

# WEDGE 3.0 Training

---

## Welcome

Welcome to the Illinois Office of the Comptroller!

## Contacts

Please utilize the following contact information when you have questions and/or concerns related to the WEDGE 3.0 system.

## Functional

For questions related to GAAP processes, form requirements, and accounting entries.

*Katie Madonia, Director - Financial Reporting*

[katie.madonia@illinoiscomptroller.gov](mailto:katie.madonia@illinoiscomptroller.gov)

217-782-5198

*Elizabeth Johnson, Manager - Financial Reporting*

[elizabeth.johnson@illinoiscomptroller.gov](mailto:elizabeth.johnson@illinoiscomptroller.gov)

217-557-3368

## Security

For questions regarding passwords and logging into the system.

*Comptroller's Financial Reporting Staff - WEDGE Administration*

[Wedge@illinoiscomptroller.gov](mailto:Wedge@illinoiscomptroller.gov)

217-782-2052

# WEDGE 3.0 Training

---

## System Access

### Accessing the system

You should access the system from the Agencies link <http://illinoiscomptroller.gov/>. You should then click on the WEDGE link in the sub-menu.



#### STATEWIDE ACCOUNTING MANAGEMENT SYSTEM (SAMS)



#### WEB-BASED ELECTRONIC DATA GATHERING ENVIRONMENT (WEDGE)



## Password Self-Maintenance

Users should be able to change and reset their own passwords within the system without contacting the IOC. However, if users should need assistance, they may contact the IOC's WEDGE ADMINISTRATION at 217-782-2052 or [Wedge@illinoiscomptroller.gov](mailto:Wedge@illinoiscomptroller.gov).

## Password Criteria

When entering and/or changing your password, the following password criteria should be adhered to:

- Password length should be a minimum of 8 characters.
- A password must meet 3 of the following 4 criteria:
  - At least one lower case alpha character
  - At least one upper case alpha character
  - At least one numeric character
  - At least one special character (non-alpha, non-numeric)

# WEDGE 3.0 Training

---

## Logging into the system for New Users

- 1) A new user will receive an email containing a link to “Create WEDGE Password” indicating the IOC has processed the **New User Registration Form** submitted by the agency and has added the user to the WEDGE security system. The email will include a link to **Create WEDGE Password** along with the new **USER ID** and the **Email** address associated with the account.
- 2) A new WEDGE user should click one time on the **Create WEDGE Password** hyperlink from the email and should type the new password and confirm password in the space provided and click submit.



The screenshot shows the WEDGE 3.0 password creation interface. At the top left is the Seal of the State of Illinois. To its right, the text reads "STATE OF ILLINOIS COMPTROLLER" followed by "SUSANA A. MENDOZA". Below this is a dark blue header with "WEDGE 3.0 Logon To Wedge". The form contains two input fields: "New Password" and "Confirm Password". A "Submit" button is located below the fields, with a red arrow pointing to it.

- 3) User will be taken to the following screen. To log in, click on the Hyperlink **Click here to login**



The screenshot shows the WEDGE 3.0 login confirmation screen. It features the same header as the previous screen: the Seal of the State of Illinois, "STATE OF ILLINOIS COMPTROLLER", and "SUSANA A. MENDOZA". Below the header is a dark blue bar with "WEDGE 3.0 Logon To Wedge". A yellow banner contains the message "You have successfully reset your password" and a blue hyperlink "Click here to login".

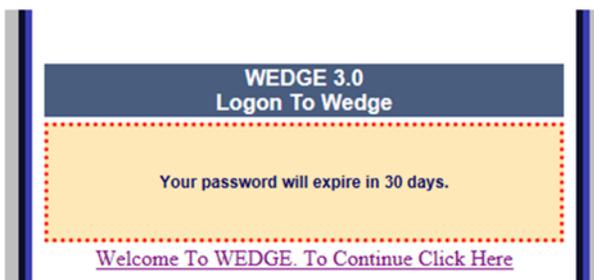
# WEDGE 3.0 Training

---

- 4) Enter user name and new password and click **Logon** to enter the WEDGE system.



- 5) The successful log in screen will be displayed.

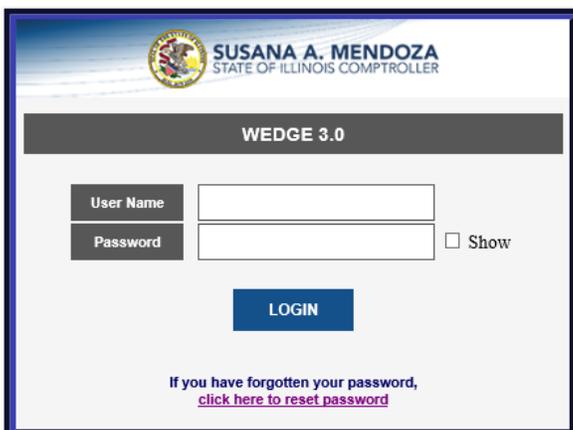


Click one time on the **Welcome To WEDGE. To Continue Click Here** hyperlink.

[Welcome To WEDGE. To Continue Click Here](#)

## Logging into the system for Returning Users

- 1) Ensure that you see the following log in screen.



- 2) Type your assigned user name or email in the **User Name** field.

# WEDGE 3.0 Training

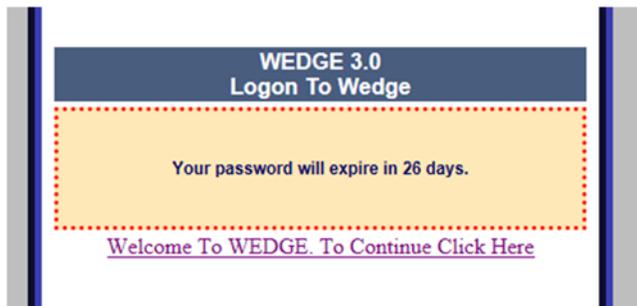
---

User Name

- 3) Type your designated password in the **Password** field.

Password

- 4) Ensure that you see the following message.



- 5) Click one time on the **Welcome To WEDGE. To Continue Click Here** hyperlink.

## Resetting a Password

The system will allow you, the user, to reset your own password in those instances where you have forgotten your password or want to change your password for a specific reason.

- 1) From the logon screen click on the hyperlink **Click here to reset your password**.

[Click here to reset your password](#)

- 2) Enter your user email address, select the appropriate picture and click on **Submit**.



- 3) A screen will be displayed informing you an email has been sent with a link to change your password.

# WEDGE 3.0 Training

---



- 4) The email will contain a link to **Reset WEDGE PASSWORD**. Click on the link and you will be taken to the following screen to change your password. User should type the new password and confirm in the space provided and click **submit**. The following screen will confirm the password was successfully reset.



- 5) User will be taken to the following screen. To log in, click on the Hyperlink **Click here to login**



- 6) Enter user name and new password and click **Logon** to enter the WEDGE system.

# WEDGE 3.0 Training

---

SUSANA A. MENDOZA  
STATE OF ILLINOIS COMPTROLLER

WEDGE 3.0

User Name

Password   Show

LOGIN

If you have forgotten your password,  
[click here to reset password](#)

## Logging Out

To log out of the system, simply close the browser window or click the **Logout** icon.

# WEDGE 3.0 Training

---

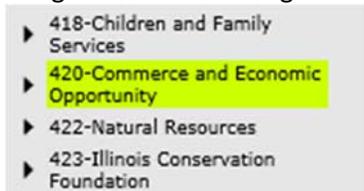
## Navigation Tree

The left hand side of the screen displays the navigation tree. You can find your shared package forms via the nodes at the appropriate agency-fund combination.

## Accessing Agency Wide Forms and a Package

Use the following procedure to access the Agency Wide forms or a Package.

- 1) Using the left hand navigation tree, expand the appropriate agency node.



- 2) Expand the Annual Reporting node.



- 3) Expand the appropriate fiscal year node.



- 4) Within each Fiscal Year, the Agency has access to the SCO-538 and SCO-580 Agency Wide Forms or its individual packages as assigned.

- a) Expand the Agency Wide Forms node



# WEDGE 3.0 Training

## Opening the SCO-538

*Note: One form is prepared by each agency and thus, the form is completed and submitted separately from the remainder of the GAAP Package forms within the agency's individual funds. Instructions on the form are below.*

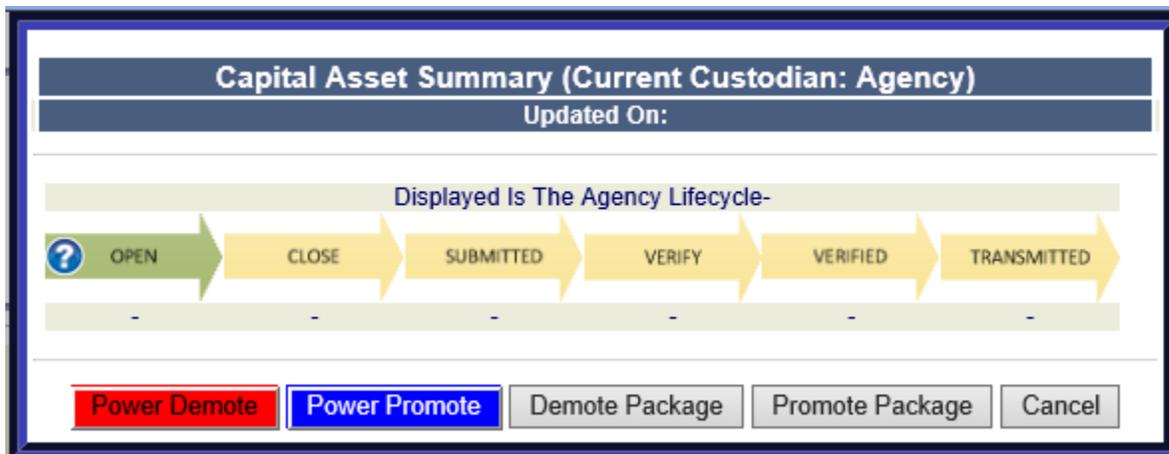
Use the following procedure to open the SCO-538.

- 1) Ensure you are on the SCO-538 node in the left hand navigation tree.



- 2) Click on the **form information** icon in the ribbon bar.

- 3) The Capital Asset Summary – life cycle information is displayed on the dashboard.



- 4) To open the SCO-538, click one time on the **Promote Package** button.

**NOTE:** This is required before doing any work on the SCO-538.



- 5) Ensure that you see the “Successfully Updated Records” Informative Message.

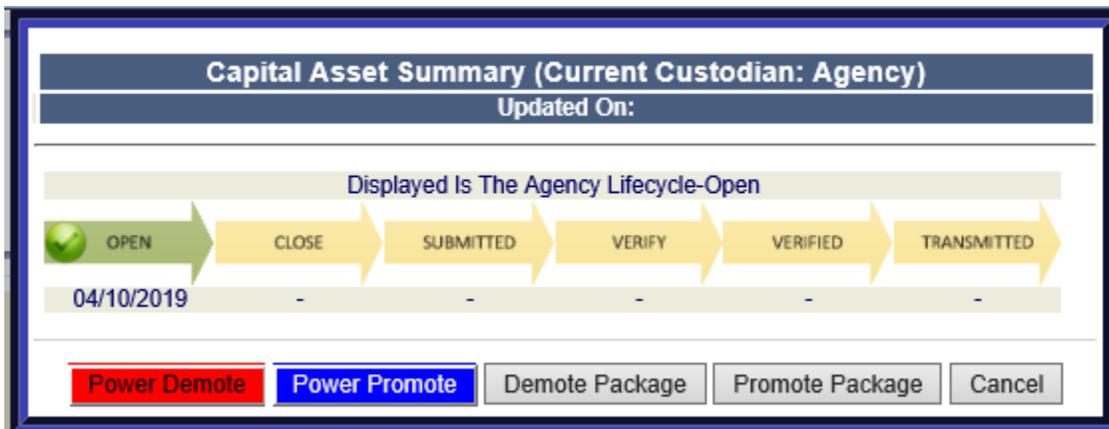
# WEDGE 3.0 Training



- 6) Click one time on the **OK** button.



- 7) Once you see the date below the **Open** arrow, the SCO-538 form is open and ready for entry.



## Opening the SCO-580

*Note: One form is prepared by each agency and thus, this form is completed and submitted separately from the remainder of the GAAP Package forms within the agency's individual funds. Instructions on the form are below.*

Use the following procedure to open the SCO-580.

- 8) Ensure you are on the SCO-580 node in the left hand navigation tree.

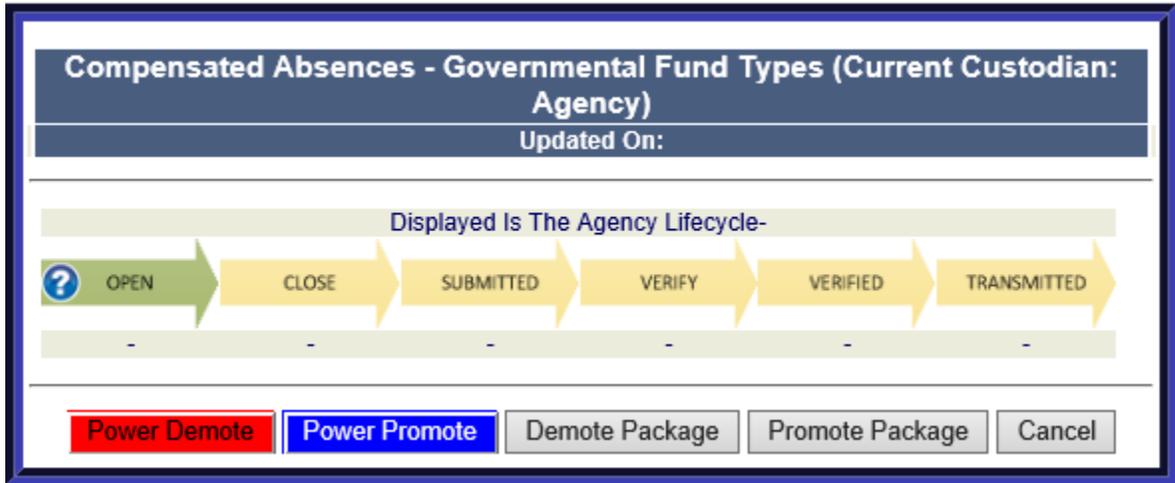


# WEDGE 3.0 Training



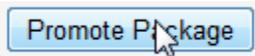
9) Click on the **form information** icon in the ribbon bar.

10) The Compensated Absences – Governmental Fund Types life cycle information is displayed on the dashboard.



11) To open the SCO-580, click one time on the **Promote Package** button.

**NOTE:** This is required before doing any work on the SCO-580.



12) Ensure that you see the “Successfully Updated Records” Informative Message.

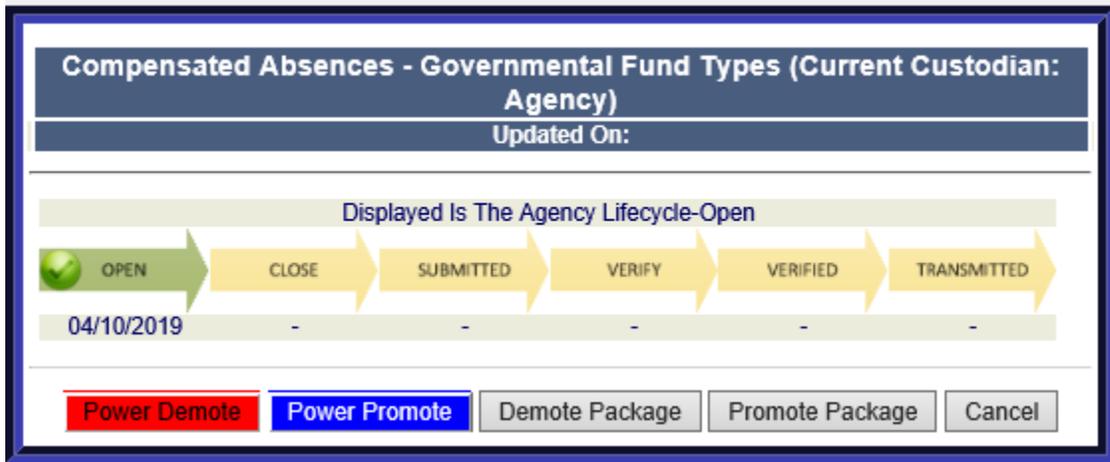


13) Click one time on the **OK** button.



