MARKETING & ECONOMICS	.00	14,019.33	14,019.33-
T-84-904-A	TEMPORARY DEPOSITS - PLANT INDUSTRY	.00	400.00	400.00-
T-84-905-A	STUDY ON PAPAYA FUMIGATION PROCESSING	.00	2,922.22	2,922.22-
T-84-906-A	PRODUCERS SETTLEMENT FUND	.00	.00	.00
T-84-910-A	PLANT QUARTINE PREDEPARTURE INSPECTION	630,795.00	165,000.00	465,795.00
T-84-911-A	LOAN REPAYMENT COLLECTED-COUNTY-HAWAII	.00	7,510.42	7,510.42-

TOTAL UNATTAINED BALANCE BY DEPARTMENT A :   451,772.97

TOTAL UNATTAINED BALANCE BY FUND T: 451,772.97

END OF REPORT MBP431

EXHIBIT VIII-44

DETAIL REPORT OF APPROPRIATIONS

REPORT NUMBER: MBP433

FISCAL PERIOD OPTIONS: CM - Current Month

PM - Prior Month

PY - Prior Year

SORT SEQUENCE OPTIONS: There are two sort sequence options as follows:

1 - Statewide	2 - Department
● Fund	● Department
● Department	● Division
● Fiscal Year	● Fund
● Appropriation Account	● Fiscal Year
	● Appropriation Account

DESCRIPTION: The Detail Report of Appropriations (illustrated in Exhibit
VIII-45) presents all balances carried in the Appropriation File. The various
balances are presented separately as individual amounts. No computations are
performed to combine various balances or to calculate remaining available
balances. The balances displayed on the report are:

- ORIGINAL APPN - the cumulative balance of all postings to Original
  Appropriations.

- RESTRICTED APPN - the cumulative balance of all postings to
  Restricted Appropriations.

- LAPSED APPN - the cumulative balance of all postings to Lapsed
  Appropriations.

- ACCRUED EXP - the cumulative balance of all postings to Accrued
  Expenditures.

- CASH EXP - the cumulative balance of all postings to Cash
  Expenditures.

- CONTRACT ENCMB - the cumulative balance of all postings to Contract Encumbrances.

- CLAIMS ENCMB - the cumulative balance of all postings to Claims Encumbrances.

- ACCR REV ATTAIN - the cumulative balance of all postings to Accrued Revenue Attainments.

- REV ATTAINMENT - the cumulative balance of all postings to Revenue Attainments.

- CONTINUING APPN - the cumulative balance of all postings to Continuing Appropriations.

- APPN TRANSFERS - the cumulative balance of all postings to Appropriation Transfers.

- CSH TRANF LOAN IN - the cumulative balance of all postings to Cash Transfer Loans In.

- ALLOTMENT QTR1 - the cumulative balance of all postings to Allotment Quarter 1.

- ALLOTMENT QTR2 - the cumulative balance of all postings to Allotment Quarter 2.

- ALLOTMENT QTR3 - the cumulative balance of all postings to Allotment Quarter 3.

- ALLOTMENT QTR4 - the cumulative balance of all postings to Allotment Quarter 4.

- OTHER ALLOTMENT - the cumulative balance of all postings to Allotment Other.

- CONTINUING ALLOT - the cumulative balance of all postings to Continuing Allotments.

- ALLOT REVERSIONS - the cumulative balance of all postings to Allotment Reversions.

- ALLOT INVESTMENTS - the cumulative balance of all postings to Allotment Investments.

- ALLOT TRANSFERS - the cumulative balance of all postings to Allotment Transfers.

- ESTIMATED REV - the cumulative balance of all postings to Estimated Revenues.

- APPN INVESTMENTS - the cumulative balance of all postings to Appropriation Investments.

- ALLOT RESTRICTION - the cumulative balance of all postings to Allotment Restrictions.

- EST SPECIAL APPN - the cumulative balance of all postings to Estimated Special Appropriations.

- CONTR ENCMB INVEST - the cumulative balance of all postings to Contract Encumbrance Investments.

- CLAIMS ENCB INVEST - the cumulative balance of all postings to Claims Encumbrance Investments.

- EST REV ADJUST - the cumulative balance of all postings to Estimated Revenue Adjustments.