14) Once you see the date below the **Open** arrow, the SCO-580 form is open and ready for entry.

# WEDGE 3.0 Training



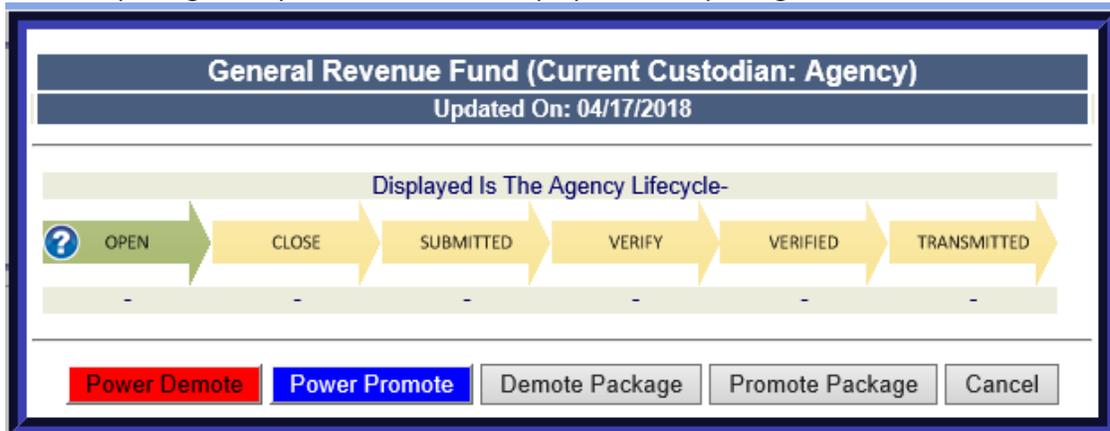
## Opening a Fund Package

Use the following procedure to open a fund package.

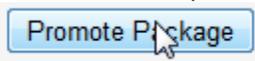
- 1) Ensure you are on the fund package node in the left hand navigation tree.



- 2) Click on the **form information** icon in the ribbon bar.
- 3) The fund package life cycle information is displayed on the package dashboard.



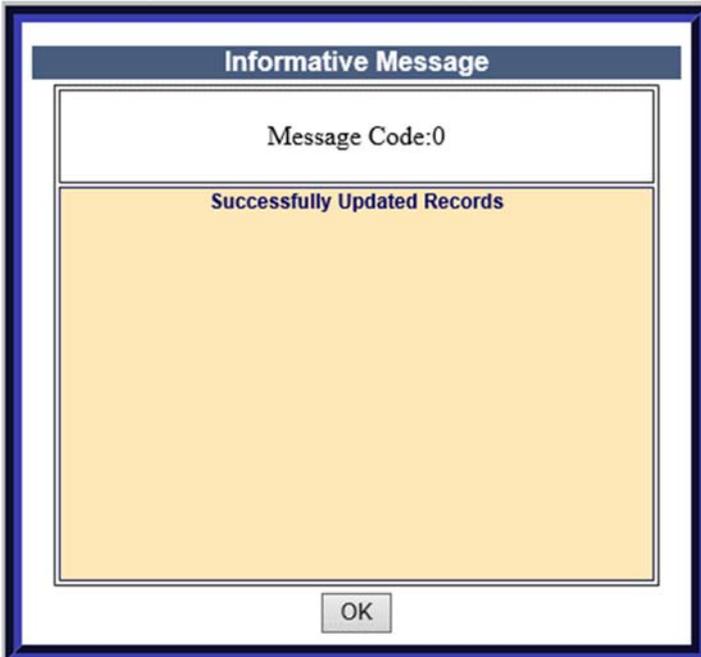
- 4) To open the fund package, click one time on the **Promote Package** button.
- NOTE:** This is required before doing any work on your fund package.



# WEDGE 3.0 Training

---

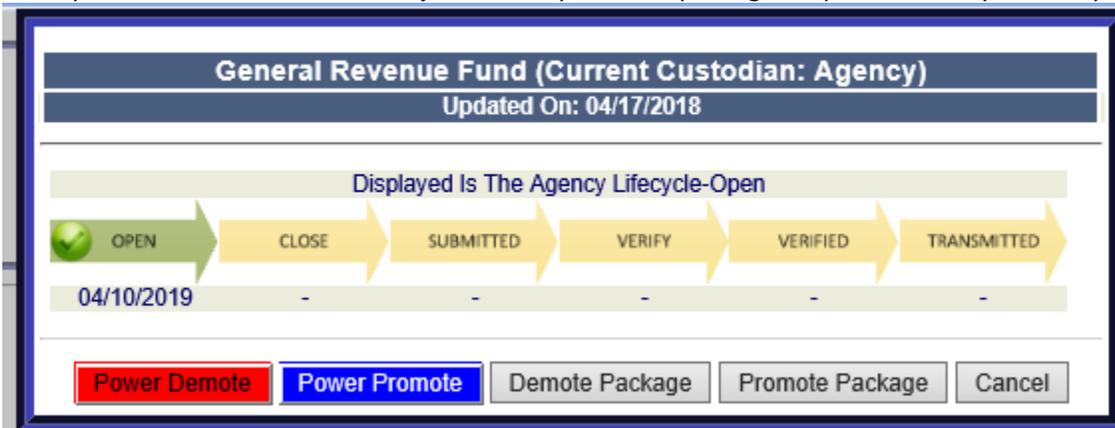
- 5) Ensure that you see the “Successfully Updated Records” Informative Message.



- 6) Click one time on the **OK** button.



- 7) Once you see the date below the **Open** arrow, your fund package is open and ready for entry.



# WEDGE 3.0 Training

## Capital Asset Summary – Governmental Fund Types – SCO-538

The purpose of the Capital Assets Summary – Governmental Fund Types is to ensure all capital assets of State agencies are reported in the State of Illinois’ GAAP financial statements.

### Data Entry

- 1) Click one-time on the SCO-538 form node.



- 2) Scroll down on the form to the questions regarding Disposition of Capital Assets, Impairment of Capital Assets and Service Concession Arrangements. Answer each question as applicable to your agency. If any of the responses are a “YES” response, email supporting documentation to the Office of the Comptroller with the submission of the SCO-538 form.

**Disposition of Capital Assets**  
 Were there any proceeds on the disposition of capital assets greater than \$1 million?

If yes, please submit a summary of the proceeds from the sale of capital assets, and a related calculation of the gain or loss on the sale, to the Financial Reporting Department of the Office of the Comptroller.

**Impairment of Capital Assets**  
 Were there any impairments on capital assets with a carrying value of greater than \$10 million?

If yes, please submit a calculation of impairment loss and applicable disclosures to the Financial Reporting Department of the Office of the Comptroller.

**Service Concession Arrangements**  
 Did the agency enter into any Service Concession Arrangements as defined by GASB 60 that resulted in revenues in excess of \$1 million?

If yes, please submit supporting documentation for the arrangement(s), including contract agreement(s).

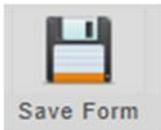
- 3) Enter the amount of additions, deletions, and transfers to the Capital Assets not being depreciated/amortized and Capital Assets being depreciated/amortized sections of the form.

Capital Asset Summary	Nearest Thousand				
	Balance at June 30, Prior Year	Additions	Deletions	Net Transfers	Balance at June 30, Current Year
<b>Capital Assets not being depreciated/amortized:</b>					
Land and Land Improvements	\$0	\$0	\$0	\$0	\$0
Nondepreciable Historical Treasures and Works of Art	\$0	\$0	\$0	\$0	\$0
Construction in Progress	\$0	\$100	\$0	-\$20	\$80
Internally Generated Intangible Assets in Development	\$0	\$0	\$0	\$0	\$0
Easements/Rights of Way/Water-Timber-Mineral Rights	\$0	\$0	\$0	\$0	\$0
Other (provide description):	\$0	\$0	\$0	\$0	\$0
Other (provide description):	\$0	\$0	\$0	\$0	\$0
<b>Total Capital Assets not being depreciated/amortized</b>	<b>\$0</b>	<b>\$100</b>	<b>\$0</b>	<b>-\$20</b>	<b>\$80</b>

# WEDGE 3.0 Training

Capital Assets being depreciated/amortized:					
Site Improvements	\$0	\$0	\$0	\$0	\$0
Buildings and Building Improvements	\$0	\$0	\$0	\$0	\$0
Capital Leases-Buildings	\$0	\$0	\$0	\$0	\$0
Equipment	\$0	\$732	\$56	\$0	\$676
Capital Leases-Equipment	\$0	\$0	\$0	\$0	\$0
Infrastructure	\$0	\$0	\$0	\$0	\$0
Depreciable Historical Treasures and Works of Art	\$0	\$0	\$0	\$0	\$0
Non-Internally Generated Software	\$0	\$0	\$0	\$0	\$0
Internally Generated Software	\$0	\$7,100	\$0	\$20	\$7,120
Easements/Rights of Way/Water-Timber-Mineral Rights	\$0	\$0	\$0	\$0	\$0
Other Intangible Assets:					
<input type="text"/>	\$0	\$0	\$0	\$0	\$0
Other (provide description):					
<input type="text"/>	\$0	\$0	\$0	\$0	\$0
<b>Total Capital Assets being depreciated/amortized</b>	\$0	\$7,832	\$56	\$20	\$7,796

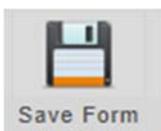
- 4) Click one-time on the **Save Form** icon on the horizontal ribbon.



- 5) Enter the amount of additions, deletions, and transfers to the Less Accumulated Depreciation/Amortization section of the form.

Less Accumulated Depreciation/Amortization for:					
Site Improvements	\$0	\$0	\$0	\$0	\$0
Buildings and Building Improvements	\$0	\$0	\$0	\$0	\$0
Capital Leases-Buildings	\$0	\$0	\$0	\$0	\$0
Equipment	\$0	\$724	\$56	\$0	\$668
Capital Leases-Equipment	\$0	\$0	\$0	\$0	\$0
Infrastructure	\$0	\$0	\$0	\$0	\$0
Depreciable Historical Treasures and Works of Art	\$0	\$0	\$0	\$0	\$0
Non-Internally Generated Software	\$0	\$0	\$0	\$0	\$0
Internally Generated Software	\$0	\$2,400	\$0	\$0	\$2,400
Easements/Rights of Way/Water-Timber-Mineral Rights	\$0	\$0	\$0	\$0	\$0
Other Intangible Assets:					
<input type="text"/>	\$0	\$0	\$0	\$0	\$0
Other (provide description):					
<input type="text"/>	\$0	\$0	\$0	\$0	\$0
<b>Total Accumulated Depreciation/Amortization</b>	\$0	\$3,124	\$56	\$0	\$3,068
<b>Total Capital Assets being depreciated, net</b>	\$0	\$4,708	\$0	\$20	\$4,728
<b>Capital Assets, Net</b>	\$0	\$4,808	\$0	\$0	\$4,808
Explanations: (please provide explanation for any negative amounts entered above):					
<input type="text"/>					

- 6) Click one-time on the **Save Form** icon on the horizontal ribbon.



# WEDGE 3.0 Training

- 7) Click on the **SAMS to GAAP Reconciliation** tab. The purpose of this tab is to reconcile the State Property reported on the C-15 submitted to the Office of the Comptroller as of June 30 to the Total Capital Assets per the Capital Asset Summary Tab. *Note: this information was previously reported using the SCO-537 manual form.*



- 8) Enter the Total State Property from the Amount Reportable Column per the "Agency Report of State Property," C-15

Error: Total at the bottom of the form does not agree to the total capital assets per the Capital Asset Summary tab.

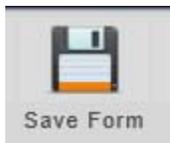
SAMS to GAAP Reconciliation		Nearest Thousand
Total State Property from the Amount Reportable Column per "Agency Report of State Property, " C-15		\$2,000
<b>Add amounts not included on submitted C-15</b>		
1	Accounts Payable at June 30, Current Year for Capital Assets not included above	\$0
2	Infrastructure	\$0
3	Historical Treasures and Works of Art	\$0
4	Leasehold Improvements	\$0
5	Intangible Assets	\$0
6	Others	\$0
7	Others	\$0
8	Others	\$0
<b>Total Additions</b>		<b>\$0</b>

- 9) Enter any additions or subtractions necessary to reconcile to the Total Capital Assets per Capital Asset Summary. *Note: The Accumulated Depreciation at June 30, Current Year field is automatically populated from the **Capital Asset Summary** tab of the form.*

# WEDGE 3.0 Training

<b>SAMS to GAAP Reconciliation</b>		<b>Nearest Thousand</b>
<b>Total State Property from the Amount Reportable Column per "Agency Report of State Property," C-15</b>		\$2,000
<b>Add amounts not included on submitted C-15</b>		
1	Accounts Payable at June 30, Current Year for Capital Assets not included above	\$221
2	Infrastructure	\$0
3	Historical Treasures and Works of Art	\$0
4	Leasehold Improvements	\$0
5	Intangible Assets	\$7,154
6	Others	\$0
7	Others	\$0
8	Others	\$0
<b>Total Additions</b>		<b>\$7,376</b>
<b>Subtract:</b>		
1	Assets below Capitalization Threshold	\$1,500
2	Accumulated Depreciation at June 30, Current Year	\$3,068
3	Others	\$0
4	Others	\$0
5	Others	\$0
<b>Total Subtractions</b>		<b>\$4,568</b>
<b>Total Capital Assets per Capital Asset Summary</b>		<b>\$4,808</b>

10) Click one-time on the **Save Form** icon on the horizontal ribbon.



11) Click on the **Capital Outlay** tab. If any additions are reported on the **Capital Assets Summary** tab of the SCO-538, the Capital Outlays Reconciliation section must be completed. This section provides a reconciliation of capital outlay expenditures to total capital asset additions.



12) The Expenditures per SAMS fields will be prepopulated by the IOC based on the Net Expenditures for Capital Outlay (NECO) report. The Less Capital Leases represents installment purchases included in the expenditures per SAMS and will be prepopulated by the IOC based on the EZ-13 system. The Prior Year Payables field will be prepopulated based on the prior year SCO-538 form. Finally, the Capital Assets acquired through Capital Leases and Capital Assets acquired through installment purchases will be prepopulated by the IOC based on the EZ-13 system.

# WEDGE 3.0 Training

Error: Total capital additions does not agree to total additions on the Capital Asset Summary tab.

**Capital Outlays Reconciliation** Nearest Thousand

Fund Number	Expenditures per SAMS	Less Non-capitalized Expenditures	Other Capital Outlays	Less Capital Leases	Less Prior Year Payables	Plus Current Year Payables	Total GAAP Capital Outlay Expenditures
0001	\$4,000	\$0	\$0	\$0	\$500	\$0	\$3,500
0621	\$3,000	\$0	\$0	\$0	\$0	\$0	\$3,000
0883	\$2,500	\$0	\$0	\$0	\$100	\$0	\$2,400
<b>Subtotal</b>							\$8,900
Capital assets acquired through capital leases							\$0
Capital assets acquired through installment purchases							\$0
Noncash contributions							\$0
Other additions							\$0
<b>Total Capital additions</b>							\$8,900

Explanations:

If capital outlays from additional funds need to be reported, click on "Add Fund"

13) Click on the Fund Number drop-down box and highlight the applicable fund.

**Add new fund**

Fund Number	Less Non-capitalized Expenditures	Less Capital Leases	Less Prior Year Payables
0000			
0023			
0045			
0078			
0141			
0320			
0321			
0387			
0419			
0422			
0435			
0506			
0531			
0550			
0552			
0555			
0564	\$0	\$0	\$500
0571	\$0	\$0	\$0
0603	\$0	\$0	\$0
0611	\$0	\$0	\$100
0636			
0644			
0653			
0659			
0678			
0686			
0737			
0763			
0770			

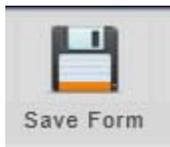
14) Click "OK"

# WEDGE 3.0 Training

- 15) Enter applicable information into the Less Non-capitalized Expenditures, Other Capital Outlays, Current Year Payables by fund and the total Agency Noncash contributions and Other Additions to reconcile to the Total Capital additions per the Capital Asset Summary.