- CSH TRANF LOAN OUT - the cumulative balance of all postings to Cash Transfer Loans Out.

The cumulative effect of all transactions that have posted to the Appropriation File as of the end of the current month, prior month or prior year (depending on the option selected) are presented. The report provides no subtotals. Only the individual balances for each account are presented.

APPROPRIATION SYMBOL / TITLE

--- F I N A N C I A L   B A L A N C E S-------------- -----------------------------------

ORIGINAL APPN	RESTRICTED APPN	LAPSED APPN	ACCRUED EXP	CASH EXP	CONTRACT ENCMB
CLAIMS ENCME	ACCR REV ATTAIN	REV ATTAINMENT	CONTINUING APPN	APPN TRANSFERS	CSH TRANF LOAN IN
ALLOTMENT QRT1	ALLOTMENT QRT2	ALLOTMENT QRT3	ALLOTMENT QRT4	OTHER ALLOTMENT	CONTINUING ALLOT
ALLOT REVERSIONS	ALLOT INVESTMENTS	ALLOT TRANSFERS	ESTIMATED REV	APPN INVESTMENTS	ALLOT RESTRICTION
EST SPECIAL APPN	CONTR ENCME INVEST	CLAIMS ENCR INVEST	EST REV ADJUST	CSH TRANF LOAN OUT	

S-84-302-A / AGRICULTURE-DISTRIBUTION SYSTEM IMPVT

ORIGINAL APPN	RESTRICTED APPN	LAPSED APPN	ACCRUED EXP	CASH EXP	CONTRACT ENCMB
7,409.38	.00	.00	.00	2,189.53	.00
120.00	.00	7,409.38	8,117.58	.00	.00
12,220.66	.00	.00	.00	.00	.00
.00	.00	.00	.00	.00	.00
140,305.00	.00	.00	.00	.00	

S-84-303-A / FINANCIAL ASSISTANCE FOR AGRICULTURE

ORIGINAL APPN	RESTRICTED APPN	LAPSED APPN	ACCRUED EXP	CASH EXP	CONTRACT ENCMB
75,847.02	.00	.00	.00	386,910.00	.00
.00	.00	75,847.02	7,113,401.14	.00	.00
.00	.00	.00	.00	.00	6,713,401.14
.00	5,500,000.00	.00	.00	.00	.00
2,000,000.00	.00	.00	.00	.00	

S-84-305-A / DISTRIBUTION SYS IMPROVEMENT FOR AGR

ORIGINAL APPN	RESTRICTED APPN	LAPSED APPN	ACCRUED EXP	CASH EXP	CONTRACT ENCMB
.00	.00	.00	.00	.00	.00
.00	.00	.00	.00	.00	.00
.00	.00	.00	.00	.00	.00
.00	.00	.00	.00	.00	.00
200,000.00	.00	.00	.00	.00	

S-84-306-A / HAWAII AGRICULTURAL PRODUCTS REVOLVING

ORIGINAL APPN	RESTRICTED APPN	LAPSED APPN	ACCRUED EXP	CASH EXP	CONTRACT ENCMB
.00	.00	.00	.00	.00	.00
.00	.00	.00	311.47	.00	.00
.00	.00	.00	.00	.00	311.47
.00	.00	.00	.00	.00	.00
.00	.00	.00	.00	.00	

S-84-310-A / HAWAII AQUACULTURE LOAN RESERVE FUND

ORIGINAL APPN	RESTRICTED APPN	LAPSED APPN	ACCRUED EXP	CASH EXP	CONTRACT ENCMB
2,322.39	.00	.00	.00	.00	.00
.00	.00	2,322.39	18,215.08	.00	.00
.00	.00	.00	.00	.00	.00
.00	.00	.00	.00	.00	.00
.00	.00	.00	.00	.00	

S-84-311-A / FINANCIAL ASSISTANCE FOR AQUACULTURE

ORIGINAL APPN	RESTRICTED APPN	LAPSED APPN	ACCRUED EXP	CASH EXP	CONTRACT ENCMB
1,361.41	.00	.00	.00	.00	.00
.00	.00	1,361.41	211,881.04	.00	.00
.00	.00	.00	.00	.00	211,881.04
.00	150,000.00	.00	.00	.00	.00
200,000.00	.00	.00	.00	.00	

VIII-133

EXHIBIT VIII-45

DETAIL REPORT OF ALLOTMENTS

REPORT NUMBER: MBP434

FISCAL PERIOD OPTIONS: CM - Current Month

PM - Prior Month

PY - Prior Year

SORT SEQUENCE OPTIONS: There are two sort sequence options as follows:

1 - Statewide	2 - Department
● Fund	● Department
● Department	● Division
● Fiscal Year	● Fund
● Appropriation Account	● Fiscal Year
● Allotment Category	● Appropriation Account
	● Allotment Category

DESCRIPTION: The Detail Report of Allotments (illustrated in Exhibit VIII-46) presents all balances carried in the Allotment File. The various balances are presented separately as individual amounts. No computations are performed to combine various balances or to calculate remaining available balances. The balances displayed on the report are:

● ALLOTMENT QTR 1 - the cumulative balance of all postings to Allotments - First Quarter.

● ALLOTMENT QTR 2 - the cumulative balance of all postings to Allotments - Second Quarter.

- ALLOTMENT QTR 3 - the cumulative balance of all postings to Allotments - Third Quarter.

- ALLOTMENT QTR 4 - the cumulative balance of all postings to Allotments - Fourth Quarter.

- ALLOT REVERSIONS - the cumulative balance of all postings to Allotment Reversions.

- ACCRUED EXP - the cumulative balance of all postings to Accrued Expenditures.

- CASH EXP - the cumulative balance of all postings to Expenditures.

- CONTRACT ENCMB - the cumulative balance of all postings to Contract Encumbrances.

- CLAIMS ENCMB - the cumulative balance of all postings to Claims Encumbrances.

- CONTINUING ALLOT - the cumulative balance of all postings to Continuing Allotments.

- ALLOT INVESTMENTS - cumulative balance of all postings to Allotment Investments.

- OTHER ALLOTMENTS - the cumulative balance of all postings to Other Allotments.

- ALLOT TRANSFERS - cumulative balance of all postings to Allotment Transfers.

- ALLOT RESTRICTION - the cumulative balance of all postings to Allotment Restriction.

- CONTR ENC INVEST - cumulative balance of all postings to Contract Encumbrance Investments.

- CLAIM ENC INVEST - cumulative balance of all postings to Claims Encumbrance Investments.

The cumulative effect of all transactions that have posted to the Allotment File as of the end of the current month, prior month or prior year (depending on the option selected) are presented. The report provides no subtotals. Only the individual balances for each account are presented.

MBP434-A ***** OPTION: 1 ****** STATE OF HAWAII FINANCIAL ACCOUNTING & MANAGEMENT INFORMATION SYSTEM **************** DEPT: ZZ

DETAIL REPORT OF ALLOTMENTS

08/29/83 (22:22)****** CURRENT MO-TO-DATE *************** AS OF 08/29/83 ************************************** RUN PAGE: 28

APPROPRIATION SYMBOL / TITLE
ALLOTMENT CATEGORY / TITLE

--F I N A N C I A L   B A L A N C E S---

ALLOTMENT QTR1	ALLOTMENT QTR2	ALLOTMENT QTR3	ALLOTMENT QTR4	ALLOT REVERSIONS	ACCRUED EXP
CASH EXP	CONTRACT ENCMB	CLAIMS ENCMB	CONTINUING ALLOT	ALLOT INVESTMENTS	OTHER ALLOTMENTS
ALLOT TRANSFERS	ALLOT RESTICTION	CONTS ENC INVEST	CLAIM ENC INVEST		

G-83-151-A / DISTRIBUTION SYSTEMS IMPVMNT FOR AG
20 / OTHERS

.00	.00	.00	.00	.00	.00
47,677.34	151,652.98	33,319.12	232,649.42	.00	.00
.00	.00	.00	.00		