Capital Outlays Reconciliation								Nearest Thousand	
Fund Number	Expenditures per SAMS	Less Non-capitalized Expenditures	Other Capital Outlays	Less Capital Leases	Less Prior Year Payables	Plus Current Year Payables	Total GAAP Capital Outlay Expenditures		
0001	\$4,000	\$500	\$0	\$0	\$500	\$0	\$3,000		
0621	\$3,000	\$168	\$0	\$0	\$0	\$0	\$2,832		
0737	\$0	\$0	\$0	\$0	\$0	\$100	\$100		
0883	\$2,500	\$600	\$0	\$0	\$100	\$0	\$1,800		
<b>Subtotal</b>							\$7,732		
<b>Capital assets acquired through capital leases</b>							\$0		
<b>Capital assets acquired through installment purchases</b>							\$200		
<b>Noncash contributions</b>							\$0		
<b>Other additions</b>							\$0		
<b>Total Capital additions</b>							\$7,932		

- 16) Click one-time on the **Save Form** icon on the horizontal ribbon.

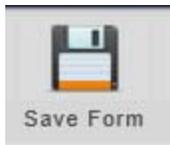


- 17) Provide an explanation for amounts reported in the Capital Outlays Reconciliation Section, as necessary. Note all amounts recorded as other capital outlays and other non-cash contributions should be explained in detail.

**Explanations:**

Donation of artwork

- 18) Click one-time on the **Save Form** icon on the horizontal ribbon.



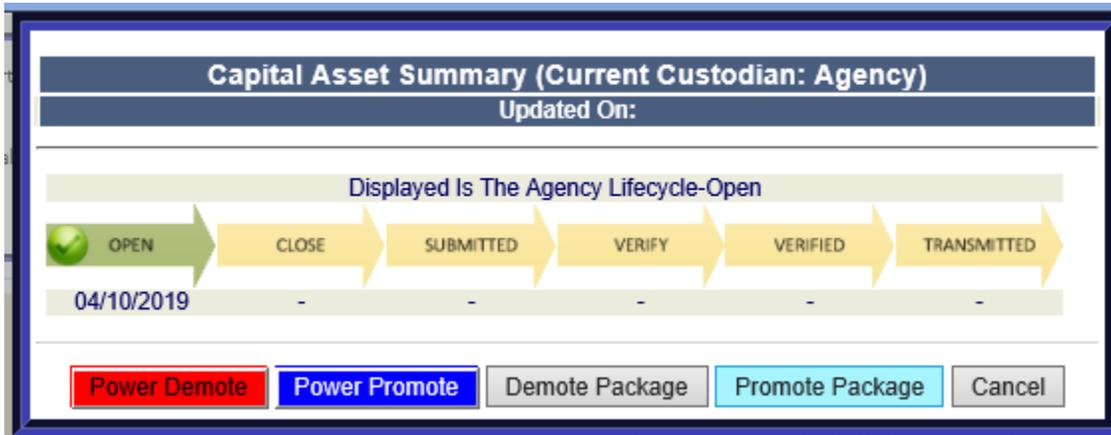
## Closing and Submitting the SCO-538 Form

- 1) Click on the Form Information Icon



- 2) The Capital Asset Summary – Governmental Fund Types life cycle information is displayed on the dashboard.

# WEDGE 3.0 Training



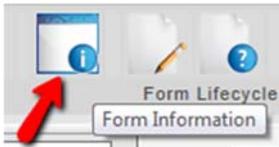
- 3) Click one time on the **Promote Package** button.



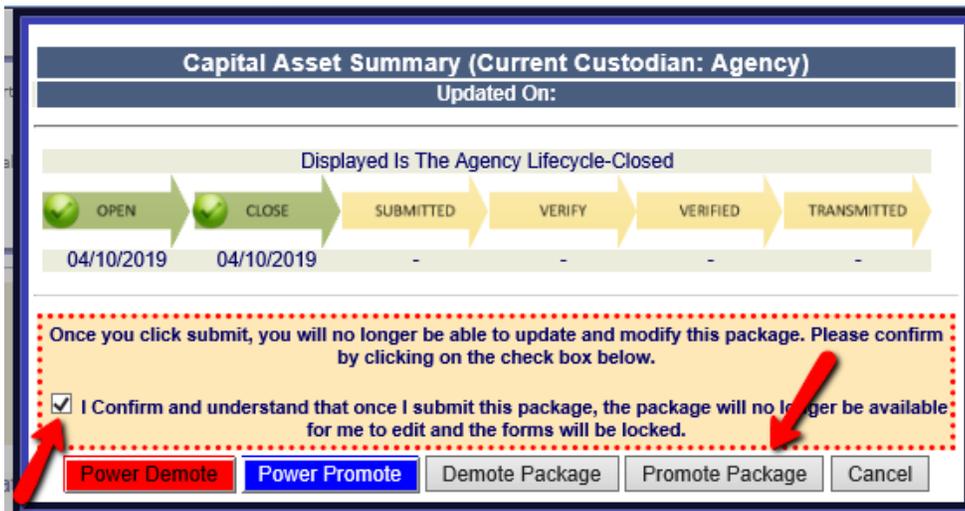
- 4) Click one time on the **OK** button.



- 5) Click on the Form Information Icon.



- 6) The SCO-538 form will now be closed. To submit the form, check on the confirmation statement and click one time on the **Promote Package** button.

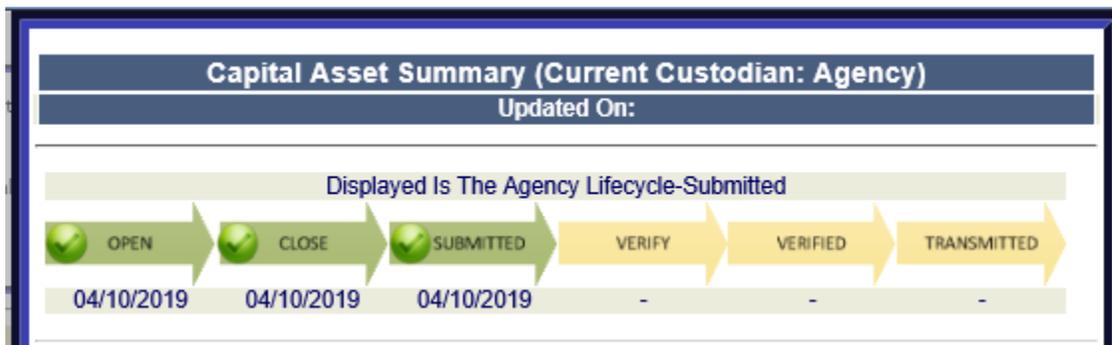


- 7) Click one time on the **OK** button.



- 8) The form is now submitted to the IOC.

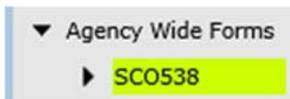
# WEDGE 3.0 Training



*NOTE: The agency is no longer able to reopen or edit the form at this point. All additional changes will need to be processed through the IOC.*

## Printing the agency wide form

- 1) Click one time on the SCO-538 node.



- 2) Click on the **Print** icon in the horizontal ribbon bar. (Both the **Print** icon and the **PDF** icon will produce the same report.



- 3) Printed report will begin generating.



- 4) The completed SCO-538 form will be displayed on the screen. Note that the current date and time is displayed, to ensure the most recent version of the form is printed. From here, you may either print the report, or you may save a .pdf version of the report.

# WEDGE 3.0 Training

State of Illinois  
 Capital Asset Summary - Governmental  
 Funds



STATE OF ILLINOIS  
 COMPTROLLER  
 SUSANA A. MENDOZA

Agency 420  
 Fund 9999  
 Record Type Agency

June 30, 2018

4/10/2019 4:00:51 PM

**Capital Asset Summary**

	Nearest Thousand				Balance at June 30, Current Year
	Balance at June 30, Prior Year	Additions	Deletions	Net Transfers	
<b>Capital Assets not being depreciated/amortized:</b>					
Land and Land Improvements	-	-	-	-	-
Nondepreciable Historical Treasures and Works of Art	-	-	-	-	-
Construction in Progress	-	\$100	-	(\$20)	\$80
Internally Generated Intangible Assets in Development	-	-	-	-	-
Easements/Rights of Way/Water-Timber-Mineral Rights	-	-	-	-	-
Other (provide description)	-	-	-	-	-
Other (provide description)	-	-	-	-	-
<b>Total Capital Assets not being depreciated/amortized</b>	-	<b>\$100</b>	-	<b>(\$20)</b>	<b>\$80</b>
<b>Capital Assets being depreciated/amortized:</b>					
Site Improvements	-	-	-	-	-
Buildings and Building Improvements	-	-	-	-	-
Capital Leases-Buildings	-	-	-	-	-
Equipment	-	\$732	\$56	-	\$676

# WEDGE 3.0 Training

## Compensated Absences – Governmental Fund Types – SCO-580

The purpose of the Compensated Absences – Governmental Fund Types is to gather information regarding compensated absences of governmental fund types in order to provide the appropriate disclosure in the statewide financial statements. Generally, the liability for compensated absences will consist of vacation and sick leave earned by employees but not taken.

### Data Entry

- 1) Click one-time on the SCO-580 form node.



- 2) Enter the amount of additions to the Vacation and Other and the Salary Related Costs – Vacation and Other liabilities.

	Balance at June 30, Prior Year	Nearest Thousand Additions	Deductions	Balance at June 30, Current Year	Current Portion due within one year
Vacation and other	1,998	1,652	0	3,650	0
Salary related costs-vacation and other	152	126	0	278	0
<b>Subtotal</b>	2,150	1,778	0	3,928	0

- 3) Enter the amount of deductions from the Vacation and Other and the Salary Related Costs – Vacation and Other liabilities for leave used/paid/transferred by employees during the fiscal year.

	Balance at June 30, Prior Year	Nearest Thousand Additions	Deductions	Balance at June 30, Current Year	Current Portion due within one year
Vacation and other	1,998	1,652	1,714	1,936	0
Salary related costs-vacation and other	152	126	130	148	0
<b>Subtotal</b>	2,150	1,778	1,844	2,084	0

- 4) Enter the amount of deductions from the Sick and the Salary Related Costs – Sick liabilities for leave used/paid/transferred by employees during the fiscal year. *(The additions field for Sick and Salary Related Costs-Sick should always be zero, and therefore these fields do not allow input.)*

	Balance at June 30, Prior Year	Nearest Thousand Additions	Deductions	Balance at June 30, Current Year	Current Portion due within one year
--	--------------------------------	-------------------------------	------------	----------------------------------	-------------------------------------

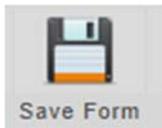
# WEDGE 3.0 Training

Sick	227	0	27	200	0
Salary related costs-sick	17	0	2	15	0
<b>Subtotal</b>	244	0	29	215	0

- 5) Enter the current portion of the liability reported in the June 30, CY column. The current portion is the estimated amount of the liability to be paid in cash within the next fiscal year due to the employees' separation from State employment.

	Nearest Thousand				
	Balance at June 30, Prior Year	Additions	Deductions	Balance at June 30, Current Year	Current Portion due within one year
Vacation and other	1,998	1,652	1,714	1,936	325
Salary related costs-vacation and other	152	126	130	148	25
<b>Subtotal</b>	2,150	1,778	1,844	2,084	350
Sick	227	0	27	200	34
Salary related costs-sick	17	0	2	15	3
<b>Subtotal</b>	244	0	29	215	37
<b>Grand Total</b>	2,394	1,778	1,873	2,299	387

- 6) Click one-time on the **Save Form** icon on the horizontal ribbon.



- 7) Enter the actual headcount (not in thousands) of employees at the end of the fiscal year.

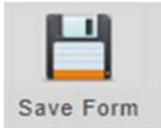
	Nearest Whole Units	
	Balance at June 30, Prior Year	Balance at June 30, Current Year
Total number of employees	283	268

- 8) Enter (to the nearest whole unit) the number of vacation and other paid leave hours and the number of sick hours, respectively, outstanding at the end of the fiscal year.

# WEDGE 3.0 Training

	Nearest Whole Units	
	Balance at June 30, Prior Year	Balance at June 30, Current Year
Total number of employees	283	268
Total vacation hours accrued	44,392	43,194
Total sick hours accrued	4,827	4,222

9) Click one-time on the **Save Form** icon on the horizontal ribbon.

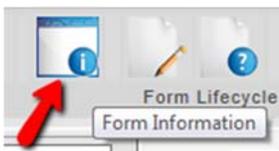


10) Verify the Average vacation costs per hour accrued and Average sick costs per hour accrued, which have been automatically calculated, to ensure the reasonableness of the calculation.

	Nearest Whole Units	
	Balance at June 30, Prior Year	Balance at June 30, Current Year
Total number of employees	283	268
Total vacation hours accrued	44,392	43,194
Total sick hours accrued	4,827	4,222
Average vacation costs per hour accrued	48.43	48.25
Average sick costs per hour accrued	50.55	50.92

## Closing and Submitting the SCO-580 Form

9) Click on the Form Information Icon



10) The Compensated Absences – Governmental Fund Types life cycle information is displayed on the dashboard.

**Compensated Absences - Governmental Fund Types (Current Custodian: Agency)**  
Updated On:

---

Displayed Is The Agency Lifecycle-Open

STATUS	OPEN	CLOSE	SUBMITTED	VERIFY	VERIFIED	TRANSMITTED
04/10/2019	-	-	-	-	-	-

Power Demote
Power Promote
Demote Package
Promote Package
Cancel

# WEDGE 3.0 Training

11) Click one time on the **Promote Package** button.



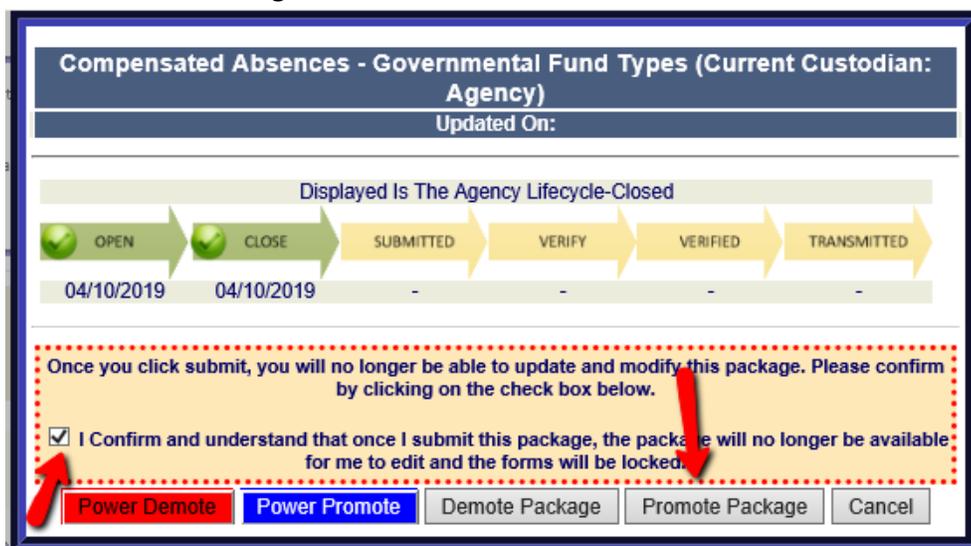
12) Click one time on the **OK** button.



13) Click on the Form Information Icon.



14) The SCO-580 form will now be closed. To submit the form, check on the confirmation statement and click one time on the **Promote Package** button.



Compensated Absences - Governmental Fund Types (Current Custodian: Agency)  
Updated On:

Displayed Is The Agency Lifecycle-Closed

STATUS	DATE
OPEN	04/10/2019
CLOSE	04/10/2019
SUBMITTED	-
VERIFY	-
VERIFIED	-
TRANSMITTED	-

Once you click submit, you will no longer be able to update and modify this package. Please confirm by clicking on the check box below.