G-83-159-A / DATA COLLECTION FOR AGRICULTURE
10 / PAYROLL

.00	.00	.00	.00	.00	.00
677.00	.00	.00	677.00	.00	.00
.00	.00	.00	.00		

G-83-159-A / DATA COLLECTION FOR AGRICULTURE
20 / OTHERS

.00	.00	.00	.00	.00	.00
123.94	.00	6,774.98	6,698.82	.00	.00
.00	.00	.00	.00		

G-83-192-A / GENERAL ADMINISTRATION FOR AGRICULTURE
10 / PAYROLL

.00	.00	.00	.00	.00	.00
1,151.00	.00	.00	1,151.00	.00	.00
.00	.00	.00	.00		

G-83-192-A / GENERAL ADMINISTRATION FOR AGRICULTURE
20 / OTHERS

.00	.00	.00	.00	.00	.00
9,612.05	47,041.15	25,491.92	82,901.05	.00	.00
.00	.00	.00	.00		

G-83-305-A / SUGAR RESEARCH AND DEVELOPMENT
20 / OTHERS

.00	.00	.00	.00	.00	.00
100,000.00	.00	.00	100,000.00	.00	.00
.00	.00	.00	.00		

G-84-010-A / TESTING & CERTIFICATION OF CONSUMER GOOD
10 / PAYROLL

129,436.00	.00	.00	.00	.00	.00
43,850.96	.00	.00	.00	.00	.00
.00	.00	.00	.00		

G-84-010-A / TESTING & CERTIFICATION OF CONSUMER GOOD
20 / OTHERS

9,177.00	.00	.00	.00	.00	.00
256.99	.00	3,396.03	.00	.00	.00
.00	.00	.00	.00		

VIII-136

EXHIBIT VIII-46

LISTING OF CONTRACTS BY VENDOR OR BY ASSIGNEE

REPORT NUMBER: MBP496

SORT SEQUENCE OPTIONS: There are two sort sequence options as follows:

1 - Vendor	2 - Assignee
● Department	● Department
● Vendor Name	● Assignee Name
● Vendor Number	● Assignee Number
● Vendor Number Suffix	● Vendor Name
● Assignee Name	● Vendor Number
● Assignee Number Suffix	● Vendor Number Suffix
● Appropriation Symbol	● Appropriation Symbol

DESCRIPTION: The Listing of Contracts by Vendor or by Assignee Report (illustrated in Exhibit VIII-47) presents the available contract balance for each contract. The available contract balance is reported in the column entitled 'CONTRACT AMT' and is calculated as the original amount plus or minus any adjustments less the liquidated amount. The report lists contract balances by two options. The first option presents all contracts by Vendor Name within Department. The second option presents all contracts by Assignee Name within Department.

There are no subtotals or totals presented in this report.