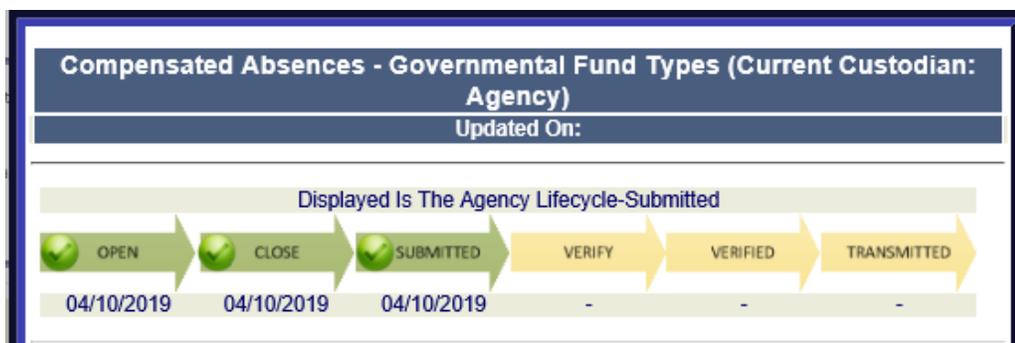
I Confirm and understand that once I submit this package, the package will no longer be available for me to edit and the forms will be locked.

Power Demote Power Promote Demote Package Promote Package Cancel

15) Click one time on the **OK** button.



16) The form is now submitted to the IOC.



Compensated Absences - Governmental Fund Types (Current Custodian: Agency)  
Updated On:

Displayed Is The Agency Lifecycle-Submitted

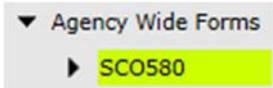
STATUS	DATE
OPEN	04/10/2019
CLOSE	04/10/2019
SUBMITTED	04/10/2019
VERIFY	-
VERIFIED	-
TRANSMITTED	-

*NOTE: The agency is no longer able to reopen or edit the form at this point. All additional changes will need to be processed through the IOC.*

# WEDGE 3.0 Training

## Printing the agency wide form

5) Click one time on the SCO580 node.



6) Click on the **Print** icon in the horizontal ribbon bar. (Both the **Print** icon and the **PDF** icon will produce the same report.)



7) Printed report will begin generating.



8) The completed SCO-580 form will be displayed on the screen. Note that the current date and time is displayed, to ensure the most recent version of the form is printed. From here, you may either print the report, or you may save a .pdf version of the report.

State of Illinois  
Compensated Absences - Governmental  
Fund Types  
June 30, 2018



STATE OF ILLINOIS  
COMPTROLLER  
SUSANA A. MENDOZA

Agency 420  
Fund 0000

Record Type Agency  
4/10/2019 4:07:27 PM

Nearest Thousand

	Balance at June 30, Prior Year	Additions	Deductions	Balance at June 30, Current Year	Current Portion due within one year
Vacation and other	1,998	1,652	1,714	1,936	325
Salary related costs-vacation and other	152	126	130	148	25
<b>Subtotal</b>	<b>2,150</b>	<b>1,778</b>	<b>1,844</b>	<b>2,084</b>	<b>350</b>
Sick	227	-	27	200	34
Salary related costs-sick	17	-	2	15	3
<b>Subtotal</b>	<b>244</b>	<b>-</b>	<b>29</b>	<b>215</b>	<b>37</b>
<b>Grand Total</b>	<b>2,394</b>	<b>1,778</b>	<b>1,873</b>	<b>2,299</b>	<b>387</b>

Nearest Whole Units

	Balance at June 30, Prior Year	Balance at June 30, Current Year
Total number of employees	283	268
Total vacation hours accrued	44,392	43,194
Total sick hours accrued	4,827	4,222
Average vacation costs per hour accrued	48.43	48.25
Average sick costs per hour accrued	50.55	50.92

# WEDGE 3.0 Training

---

## Shared Fund Package Forms

### SCO-510

The purpose of the Explanation of GAAP Account Changes is to identify and explain material changes in GAAP accounts from the prior year to the current year. Material changes for statewide reporting purposes are determined by applying two separate tests, as defined below. A change meeting either test is considered material and must be explained.

### SCO-511

The purpose of the Shared SAMS Funds Trial Balance For Assets, Liabilities and Fund Equity is to record agency adjustments necessary to convert a shared fund to the GAAP basis.

- Form is read-only

### SCO-512

The purpose of the Shared SAMS Funds Trial Balance for Revenues and Expenditures is to record agency adjustments necessary to convert to the GAAP basis.

- Form is read-only

### SCO-530

The purpose of the Account Summary Analysis Form is to summarize adjustments and/or reclassifications by account number. This summary allows for a smoother transition when posting adjustments and/or reclassifications to the trial balance.

- Form is read-only

### SCO-531

The purpose of the Shared SAMS Funds Cash Reconciliation Form is to account for cash in transit to the Comptroller's Office at June 30. The totals will be used to adjust SAMS cash and related revenue accounts to reflect the agency's balance at year-end.

- This form allows you to automatically post a journal entry
- The automatic entry will carry forward directly to the SCO-548

### SCO-544

The purpose of the Miscellaneous Journal Entries Form is to post reclassifying and adjusting journal entries that **are not** made by other forms.

- Form is used to post reclassifying and adjusting journal entries that are not made by other forms
- Entries on this form will automatically carry to the SCO-547 and SCO-548
- Should only be used when there is no way to use an automated journal entry from another package form

### SCO-547

The purpose of the Reclassifying Journal Entries is to provide a form to accumulate all reclassifying journal entries.

- Form is read only – this is a change from the previous system
- Form is populated with entries posted on other forms, including the SCO-544 Miscellaneous Journal Entries form

# WEDGE 3.0 Training

---

## SCO-548

The purpose of the Adjusting Journal Entries is to provide a form to accumulate all adjusting journal entries.

- Form is read only – this is a change from the previous system
- Form is populated with entries posted on other forms, including the SCO-544 Miscellaneous Journal Entries form

## SCO-549

The purpose of the Summary of Liabilities Form is to assist agencies in determining and documenting a fund's liabilities and related accrued expenditures for GAAP reporting.

- Form summarizes liabilities
- Form allows an agency to post an automatic journal entry for liabilities

## SCO-551

The purpose of the SAMS to GAAP Reconciliation – Accounts Receivable is to reconcile amounts reported in the Quarterly Accounts Receivable Reports to the amounts reported in the GAAP trial balance.

- Form reconciles receivables to quarterly accounts receivable reports
- Pensions, Universities and Component Units will continue to prepare the form manually

## SCO-553

The purpose of the Government-Wide Adjustments and Fund Balance to Net Position Reconciliation is to provide a form to accumulate all adjustments which need to be made to governmental funds to convert from modified accrual accounting to full accrual accounting (entries are not made to the trial balance of the GAAP package) and to assist the IOC in converting fund balances in governmental funds to net position for full accrual accounting.

- Adjustments are generally limited to 2 types of entries:
  - Reversal of unavailable revenue
  - Recording of prepaid expenses
- Net position must be properly classified (restricted/unrestricted) for reporting in the Government-Wide Statements

## SCO-565

The purpose of the Interfund Payable/Receivable Analysis Form is to summarize the amounts owed and the amounts receivable between funds of the State of Illinois financial reporting entity. In reporting these amounts, generally accepted accounting principles require a distinction between due to/from other funds, due to/from primary governments and due to/from component units.

- Form summarizes the detail of the amounts due to/from other funds and due to/from component units

## SCO-567/568

The purpose of the Interfund Grantee/Grantor activity forms is to provide receivable and liability adjustments relating to transactions with other State funds, to provide mandatory transfer documentation and to determine required reclassification entries necessary to eliminate certain interfund activity.

- Forms summarize grantee and grantor information relating to interfund transactions
- Forms require the grantee to input data and the grantor to approve the transactions

# WEDGE 3.0 Training

## SCO-577

The purpose of the Inventory analysis form is to determine the value of the fund's total inventory at fiscal year-end.

- This form allows you to automatically post journal entries to record inventory on the trial balance and reclassify the portion of fund balance associated with inventory
- The automatic entries will carry forward directly to the SCO-547 and SCO-548
- Form is only used when inventory values are in excess of \$150 thousand. Funds with inventory below this threshold are not required to record entries or complete this form

## SCO-578

The purpose of the Loans/Notes Receivable form is to summarize the detail of loans and notes receivable for each fund at fiscal year-end.

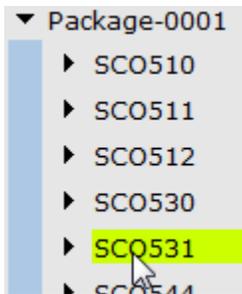
- The form allows you to automatically post journal entries to record the balance of loans and notes receivable and related allowance for uncollectibles at fiscal year end to the appropriate expenditure account and to record any repayments of loans and notes receivable during the current fiscal year
- The automatic entries will carry forward directly to the SCO-547 and SCO-548
- Information to complete the form should be obtained from the loan/note payment schedule contained in the loan/note agreement

## Entering Information in Shared Fund Package Forms

### SCO-531

#### Initial Entry

- 1) Click one-time on the SCO-531 form node.



- 2) Review the SCO-531 form layout.

**NOTE:** *The form will be pre-populated with the appropriate accounts.*

Account Number	Account Description	Cash on Hand	Cash in Transit	Total
401	Income Taxes (By:Agency)	0	0	0
406	Sales Taxes (By:Agency)	0	0	0
411	Public Utility Taxes (By:Agency)	0	0	0

# WEDGE 3.0 Training

---

- 3) Enter the appropriate number in the Cash on Hand column.

Account Number	Account Description	Cash on Hand	Cash in Transit	Total
431	 Licenses and Fees (By:Agency)	<input type="text" value="15"/>	<input type="text" value="0"/>	<input type="text" value="15"/>

- 4) Enter the appropriate number in the Cash in Transit column.

Account Number	Account Description	Cash on Hand	Cash in Transit	Total
441	 Other Revenues (By:Agency)	<input type="text" value="0"/>	<input type="text" value="37"/>	<input type="text" value="37"/>

- 5) Click one time on the **Save Form** icon on the horizontal ribbon.



- 6) Ensure that you see the “Successfully Refreshed Draft Journal Entries” Informative Message.



- 7) Click one time on the **OK** button.



- 8) Click one time on the Manage Journal Entry (calculator) icon on the horizontal ribbon.



# WEDGE 3.0 Training

9) On the main tab, the summary display indicates that there is one pending draft journal entry.

Form Specific Journal Entry - (SCO531)		
Reclass Entries		
Not Applicable		
Adjusting Entries		
Draft	Published	Not In Synch
1	0	

10) Click on the **Form Specific Adjusting Journal Entries** tab



11) The Journal Entry Management SCO-531 form will display the entry. Note the **red** message indicating the worksheet has not yet been published.

**Journal Entry Management: SCO531 Worksheet (1)**

2019-04-10 10:35:27.3-Elizabeth, Johnson(ioc)

**This worksheet journal entry has not been published. Once you have completed and reviewed this worksheet journal entry, you must publish the entry using the button above.**

SCO531 Default Journal Entry

Account Number	Account Description	Debit	Credit	
101	Cash on Deposit with State Treasurer (including intransit items)	52		Delete
431	Licenses and Fees		( 15 )	Delete
441	Other Revenues		( 37 )	Delete
		<b>52</b>	<b>( 52 )</b>	

Add Account View History Add Note

12) Click one time on the **Cog Wheel** Icon to publish the entry.

**Journal Entry Management: SCO531 Worksheet (1)**

2019-04-10 10:35:27.3-Elizabeth, Johnson(ioc)

**This worksheet journal entry has not been published. Once you have completed and reviewed this worksheet journal entry, you must publish the entry using the button above.**

SCO531 Default Journal Entry

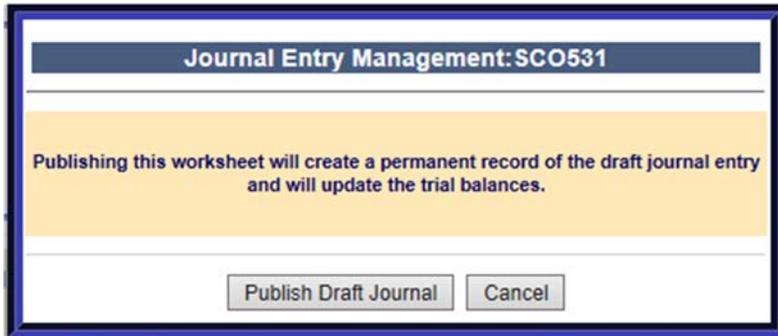
Account Number	Account Description	Debit	Credit	
101	Cash on Deposit with State Treasurer (including intransit items)	52		Delete
431	Licenses and Fees		( 15 )	Delete
441	Other Revenues		( 37 )	Delete
		<b>52</b>	<b>( 52 )</b>	

Add Account View History Add Note

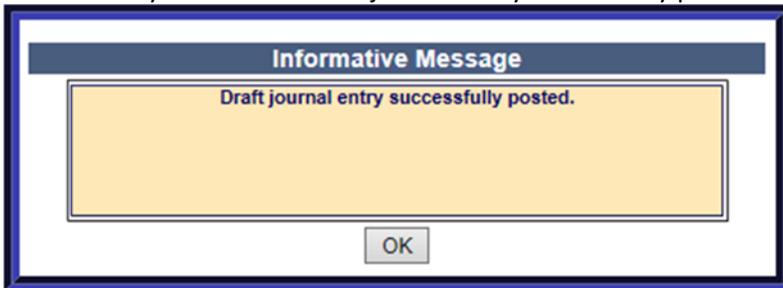
# WEDGE 3.0 Training

---

13) Click **Publish Draft Journal**



14) Ensure that you see the "Draft journal entry successfully posted" Informative Message.



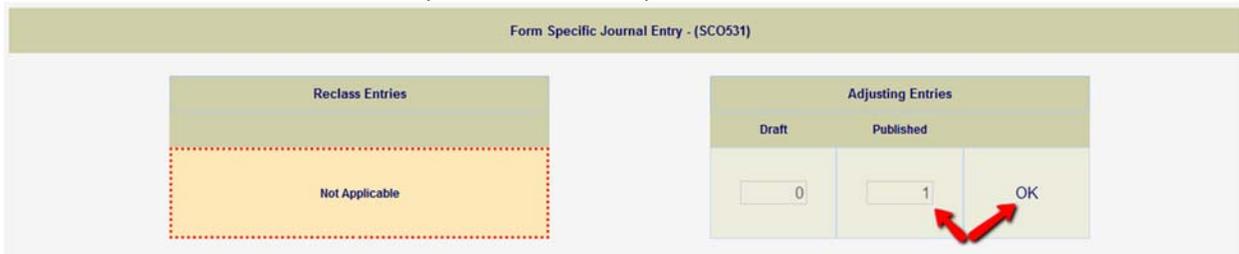
15) Click one time on the **OK** button.



16) Note that the entry is now displayed as published.



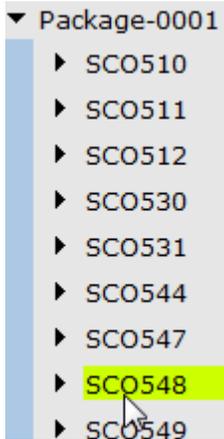
17) On the main tab, note that the entry is now shown as published.



# WEDGE 3.0 Training

## SCO-548

1) Click one time on the SCO-548 node.



2) The main tab summarizes the number of draft entries and published entries.

Source Form	Count Draft Worksheets	Count Published Worksheets	Instructions
SCO531	0	1	OK
SCO541	0	0	OK
SCO542	0	0	OK
SCO544	0	0	OK
SCO549	0	0	OK
SCO563	0	0	OK
SCO565	0	0	OK
SCO567	0	0	OK
SCO568	0	0	OK
SCO577	0	0	OK
SCO578	0	0	OK

3) The SCO-548 is summarized with tabs denoting the origination form for all journal entries. Click one time on the SCO-531 tab.



Review the information in the automatically posted journal entry from the SCO-531.

**Journal Entry Management: SCO531 Worksheet (1)**

SCO531 Default Journal Entry

2019-04-10 10:37:02.837-Elizabeth, Johnson(ioc)

Account Number	Account Description	Debit	Credit
101	Cash on Deposit with State Treasurer (including intransit items)	52	
431	Licenses and Fees		(15)
441	Other Revenues		(37)
		52	(52)

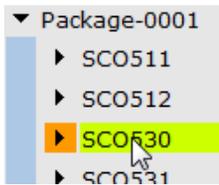
View History   Add Note

# WEDGE 3.0 Training

---

## SCO-530

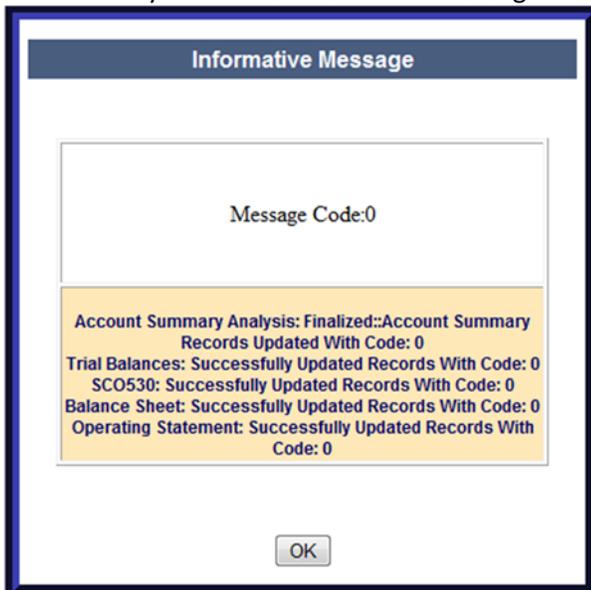
- 1) Click one time on the SCO-530 node.



- 2) Click one time on the **Recalculate Trial Balances** button. This button updates the trial balances forms, as well as the SCO-530 account summary analysis. The user can be on any of these nodes (i.e. SCO-511, SCO-512 or SCO-530) when using the **Recalculate Trial Balances** button, and all forms will be automatically refreshed.



- 3) Ensure that you see the Informative Message.



- 4) Click one time on the **OK** button.



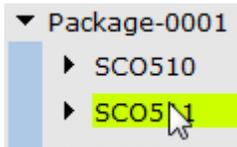
# WEDGE 3.0 Training

5) Review the information on the SCO-530 form.

Account	Date	Transaction	Agency Amount	Comptroller Amount	Auditor Amount
<b>101-Cash on Deposit with State Treasurer (including intransit items)</b>					
Adjustment	04/10/2019	Agency:1-1-SCO531(New Entry)	52	-	-
<b>Sub-totals</b>			<b>52</b>	<b>0</b>	<b>0</b>
Account	Date	Transaction	Agency Amount	Comptroller Amount	Auditor Amount
<b>431-Licenses and Fees</b>					
Adjustment	04/10/2019	Agency:1-2-SCO531(New Entry)	(15)	-	-
<b>Sub-totals</b>			<b>(15)</b>	<b>0</b>	<b>0</b>
Account	Date	Transaction	Agency Amount	Comptroller Amount	Auditor Amount
<b>441-Other Revenues</b>					
Adjustment	04/10/2019	Agency:1-3-SCO531(New Entry)	(37)	-	-
<b>Sub-totals</b>			<b>(37)</b>	<b>0</b>	<b>0</b>

## SCO-511

1) Click one time on the SCO-511 node.



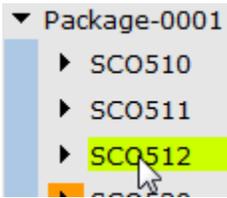
2) Review the information on the SCO-511 form.

Account	Agency Adjust	Comptroller Adjust	Auditor Adjust	Current Year GAAP Basis
<b>0-105\101-Cash on Deposit with State Treasurer (including intransit items)</b>				
	52	0	0	52
<b>0-105\103-Petty Cash</b>				
	0	0	0	0
<b>1-180\105-Cash and Cash Equivalents</b>				
	52	0	0	52
<b>0-140\135-Other Receivables</b>				
	0	0	0	0
<b>0-140\136-Allowance for Uncollectible Other Receivables</b>				
	0	0	0	0
<b>1-180\140-Other Receivables, Net</b>				
	0	0	0	0
<b>0-180\141-Due From Other Funds</b>				
	0	0	0	0
<b>0-180\150-Inventories</b>				
	0	0	0	0
<b>2-195\180-Total Assets</b>				
	52	0	0	52
<b>3-0\195-Total Assets and Deferred Outflows of Resources</b>				
	52	0	0	52

# WEDGE 3.0 Training

## SCO-512

1) Click one time on the SCO-512 node.

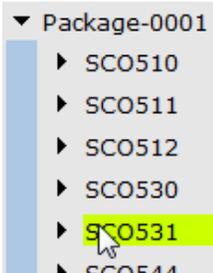


2) Review the information on the SCO-512 form.

Account	Balance Per SAMS	Prior Year GAAP Adjustment	Agency Adjust	Comptroller Adjust	Auditor Adjust	Current Year GAAP Basis
<b>0-4051401 Income Taxes</b>						
<b>0-4351431-Licenses and Fees</b>						
	0	0	(15)	0	0	(15)
<b>1-5821435-Licenses and Fees, Net</b>						
	0	0	(15)	0	0	(15)
<b>0-4491441-Other Revenues</b>						
	(33)	(2)	(37)	0	0	(68)
<b>0-4491442-Other Charges for Services</b>						
	0	0	0	0	0	0

## Revised SCO-531 Amounts

1) Click one time on the SCO-531 node.



2) Update the appropriate value in the Cash in Transit column.

441	Other Revenues (By:Agency)	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
-----	----------------------------	--------------------------------	--------------------------------	--------------------------------

3) Update the appropriate value in the Cash in Transit column.

431	Licenses and Fees (By:Agency)	<input type="text" value="15"/>	<input type="text" value="37"/>	<input type="text" value="52"/>
-----	-------------------------------	---------------------------------	---------------------------------	---------------------------------

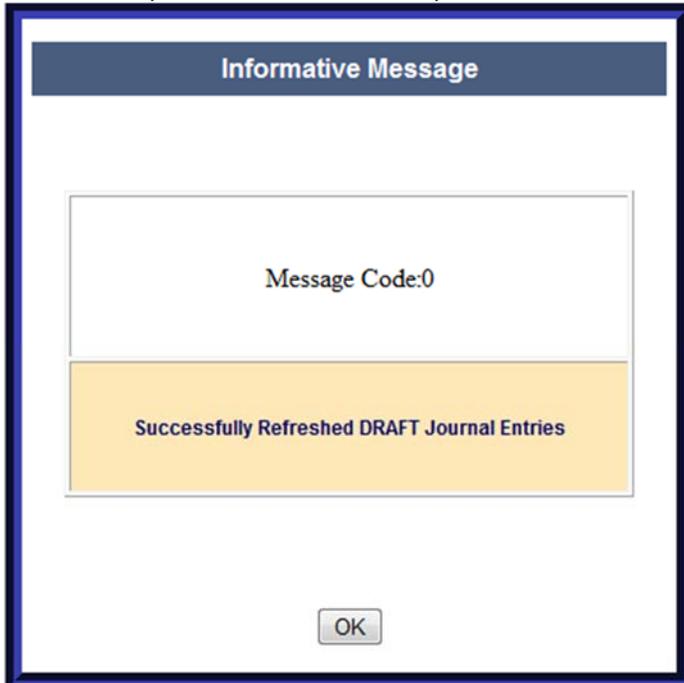
4) Click one time on the **Save Form** icon on the horizontal ribbon.



# WEDGE 3.0 Training

---

- 5) Ensure that you see the “Successfully Refreshed Draft Journal Entries” Informative Message.



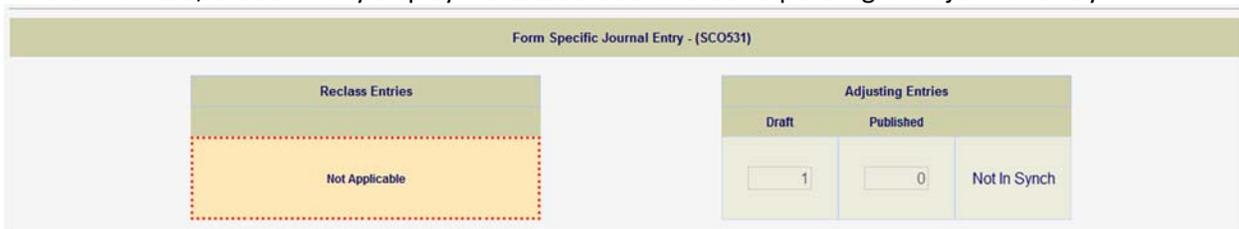
- 6) Click one time on the **OK** button.



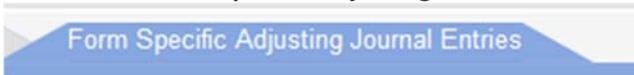
- 7) Click one time on the Manage Journal Entry (calculator) icon on the horizontal ribbon.



- 8) On the main tab, the summary display indicates that there is one pending draft journal entry.



- 9) Click on the **Form Specific Adjusting Journal Entries** tab



# WEDGE 3.0 Training

10) The Journal Entry Management SCO-531 form will display the entry. Note the **red** message indicating the worksheet has not yet been published.

**Journal Entry Management: SCO531 Worksheet (1)**

2019-04-10 16:14:42.14-Elizabeth, Johnson(ioc)

**This worksheet journal entry has not been published. Once you have completed and reviewed this worksheet journal entry, you must publish the entry using the button above.**

SCO531 Default Journal Entry

Account Number	Account Description	Debit	Credit	
101	Cash on Deposit with State Treasurer (including intransit items)	52		Delete
431	Licenses and Fees		( 52 )	Delete
		<b>52</b>	<b>( 52 )</b>	

Add Account View History Add Note

11) Click one time on the **Cog Wheel** Icon to publish the revised entry.

12) Click **Publish Draft Journal**

**Journal Entry Management: SCO531**

Publishing this worksheet will create a permanent record of the draft journal entry and will update the trial balances.

Publish Draft Journal Cancel

13) Ensure that you see the “Draft journal entry successfully posted” Informative Message.

**Informative Message**

Draft journal entry successfully posted.

OK

14) Click one time on the **OK** button.



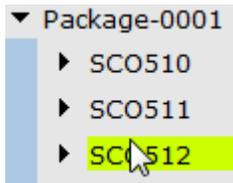
# WEDGE 3.0 Training

15) Note that the entry is now displayed as published, with the new time/date stamp.



16) On the main tab, note that the entry is now shown as published.

17) Review the trial balance forms to see the revised entry. Click one time on the SCO-512 node.



18) Click one time on the **Recalculate Trial Balances** button. This will update the SCO-511, SCO-512 and SCO-530 for the updated journal entry.



19) Review the revised information on the SCO-512 form.

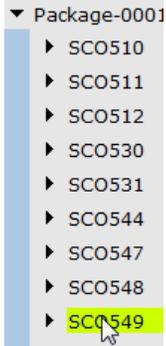
Account	Balance Per SAMS	Prior Year GAAP Adjustment	Agency Adjust	Comptroller Adjust	Auditor Adjust	Current Year GAAP Basis
<b>0-435\431-Licenses and Fees</b>	0	0	(52)	0	0	(52)
<b>1-582\435-Licenses and Fees, Net</b>	0	0	(52)	0	0	(52)
<b>0-449\441-Other Revenues</b>	(33)	(2)	0	0	0	(31)

# WEDGE 3.0 Training

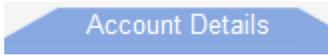
## SCO-549

### Account Details Tab

- 1) Click one-time on the SCO-549 form node.



- 2) Ensure that you are on the Account Details tab.



- 3) Review the SCO-549 form layout.

Account Details    Encumbrance

**205-Account Payable and Accrued Liabilities**

Recap By Report Account	Lapsed Period		Future Appropriations	Totals
	July Actual	August Estimate		
	0	0	0	0
<b>Sub Totals</b>	0	0	0	0

Add

**208-Due To Other Government-Federal**

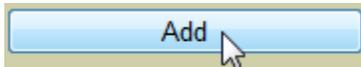
Recap By Report Account	Lapsed Period		Future Appropriations	Totals
	July Actual	August Estimate		
	0	0	0	0
<b>Sub Totals</b>	0	0	0	0

Add

**209-Due To Other Governments-Local**

Recap By Report Account	Lapsed Period		Future Appropriations	Totals
	July Actual	August Estimate		
	0	0	0	0
<b>Sub Totals</b>	0	0	0	0

- 4) Click one time on the **Add** button under account 205.



- 5) Select the appropriate account from the **Accounts** drop down menu. You may select more than one account by holding down the **control** key when making your selections.

# WEDGE 3.0 Training

6) Click on OK, and note that accounts 510, 520, and 550 have been added.

Recap By Report Account		Lapsed Period		Future Appropriations	Totals	
		July Actual	August Estimate			
205-510-SCO549	Employment and Economic Development	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	Delete
205-520-SCO549	General Government	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	Delete
205-550-SCO549	Capital Outlay	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	Delete
<b>Sub Totals</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

Add

7) Enter the appropriate amounts in the appropriate columns.

Recap By Report Account		Lapsed Period		Future Appropriations	Totals	
		July Actual	August Estimate			
205-510-SCO549	Employment and Economic Development	<input type="text" value="1050"/>	<input type="text" value="5"/>	<input type="text" value="100"/>	<input type="text" value="1155"/>	Delete
205-520-SCO549	General Government	<input type="text" value="200"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="200"/>	Delete
205-550-SCO549	Capital Outlay	<input type="text" value="300"/>	<input type="text" value="0"/>	<input type="text" value="110"/>	<input type="text" value="410"/>	Delete
<b>Sub Totals</b>		<b>1550</b>	<b>5</b>	<b>210</b>	<b>1765</b>	

Add

# WEDGE 3.0 Training

8) Click one time on the **Save Form** icon on the horizontal ribbon.



9) Scroll down to account 215.

215-Due to Other Funds		Lapsed Period		Future Appropriations	Totals
Recap By Report Account		July Actual	August Estimate		
Sub Totals		0	0	0	0

Add

10) Click on the **Add** button and enter account 510. Click **OK**.

**Add Agency Fund Account Combination**

**Accounts**

- 444-Other Capital Grants(Revenue)
- 445-Refunds and Credit Memoranda - Other Revenues(Revenue)
- 446-Refunds and Credit Memoranda-Other Charges for Services(Revenue)
- 447-Refunds and Credit Memoranda-Other Operating Grants(Revenue)
- 448-Refunds and Credit Memoranda-Other Capital Grants(Revenue)
- 505-Education(Expenditure)
- 510-Employment and Economic Development(Expenditure)**
- 515-Health and Social Services(Expenditure)
- 520-General Government(Expenditure)
- 525-Transportation(Expenditure)
- 530-Public Protection and Justice(Expenditure)
- 535-Environmental and Business Regulation(Expenditure)
- 540-Debt Service-Principal(Expenditure)
- 545-Debt Service-Interest(Expenditure)
- 550-Capital Outlay(Expenditure)
- 552-Intergovernmental(Expenditure)

510

Choose an Account

OK Cancel

11) Enter the appropriate amounts in the appropriate columns.

215-Due to Other Funds		Lapsed Period		Future Appropriations	Totals
Recap By Report Account		July Actual	August Estimate		
215-510-SCO549	Employment and Economic Development	100	79	0	179
Sub Totals		100	79	0	179

Add

# WEDGE 3.0 Training

12) Click one time on the **Save Form** icon on the horizontal ribbon.



13) Scroll to the bottom of the screen and review the grand totals.

<b>Grand Totals</b>	<b>1650</b>	<b>84</b>	<b>210</b>	<b>1944</b>
---------------------	-------------	-----------	------------	-------------

14) Click one time on the Manage Journal Entry (calculator) icon on the horizontal ribbon.



15) Click on the **Form Specific Adjusting Journal Entries** tab to see the draft journal entry. Note the **red** message indicating the entry has not yet been published.