EXHIBIT VIII-47

VIII-138

————VENDOR NAME————	VENDOR-NO/SFX	*———ASSIGNEE NAME———*	ASSIGNEE/SFX	CONTRACT/SFX	APPN SYMBOL	CONTRACT AMT
DIGITAL EQUIPMENT CORP.	J0000H4925-00			00014112/01	G83028F	9,567.79
DIGITAL EQUIPMENT CORP.	C000084925-00			00014171/01	G83044F	9,342.53
DIGITAL EQUIPMENT CORP.	C0000E4925-00			00014479/01	G82021F	15,638.00
DIGITAL EQUIPMENT CORP.	C0000E4925-00			00014475/05	G82044F	19,500.00
DIGITAL EQUIPMENT CORP.	C000084925-00			00014474/04	G82028F	50,500.00
DIGITAL EQUIPMENT CORP.	C000084925-00			00014475/03	G82025F	8,918.00
DIGITAL EQUIPMENT CORP.	00000F4925-00			00014479/02	G62024F	15,000.00
DIGITAL EQUIPMENT CORP.	C0000E4525-00			00014272/01	G83035F	14,820.00
DIGITAL EQUIPMENT CORP.	0000084925-00			00014269/01	G83035F	.00
DIGITAL EQUIPMENT CORP.	C00006492S-00			00014501/03		4,096.67
DIGITAL EQUIPMENT CORP.	C0000C64525-00			00014501/02	S83381F	3,066.67
DIGITAL EQUIPMENT CORP.	C00C054925-00			00014501/01	GF3024F	4,096.75
DIGITAL EQUIPMENT CORP.	J000084925-00			C0014500/03		374.47
DIGITAL EQUIPMENT CORP.	C0000H4925-00			00014500/02	S63381F	870.34
DIGITAL EQUIPMENT CORP.	C000084925-00			00014500/01	GE3024F	374.47
DIGITAL EQUIPMENT CORP.	C0000E4925-00	CHASE MANHATTAN SERVICE CORP.	U000101237-02	00014481/03	S83391F	15,969.06
DIGITAL EQUIPMENT CORP.	C0000b4925-00	CHASE MANHATTAN SERVICE CORP.	0000101237-E2	00014481/02	G65024F	11,075.01
DIGITAL EQUIPMENT CORP.	C0000c4925-00	CHASE MANHATTAN SERVICE CORP.	C0CC101237-E2	00014481/01	G82024F	2,891.70
DIGITAL EQUIPMENT CORP.	C0000c64925-00			00014479/16		5,000.00
DIGITAL EQUIPMENT CORP.	C0000084925-00			00014479/15	S83381F	6,000.00
DIGITAL EQUIPMENT CORP.	C000084925-00			00014479/14	G83028F	26,630.06
DIGITAL EQUIPMENT CORP.	C000C84925-00			00014479/13	G83024F	8,000.00
DIGITAL EQUIPMENT CORP.	C000084925-00			00014479/12	G83013F	23,444.40
DIGITAL EQUIPMENT CORP.	C0000F4925-00			00014479/11	T82902F	9,860.00
DIGITAL EQUIPMENT CORP.	C00C034925-00			00014479/10	S82391F	5,193.00
DIGITAL EQUIPMENT CORP.	C0000H4925-00			00014479/09	S82355F	1,224.00
DIGITAL EQUIPMENT CORP.	C0000E4925-00			00014479/08	S82309F	1,500.00
DIGITAL EQUIPMENT CORP.	C0000E4925-00			00014479/07	G82135F	4,646.00
DIGITAL EQUIPMENT CORP.	C000084925-00			00014479/06	G82054F	4,408.00
DIGITAL EQUIPMENT CORP.	C0000C4925-90	CHASE MANHATTAN SERVICE CORP.	C000101237-80	00014314/01	G03021F	1,584.82
DIGITAL EQUIPMENT CORP.	C0000c4925-90	CHASE MANHATTAN SERVICE CORP.	0000101237-90	00014314/03	S82355F	6,601.92
DIGITAL EQUIPMENT CORP.	C000084925-80	CHASE MANHATTAN SERVICE CORP.	0000101237-80	00014314/02	S83355F	55,994.44
DIGITAL EQUIPMENT CORP.	C000084925-00	CHASE COMMERCIAL CORPORATION	0000101236-80	00010858/02	S83355F	8,633.35
DIGITAL EQUIPMENT CORP.	C0000E4925-00	CHASE COMMERCIAL CORPORATION	0000101236-80	00010858/01	G83132F	10,067.78
DIGITAL EQUIPMENT CORP.	C0000b4925-C0			00009149/01	G83026F	8,322.91
DIGITAL EQUIPMENT CORP.	J0000c4925-00			C0010560/02	G64024F	5,311.49
DIGITAL EQUIPMENT CORP.	C0000E4925-00			00010580/01	G83024F	.00
DIGITAL EQUIPMENT CORP.	G0000H4925-00			0C012950/01	G80064F	2,291.76
DIGITAL EQUIPMENT CORP.	C0000b4925-00			00012780/01	G83132F	18,802.37
DIGITAL EQUIPMENT CORP.	0000084925-C0			00012280/02	S83355F	1,921.92
DIGITAL EQUIPMENT CORP.	0000064925-00			00008223/01	G83065F	.05
DIGITAL EQUIPMENT CORP.	0000084925-00			CC008753/01	G83024F	.00
DIGITAL EQUIPMENT CORP.	C000054925-80			00015695/01	G83051F	2,235.45
DIGITAL EQUIPMENT CORP.	C000084925-80			00015900/01	G83132F	78,185.00
DILLINGHAM CONSTRUCTION CORP.	0000030963-00			00015287/02	T83921D	39,671.59
DILLINGHAM CONSTRUCTION CORP.	0000030963-00			00015287/01	B614080	345,251.16
DILLINGHAM CONSTRUCTION CORP.	0000030963-00			00015287/03	B614080	14,534,973.00