**Journal Entry Management: SCO549 Worksheet (1)** 2019-04-10 16:29:05.077-Elizabeth, Johnson(ioc)

This worksheet journal entry has not been published. Once you have completed and reviewed this worksheet journal entry, you must publish the entry using the button above.

SCO549 Default Adjusting Journal Entry

Account Number	Account Description	Debit	Credit	
205	Account Payable and Accrued Liabilities		( 1765 )	Delete
215	Due to Other Funds		( 179 )	Delete
510	Employment and Economic Development	1334		Delete
520	General Government	200		Delete
550	Capital Outlay	410		Delete
		<b>1944</b>	<b>( 1944 )</b>	

Add Account View History Add Note

# WEDGE 3.0 Training

16) Click one time on the **cog wheel** to publish the journal entry

**Journal Entry Management:SCO549 Worksheet (1)** 2019-04-10 16:29:05.077-Elizabeth, Johnson (oc)

This worksheet journal entry has not been published. Once you have completed and reviewed this worksheet journal entry, you must publish the entry using the button above.

SCO549 Default Adjusting Journal Entry

Account Number	Account Description	Debit	Credit	
205	Account Payable and Accrued Liabilities		( 1765 )	Delete
215	Due to Other Funds		( 179 )	Delete
510	Employment and Economic Development	1334		Delete
520	General Government	200		Delete
550	Capital Outlay	410		Delete
		<b>1944</b>	<b>( 1944 )</b>	

Add Account View History Add Note 

17) Click one time on **Publish Draft Journal** button

**Journal Entry Management:SCO549**

Publishing this worksheet will create a permanent record of the draft journal entry and will update the trial balances.

Publish Draft Journal Cancel

18) Ensure that you see the “Draft journal entry successfully posted” Informative Message.

**Informative Message**

Draft journal entry successfully posted.

OK

19) Click one time on the **OK** button.



20) Click one time on the SCO-511 node.

- Package-0001(S)
  - ▶ SCO510
  - ▶ **SCO511**
  - ▶ SCO512
  - ▶ SCO530
  - ▶ SCO531

# WEDGE 3.0 Training

21) Click one time on the **Recalculate Trial Balance** icon



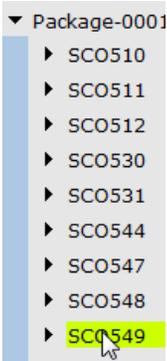
22) Review the information on the SCO-511 form.

Account	Agency Adjust	Comptroller Adjust	Auditor Adjust	Current Year GAAP Basis
<b>0-290\205-Account Payable and Accrued Liabilities</b>	<b>(1765)</b>	<b>0</b>	<b>0</b>	<b>(1765)</b>
<b>0-210\208-Due To Other Government-Federal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>0-210\209-Due To Other Governments-Local</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>1-290\210-Intergovernmental Payables</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>0-290\215-Due to Other Funds</b>	<b>(179)</b>	<b>0</b>	<b>0</b>	<b>(179)</b>
<b>0-290\216-Due to Component Units</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>2-295\290-Total Liabilities</b>	<b>(1944)</b>	<b>0</b>	<b>0</b>	<b>(1944)</b>

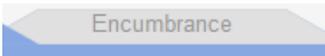
23) Review the information on the SCO-512, SCO-530, and SCO-548 forms, noting they have been updated for the new adjusting entry.

## Encumbrances Tab

1) Click one-time on the SCO-549 form node.



2) Click one time on the **Encumbrance** tab.



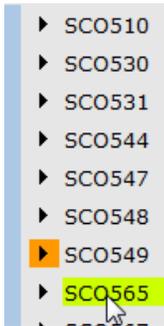
3) Verify the Amount of Liabilities Payable from Future Years' Appropriations, which has been automatically populated, agrees to the Grand Total of Future Appropriations from the Account Details Tab.

Amount of liabilities related to mandatory transfers at June 30 (excluding amounts reported as liabilities payable from future years' appropriations)	<input type="text" value="0"/>
Amount of liabilities payable from future years' appropriations at June 30	<input type="text" value="210"/>

# WEDGE 3.0 Training

## SCO-565

1) Click one-time on the SCO-565 form node.



2) Review the SCO-565 form layout. The form is comprised of 4 tabs. The **Main** tab summarizes the total amounts entered on the 3 subsequent tabs. The SCO-565 has an edit check to ensure that amounts reported on this form agree to the totals reported on the trial balance. Note the error message currently displayed, which indicates that the balances reported on the SCO-565 do not currently agree to the amounts reported on the trial balance.

The screenshot shows the 'Main' tab of the SCO-565 form. At the top, there are four tabs: 'Main', 'SCO565 Amounts', 'SCO567 Amounts', and 'SCO568 Amounts'. The 'Main' tab is active. Below the tabs is a header section with the following information:

- Comprehensive Annual Financial Reporting
- SCO565
- Interfund Payable/Receivable Analysis
- June 30, 2018
- STATE OF ILLINOIS COMPTROLLER
- SUSANA A. MENDOZA
- Agency Number: 420
- Fund Number: 0001
- Record Type: Agency

Below the header is a table with two columns: 'To Account' and 'Due Amount'. The table is titled 'Grand Total, All Forms - Grouped By Account Number'. The table contains the following data:

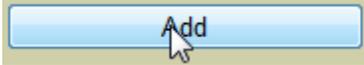
To Account	Due Amount
<b>Error: Values On The SCO565 Form Do Not Agree To Amounts Reported On Journal Entries</b>	
141 Due From Other Funds	0
215 Due to Other Funds	0
144 Due From Component Units	0
216 Due to Component Units	0
147 Due From Primary Government	0
217 Due to primary government	0

3) Click on the **SCO565 Amounts** tab. Amounts due to/from other funds that are not included on the SCO567 or SCO568 should be entered on this tab.

The screenshot shows the 'SCO565 Amounts' tab of the SCO-565 form. The header section is identical to the previous screenshot. Below the header is a table titled 'Amounts On The SCO565 Form(This Form)'. The table has the following columns: 'Source Form', 'Agency Number', 'Fund Number', 'Due Amount', 'Agency Classification', 'Providing Agency Classification', 'Amount Direction', and 'To Account'. Below the table, there is a 'Section Totals' row with a value of '0' and an 'Add' button.

# WEDGE 3.0 Training

- 4) Click one time on the **Add** button.



- 5) Select the appropriate agency from the **Agency** drop down menu.

- 6) Select the appropriate fund from the **Fund Number** drop down menu.

- 7) Click one time on the **OK** button.



- 8) Click again on the Add button to add additional agency/fund combinations.

**Amounts On The SCO565 Form(This Form)**

Source Form	Agency Number	Fund Number	Due Amount	Agency Classification	Providing Agency Classification	Amount Direction	To Account	
SCO565	416	0303	0	PG	PG	Neutral	-1	Delete
SCO565	448	0304	0	PG	PG	Neutral	-1	Delete
<b>Section Totals</b>			<b>0</b>					

Add

# WEDGE 3.0 Training

9) Enter the appropriate information in the **Due Amount** column.

**Amounts On The SCO565 Form(This Form)**

Source Form	Agency Number	Fund Number	Due Amount	Agency Classification	Providing Agency Classification	Amount Direction	To Account	
SCO565	416	0303	-86	PG	PG	Due To	215	Delete
SCO565	448	0304	-93	PG	PG	Due To	215	Delete
<b>Section Totals</b>			<b>-179</b>					

Add

10) Click one time on the **Save Form** icon on the horizontal ribbon.



11) Click one time on the **OK** button.



12) Return to the Main tab, noting that the balance in account 215 agrees to the trial balance, and the error message no longer exists.

Comprehensive Annual Financial Reporting  
SCO565  
Interfund Payable/Receivable Analysis  
June 30, 2018


**STATE OF ILLINOIS  
COMPTROLLER  
SUSANA A. MENDOZA**

Agency Number 420  
 Fund Number 0001  
 Record Type Agency

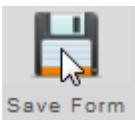
To Account	Due Amount
<b>Grand Total, All Forms - Grouped By Account Number</b>	
141 Due From Other Funds	0
215 Due to Other Funds	-179
144 Due From Component Units	0
216 Due to Component Units	0
147 Due From Primary Government	0
217 Due to primary government	0

## SCO-577

1) Enter value of inventory on the appropriate line description.

Number	Description	Method Of Valuation	Cost	Reduction to Market	Lower of Cost or Market
1	Equipment, Parts and Accessories (By:Agency)	FIFO	300	50	250
2	Food Supplies (By:Agency)	FIFO	0	0	0

2) Click one time on the **Save Form** icon on the horizontal ribbon.



# WEDGE 3.0 Training

3) Verify total at bottom of screen.

Totals		
300	50	250

4) Click on the **Add expenditure account** button to select applicable account to prepare journal entry.

Account Number	Account Description	Total
Please select the applicable expenditure account charged with the original inventory purchase		
<input type="button" value="Add expenditure account"/>		

5) Select the applicable expenditure account charged with the original inventory purchase.

### Add Agency Fund Account Combination

**Accounts**

- 505-Education(Expenditure)
- 510-Employment and Economic Development(Expenditure)
- 515-Health and Social Services(Expenditure)
- 520-General Government(Expenditure)**
- 525-Transportation(Expenditure)
- 530-Public Protection and Justice(Expenditure)
- 535-Environmental and Business Regulation(Expenditure)
- 540-Debt Service-Principal(Expenditure)
- 545-Debt Service-Interest(Expenditure)
- 550-Capital Outlay(Expenditure)
- 552-Intergovernmental(Expenditure)
- 558-Excess Revenues / Other Sources(Revenue)
- 559-Deficiency Expenditures / Other Uses(Expenditure)
- 565-Transfers-In(Revenue)
- 570-Transfers-Out(Expenditure)

520

Choose an Account

6) Click one time on the **OK** button.



7) Click one time on the **Save Form** icon on the horizontal ribbon



8) Note display of account number and amount to be used for the automatic journal entry.

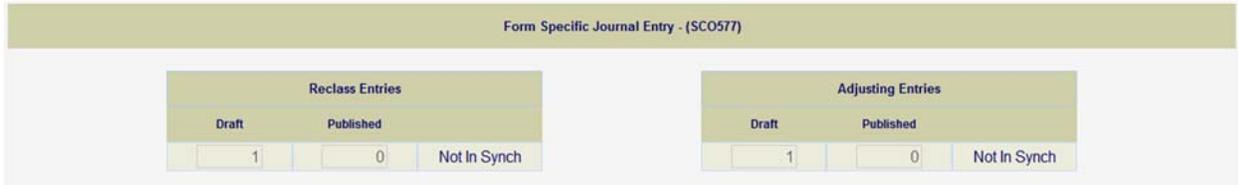
Account Number	Account Description	Total	
520	General Government	250	<input type="button" value="Delete"/>
Please select the applicable expenditure account charged with the original inventory purchase			
<input type="button" value="Add expenditure account"/>			

# WEDGE 3.0 Training

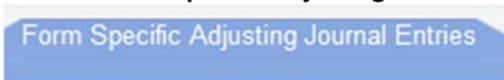
9) Click on **Manage Journal Entry** (calculator) icon on the horizontal ribbon.



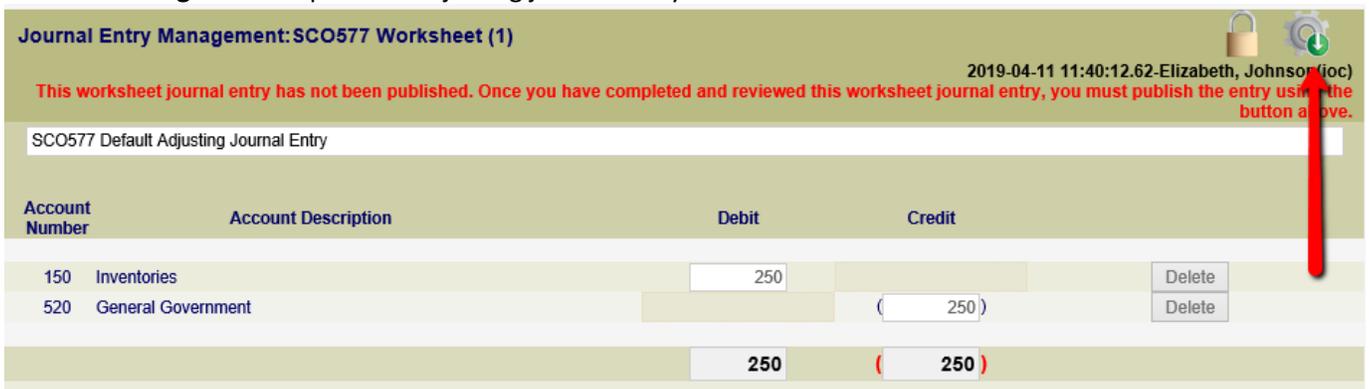
10) Note there are 2 entries that are in draft mode, one reclassifying entry and one adjusting entry.



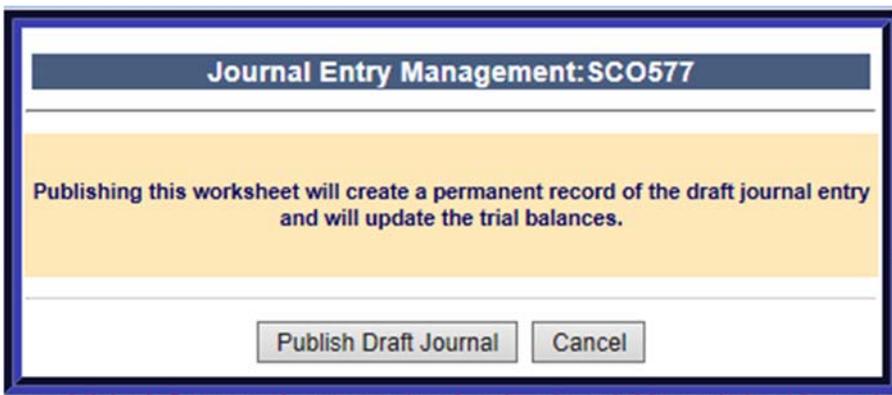
11) Click on **Form Specific Adjusting Journal Entries** tab.



12) Click on the **cog wheel** to post the adjusting journal entry.



13) Click on **Publish Draft Journal**.



# WEDGE 3.0 Training

14) Verify entry is now published.



15) Click on **Form Specific Reclassifying Journal Entries** tab.



16) Note entry is to reclassify portion of fund balance that is nonspendable relating to inventory balances. Click on **cog wheel** to post entry.

**Journal Entry Management:SCO577 Worksheet (1)** 2019-04-11 11:40:12.51-Elizabeth, Johnson(ioc)

This worksheet journal entry has not been published. Once you have completed and reviewed this worksheet journal entry, you must publish the entry using the button above.

SCO577 Default Reclassifying Journal Entry

Account Number	Account Description	Debit	Credit	
318	Nonspendable for Inventories		( 250 )	Delete
340	Unassigned Fund Balance	250		Delete
		<b>250</b>	<b>( 250 )</b>	

17) Verify entry is now published.



18) Click on the SCO-511 and Click on the **Recalculate Trial Balances** icon on the horizontal ribbon.



19) Note balances are properly reflected on the trial balance.

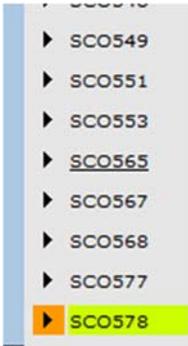
Account	Agency Adjust	Comptroller Adjust	Auditor Adjust	Current Year GAAP Basis
<b>0-180\150-Inventories</b>				
	250	0	0	250
<b>0-350\318-Nonspendable for Inventories</b>				
	(250)	0	0	(250)
<b>0-350\340-Unassigned Fund Balance</b>				
	250	0	0	250

# WEDGE 3.0 Training

## SCO-578

### Initial Entry

1) Click one-time on the SCO-578 form node.



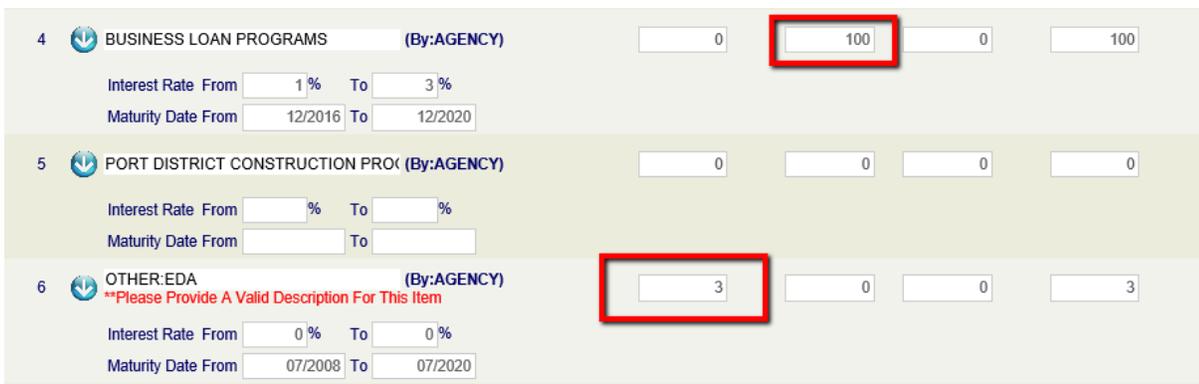
2) Review the SCO-578 form layout. The form is prepopulated with standard loans/notes receivable categories. Receivable categories not listed should be grouped into categories, described and reported under "Others". If applicable, the prior year balance will be prepopulated.

3) Enter the appropriate interest rate and maturity date in the applicable spaces.



The screenshot shows three sections of the form, each with interest rate and maturity date fields. The first section, 'BUSINESS LOAN PROGRAMS (By:AGENCY)', has interest rate fields set to 1% and 3%, and maturity date fields set to 12/2016 and 12/2020. The second section, 'PORT DISTRICT CONSTRUCTION PRO (By:AGENCY)', has empty interest rate and maturity date fields. The third section, 'OTHER:EDA (By:AGENCY)', has interest rate fields set to 0% and 0%, and maturity date fields set to 07/2008 and 07/2020. A red arrow points to the 'OTHER:EDA' section, and red boxes highlight the interest rate and maturity date fields in the first and third sections.

4) Enter the loan addition amount in the additions column.



The screenshot shows the same three sections as the previous image, but with an additional column for additions. The '100' value in the BUSINESS LOAN PROGRAMS row and the '3' value in the OTHER:EDA row are highlighted with red boxes.

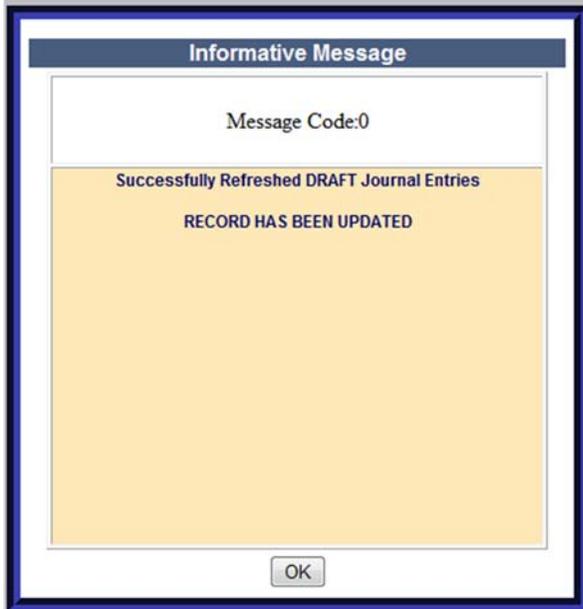
# WEDGE 3.0 Training

---

- 5) Click one time on the Save Form icon on the horizontal ribbon.



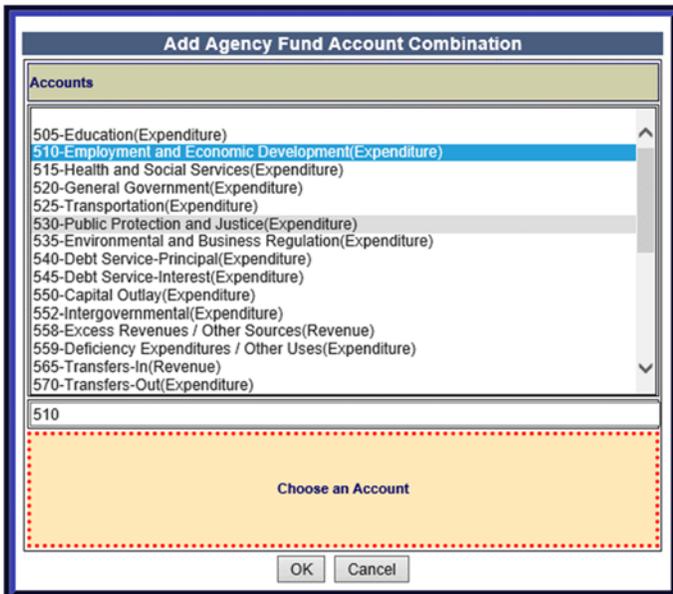
- 6) Ensure that you see the "Successfully Refreshed DRAFT Journal Entries" informative message.



- 7) Click one-time on the OK button.  
8) Click on the Add Expenditure Account button.

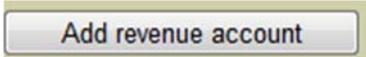


- 9) Enter account 510. Click OK

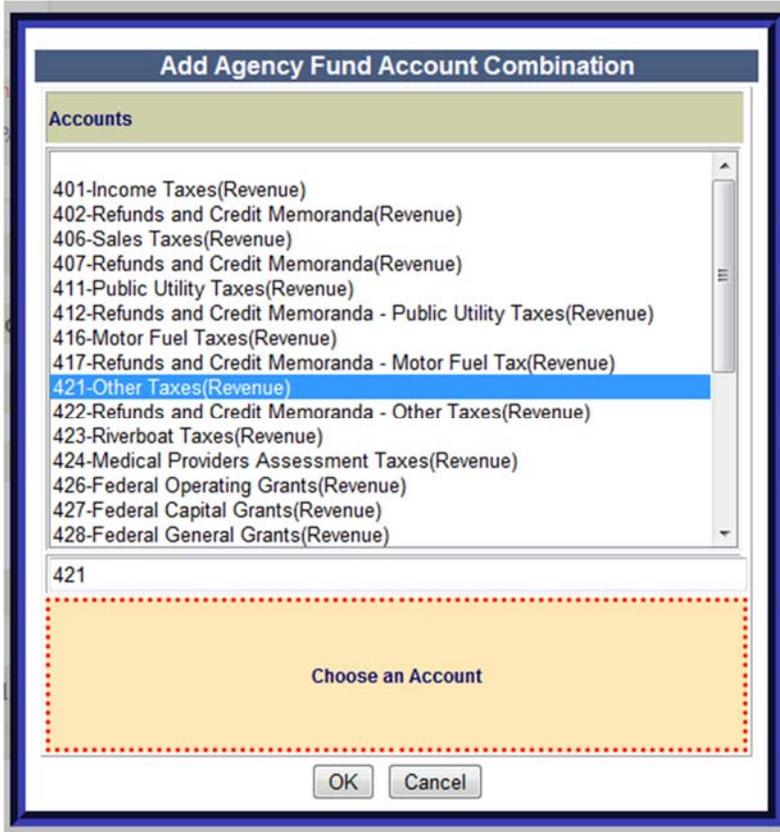


# WEDGE 3.0 Training

10) Click on the **Add Revenue Account** button.



11) Enter account 421. Click **OK**.



12) Add Allowance for Uncollectible Loans and Notes Receivable.

<b>Subtotal</b>	3	100	0	103
<b>Allowance for Uncollectible Loans and Notes Receivable</b>	( 3 )		( 23 )	
<b>Loans and Notes Receivable, Net of Allowance</b>	0		80	
<b>Long Term Portion</b>	0		0	

13) Click one time on the **Save Form** icon on the horizontal ribbon.

14) Click one time on the **Manage Journal Entry** (calculator) icon on the horizontal ribbon. From the **Main** tab, note, there are two journal entries pending action.



# WEDGE 3.0 Training

Form Specific Journal Entry - (SCO578)

Reclass Entries	
Draft	Published
1	0

Not In Sync

Adjusting Entries	
Draft	Published
1	0

Not In Sync

- 15) Click on the **Form Specific Adjusting Journal Entries** tab to see the draft journal entry. Note the red message indicating the entry has not yet been published.

Journal Entry Management: SCO578 Worksheet (1)

2019-04-10 16:46:13.263-Elizabeth, Johnson(ioc)

This worksheet journal entry has not been published. Once you have completed and reviewed this worksheet journal entry, you must publish the entry using the button above.

SCO578 Default Adjusting Journal Entry

Account Number	Account Description	Debit	Credit	
152	Loans and Notes Receivable	103		Delete
153	Allowance for Uncollectible Loans and Notes Receivable		( 23 )	Delete
510	Employment and Economic Development		( 80 )	Delete
		103	( 103 )	

Add Account View History Add Note

- 16) Click one time on the Cog Wheel.

Journal Entry Management: SCO578 Worksheet (1)

2019-04-10 16:46:13.263-Elizabeth, Johnson(ioc)

This worksheet journal entry has not been published. Once you have completed and reviewed this worksheet journal entry, you must publish the entry using the button above.

SCO578 Default Adjusting Journal Entry

Account Number	Account Description	Debit	Credit	
152	Loans and Notes Receivable	103		Delete
153	Allowance for Uncollectible Loans and Notes Receivable		( 23 )	Delete
510	Employment and Economic Development		( 80 )	Delete
		103	( 103 )	

Add Account View History Add Note

- 17) Click one time on the **Publish Draft Journal** button. Ensure that you see the “New Journal Entries Have Been Created” informative message. Click **OK**.

# WEDGE 3.0 Training

- 18) Click on the **Form Specific Journal Entry Reclassifying Journal Entries** tab to see the draft journal entry. Note, the red message indicating the entry has not yet been published.

Journal Entry Management: SCO578 Worksheet (1)

2019-04-10 16:46:13.137-Elizabeth, Johnson(ioc)

This worksheet journal entry has not been published. Once you have completed and reviewed this worksheet journal entry, you must publish the entry using the button above.

SCO578 Default Reclassifying Journal Entry

Account Number	Account Description	Debit	Credit	
421	Other Taxes	0		Delete
510	Employment and Economic Development		( 0 )	Delete
		0	( 0 )	

Add Account View History Add Note

- 19) Click one time on the cog wheel to publish the journal entry.

Journal Entry Management: SCO578 Worksheet (1)

2019-04-10 16:46:13.137-Elizabeth, Johnson(ioc)

This worksheet journal entry has not been published. Once you have completed and reviewed this worksheet journal entry, you must publish the entry using the button above.

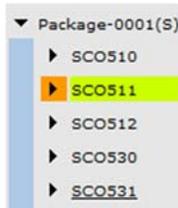
SCO578 Default Reclassifying Journal Entry

Account Number	Account Description	Debit	Credit	
421	Other Taxes	0		Delete
510	Employment and Economic Development		( 0 )	Delete
		0	( 0 )	

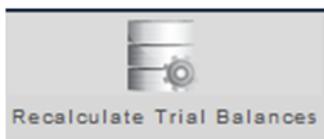
Add Account View History Add Note

- 20) Click one time on the **Publish Draft Journal** button. Ensure that you see the “New Journal Entries Have Been Created” informative message. Click **OK**.

- 21) Click one time on the SCO-511 node.



- 22) Click one time on the **Recalculate Trial Balance** icon.



# WEDGE 3.0 Training

23) Review the information on the SCO-511 form.

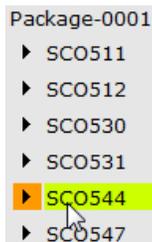
Account	Agency Adjust	Comptroller Adjust	Auditor Adjust	Current Year GAAP Basis
<b>0-154\152-Loans and Notes Receivable</b>	103	0	0	103
<b>0-154\153-Allowance for Uncollectible Loans and Notes Receivable</b>	(23)	0	0	(23)
<b>1-158\154-Loans and Notes Receivable, Net</b>	80	0	0	80
<b>2-180\158-Loans and Notes Receivable, Total</b>	80	0	0	80

24) Review the information on the SCO-512, SCO-530, SCO-547 and SCO-548 forms, noting they have been updated for the new reclassifying and adjusting entries.

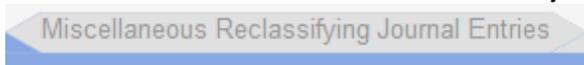
## SCO-544

### Initial Entry

1) Click one-time on the SCO-544 form node.



2) Click one time on the **Miscellaneous Reclassifying Journal Entries** tab.



3) Click one time on the Miscellaneous Reclassifying Journal Entry Worksheet Add (duplicate paper) icon on the horizontal ribbon.



# WEDGE 3.0 Training

- 4) Type the appropriate description in the **Create Miscellaneous Journal Entry** dialog box.

**Create Miscellaneous Journal Entry**

Journal Entry Worksheet Type: RECLASS

Statement Type: Accounts on The Same Statement

Worksheet Description: To properly allocate expenditures

Please provide a description of the journal entry in the space provided above.

OK Cancel

- 5) Click one time on the **OK** button.



- 6) Ensure that you see the “Created Journal Entry DRAFT” Informative Message.

**Informative Message**

Created Journal Entry DRAFT

OK

- 7) Review the blank Journal entry template.

**Journal Entry Management: SCO544 Worksheet (1)**

2019-04-10 16:51:04.897-Elizabeth, Johnson(ioc)

This worksheet journal entry has not been published. Once you have completed and reviewed this worksheet journal entry, you must publish the entry using the button above.

To properly allocate expenditures

Account Number	Account Description	Debit	Credit
		0	( 0 )

Add Account View History Add Note

- 8) Click one time on the **Add Account** button.



# WEDGE 3.0 Training

- 9) Select the appropriate accounts from the **Accounts** drop down box. Note that you are able to select more than once account at a time, by holding down the control key when selecting accounts.

Add Journal Entry Account Number

**Accounts**

447-Refunds and Credit Memoranda-Other Operating Grants(Revenue)
448-Refunds and Credit Memoranda-Other Capital Grants(Revenue)
505-Education(Expenditure)
510-Employment and Economic Development(Expenditure)
515-Health and Social Services(Expenditure)
520-General Government(Expenditure)
525-Transportation(Expenditure)
530-Public Protection and Justice(Expenditure)
535-Environmental and Business Regulation(Expenditure)
540-Debt Service-Principal(Expenditure)
545-Debt Service-Interest(Expenditure)
550-Capital Outlay(Expenditure)
552-Intergovernmental(Expenditure)
558-Excess Revenues / Other Sources(Revenue)
559-Deficiency Expenditures / Other Uses(Expenditure)
565-Transfers-In(Revenue)

510,520

Click on an account number to add. To select multiple account numbers, hold the CTRL key while making your selections.

- 10) Click one time on the **OK** button.



- 11) **NOTE:** There are Debit and Credit columns. By default, the Debit column is active. You can simply click on the Credit column to post the appropriate account value.

Account Number	Account Description	Debit	Credit	
510	Employment and Economic Development	0		Delete
520	General Government	0		Delete
		0	( 0 )	

- 12) Enter the appropriate amounts in the Debit and Credit columns.

To properly allocate expenditures

Account Number	Account Description	Debit	Credit	
510	Employment and Economic Development	190		Delete
520	General Government		( 190 )	Delete
		190	( 190 )	

# WEDGE 3.0 Training

13) Click one time on the **Save Form** icon on the horizontal ribbon.



14) Click one time on the **OK** button.



15) Click one time on the cog wheel icon to publish the entry.

**Journal Entry Management: SCO544 Worksheet (1)**

2019-04-11 11:03:53.12-Elizabeth, Johnson(ioc)

This worksheet journal entry has not been published. Once you have completed and reviewed this worksheet journal entry, you must publish the entry using the button above.

To properly allocate expenditures

Account Number	Account Description	Debit	Credit	
510	Employment and Economic Development	190		Delete
520	General Government		( 190 )	Delete
		<b>190</b>	<b>( 190 )</b>	

A red arrow points to a cog wheel icon with a green checkmark inside, located in the top right corner of the interface.

16) Click one time on the **Publish Draft Journal** button

**Journal Entry Management: SCO544**

Publishing this worksheet will create a permanent record of the draft journal entry and will update the trial balances.

**Publish Draft Journal** Cancel

17) Note that the entry has now been published.

2019-04-11 11:04:18.2-Elizabeth, Johnson(ioc)

**This Worksheet Has Been Published**

A notification box with a green checkmark icon and a lock icon, indicating the entry has been published.

18) Review the SCO-512 and SCO-530, after clicking on the **Recalculate Trial Balance** tab, to see that the entry has properly carried forward to the trial balance.

# WEDGE 3.0 Training

## Correcting Entry

- 1) To correct a miscellaneous journal entry, just update the appropriate values in the Debit and Credit columns.

To properly allocate expenditures				
Account Number	Account Description	Debit	Credit	
510	Employment and Economic Development	200		Delete
520	General Government		( 200 )	Delete
		200	( 200 )	

- 2) Click one time on the **Save Form** icon on the horizontal ribbon.



- 3) Review the revised entry, noting the warning message that the entry has not yet been published.

Journal Entry Management: SCO544 Worksheet (1)				
2019-04-11 11:05:21.55-Elizabeth, Johnson(ioc)				
This worksheet journal entry has not been published. Once you have completed and reviewed this worksheet journal entry, you must publish the entry using the button above.				
To properly allocate expenditures				
Account Number	Account Description	Debit	Credit	
510	Employment and Economic Development	200		Delete
520	General Government		( 200 )	Delete
		200	( 200 )	

- 4) Click one time on the **cog wheel** icon to publish the entry. Review the SCO-512 and SCO-530, after clicking on the **Recalculate Trial Balance** tab, to see that the entry has properly carried forward to the trial balance.

## Deleting Journal Entry Content

- 1) Click one time on the **Delete** button adjacent to the appropriate account lines.

510	Employment and Economic Development	200		Delete
520	General Government		( 200 )	Delete

- 2) Click one time on the **OK** button.



- 3) Once the lines are deleted, the empty worksheet must still be published. Click on the **cog wheel** icon to publish the blank entry.

# WEDGE 3.0 Training

**Journal Entry Management: SCO544 Worksheet (1)**

2019-04-11 11:06:41.89-Elizabeth, Johnson(joc)

This worksheet journal entry has not been published. Once you have completed and reviewed this worksheet journal entry, you must publish the entry using the **Publish** button above.

To properly allocate expenditures

Account Number	Account Description	Debit	Credit
		0	( 0 )

- 4) Click one time on the **OK** button.

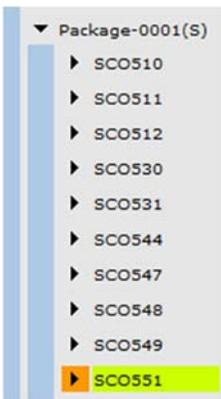


- 5) Review the SCO-512 and SCO-530, after clicking on the **Recalculate Trial Balance** tab, to see that the entry has properly carried forward to the trial balance.

<b>0-586510-Employment and Economic Development</b>					
4577	(1642)	1254	0	0	7473
<b>0-586520-General Government</b>					
0	0	(50)	0	0	(50)

## SCO-551

- 1) Click one time on the SCO-551 node.



- 2) Enter the net receivable balance reported on the June 30, 20XX "Quarterly Summary of Accounts Receivable" C-97 Report. (Note the error message at the top of the form. This will appear until the amounts per the reconciliation at the top of the form agree to the balances per the trial balance at the bottom of the form.)

# WEDGE 3.0 Training

		TOTAL (Nearest Thousands)
Error: Total calculated receivables per the SCO551 do not equal total receivable amounts per the trial balance.		
Total Net Receivables as reported on June 30, 2018 "Quarterly Summary Accounts Receivable", C-97		\$50
<b>Add:</b>		
1.	Accrued interest reported by Treasurer	\$0
Other:(Explain)		
<input type="button" value="Add"/>		
<b>Total additions:</b>		\$0
<b>Subtract:</b>		
1.	Due from Other Funds Amount	\$0
2.	Due From Primary Government Amount	\$0
3.	Due from Component Units Amount	\$0
Other:(Explain)		
<input type="button" value="Add"/>		
<b>Total subtractions:</b>		\$0
<b>Total calculated receivables (should agree to trial balance):</b>		\$50
<b>RECEIVABLE AMOUNTS PER TRIAL BALANCE</b>		
Account No.	Account Name	Amount
125	Taxes Receivable, Net	\$0
130	Intergovernmental Receivables, Net	\$0
140	Other Receivables, Net	\$0
154	Loans and Notes Receivable, Net	\$80
157	Loans and Notes Receivable, Net Long-Term	\$0
161	Restricted Assets-Other Receivables, Current	\$0
163	Restricted Assets-Loans and Notes Receivable, Net, Current	\$0
166	Restricted Assets-Loans and Notes Receivable, Long-Term	\$0
<b>Total Receivable Amounts from WEDGE Trial Balance</b>		\$80

- 3) Click one time on the Save Form Icon on the horizontal ribbon.



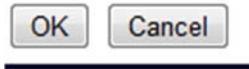
- 4) As applicable, add additional lines for "other" additions to reconcile to net receivables reported on the trial balance. Click on the **add** button.



- 5) Add a detailed description of the adjustment and the amount.

# WEDGE 3.0 Training

6) Click one time on **OK** button.



7) Review the form to ensure all receivables have been recorded and the total calculated receivables agrees to agency records. If complete, agency will no longer receive an error message at the top of the form.

		TOTAL (Nearest Thousands)
Total Net Receivables as reported on June 30, 2018 "Quarterly Summary Accounts Receivable", C-97		\$50
<b>Add:</b>		
1.	Accrued interest reported by Treasurer	\$0
<b>Other:(Explain)</b>		
1.	add description of item	\$30
<input type="button" value="Add"/>		
<b>Total additions:</b>		\$30
<b>Subtract:</b>		
1.	Due from Other Funds Amount	\$0
2.	Due From Primary Government Amount	\$0
3.	Due from Component Units Amount	\$0
<b>Other:(Explain)</b>		
<input type="button" value="Add"/>		
<b>Total subtractions:</b>		\$0
<b>Total calculated receivables (should agree to trial balance):</b>		\$80

Account No.	Account Name	Amount
125	Taxes Receivable, Net	\$0
130	Intergovernmental Receivables, Net	\$0
140	Other Receivables, Net	\$0
154	Loans and Notes Receivable, Net	\$80
157	Loans and Notes Receivable, Net Long-Term	\$0
161	Restricted Assets-Other Receivables, Current	\$0
163	Restricted Assets-Loans and Notes Receivable, Net, Current	\$0
166	Restricted Assets-Loans and Notes Receivable, Long-Term	\$0
<b>Total Receivable Amounts from WEDGE Trial Balance</b>		<b>\$80</b>

# WEDGE 3.0 Training

## SCO-553

- 1) Click one time on the SCO-553 node.



- 2) Review the form and ensure any Government-wide adjustments have been recorded and the form reconciles to the trial balance. (Refer to the Non-Shared Fund GAAP Package training materials for a detailed example for completion of the form.)

Fund Equity to Net Position Reconciliation		
Fund Equity (Deficit)	\$0	
<b>Adjustments from above</b>		
Unavailable revenues	\$0	
Prepaid expenses	\$0	
Other	\$0	
<b>Total Net Position</b>	<b>\$0</b>	
<b>Net position classification</b>		
Please provide the breakdown of net position in the following categories necessary for disclosure.		
<b>Unrestricted</b>		
(if fund equity is committed, assigned, or unassigned, then net position should be classified as unrestricted)	\$0	
<b>Restricted by enabling legislation:</b>		
Capital projects	\$0	Provide description of enabling legislation
Debt service	\$0	Provide description of enabling legislation
Other	\$0	Provide description of enabling legislation
<b>Restricted externally/third party</b>		
Capital projects	\$0	Provide description of externally-imposed restriction
Debt service	\$0	Provide description of externally-imposed restriction
Other	\$0	Provide description of externally-imposed restriction
<b>Permanent endowments:</b>		
Nonexpendable	\$0	Provide description of externally-imposed restriction For use by permanent trust funds only
Expendable	\$0	Provide description of externally-imposed restriction For use by permanent trust funds only
<b>Total Net Position</b>	<b>\$0</b>	

# WEDGE 3.0 Training

## SCO-510

1) Click one time on the SCO-510 node.



2) Review entries on the SCO-510.

The screenshot shows two entries in the SCO-510 interface. Each entry has a header with a number, a title, and several data fields. Below the header are checkboxes for 'Appropriation Change', 'New Program', and 'Statute Change'. A text area labeled 'Provide A Detailed Explanation of Fluctuation' is present for each entry, followed by a 'Providing Your Explanation:' section with a bullet point.

Account Number	Account Name	Value 1	Value 2	Percentage	Value 3	Action
205	Account Payable and Accrued Liabilities (By:Agency)	-301	-1765	486.38%	-1464	Increase
510	Employment and Economic Development (By:Agency)	2975	7473	151.19%	4498	Increase

3) Provide an explanation for all accounts listed on the SCO-510.

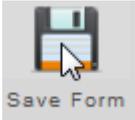
This screenshot shows the same interface as the previous one, but with a detailed explanation entered in the text area for the 'Account Payable and Accrued Liabilities (By:Agency)' entry.

Provide A Detailed Explanation of Fluctuation  
Increase in accounts payable year over year is primarily due to held warrants in the current year.

# WEDGE 3.0 Training

---

- 4) Click one time on the **Save Form** icon on the horizontal ribbon.



- 5) Click one time on the **OK** button.



## Closing and Submitting a Fund Package

- 1) Click on the fund package node.

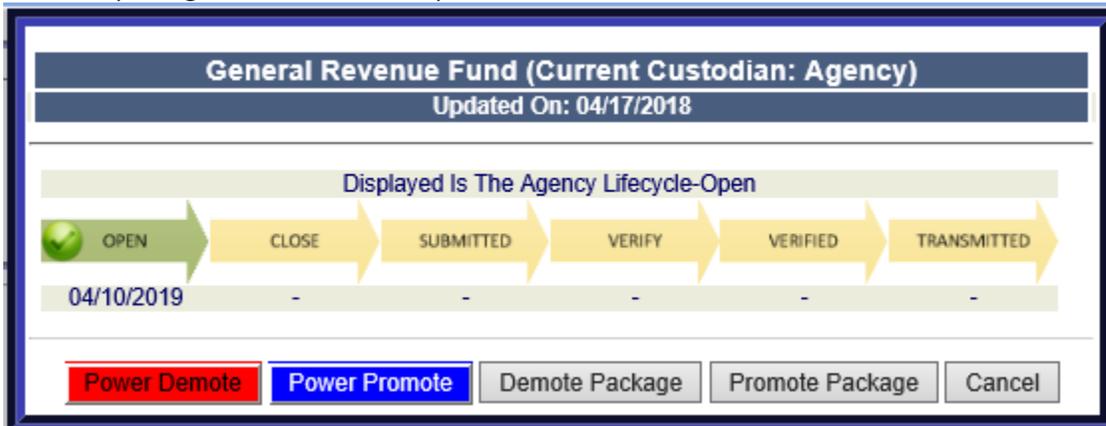


- 2) Click on the Form Information Icon.

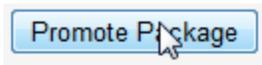


# WEDGE 3.0 Training

- 3) The fund package status should be open.



- 4) Click one time on the **Promote Package** button.



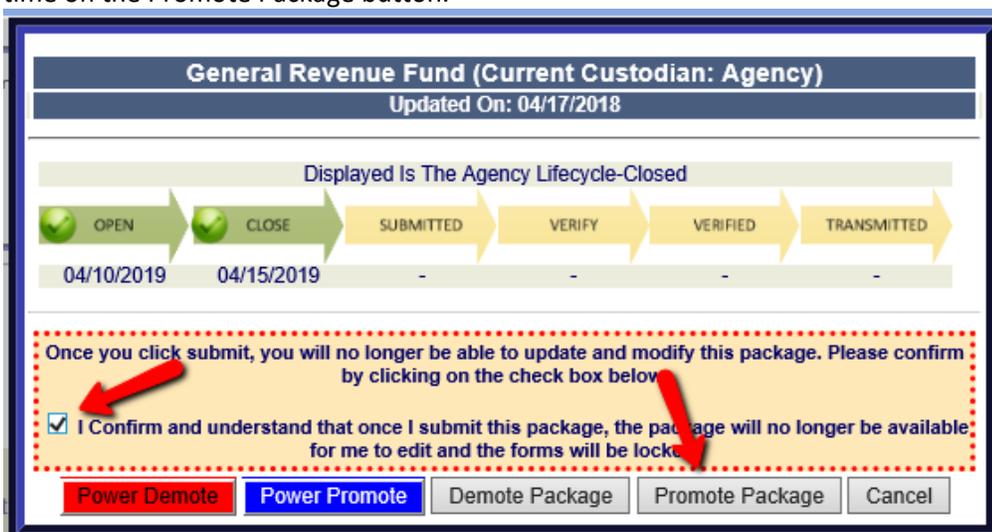
- 5) Click one time on the **OK** button.



- 6) Click on the Form Information Icon.



- 7) The fund package will now be closed. To submit the package, check on the confirmation statement and click one time on the Promote Package button.



# WEDGE 3.0 Training

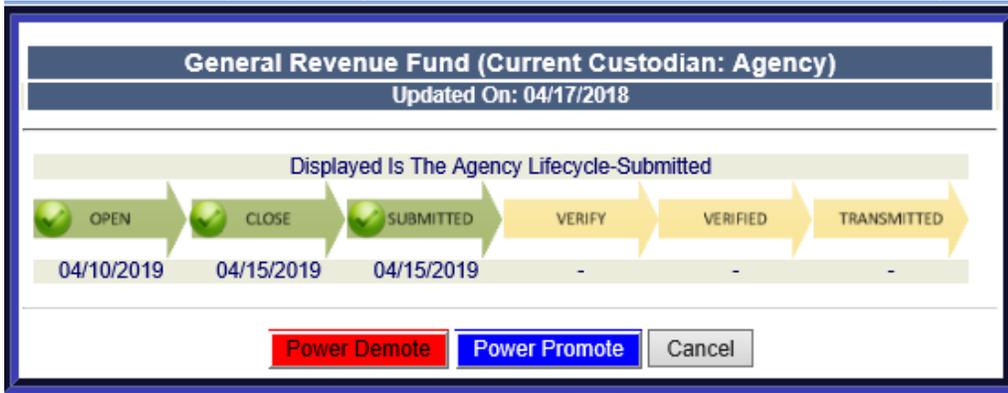
---

- 8) Click one time on the **OK** button.



- 9) The fund package is now submitted to the IOC.

**NOTE:** Remember, fund packages are not considered complete until all manual forms are received.



The screenshot shows a software interface for a "General Revenue Fund (Current Custodian: Agency)". At the top, it says "Updated On: 04/17/2018". Below this is a horizontal flowchart titled "Displayed Is The Agency Lifecycle-Submitted". The flowchart consists of six steps: OPEN, CLOSE, SUBMITTED, VERIFY, VERIFIED, and TRANSMITTED. Each step is represented by a green arrow pointing right, with a green checkmark icon to its left. Below the arrows, the dates for each step are listed: 04/10/2019 for OPEN, 04/15/2019 for CLOSE, 04/15/2019 for SUBMITTED, and dashes (-) for VERIFY, VERIFIED, and TRANSMITTED. At the bottom of the interface, there are three buttons: "Power Demote" (red), "Power Promote" (blue), and "Cancel" (grey).

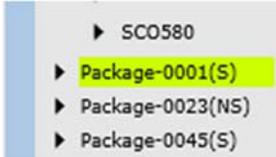
Step	Date
OPEN	04/10/2019
CLOSE	04/15/2019
SUBMITTED	04/15/2019
VERIFY	-
VERIFIED	-
TRANSMITTED	-

# WEDGE 3.0 Training

---

## Printing a Fund Package

- 1) Click one time on the **Fund Package** node.



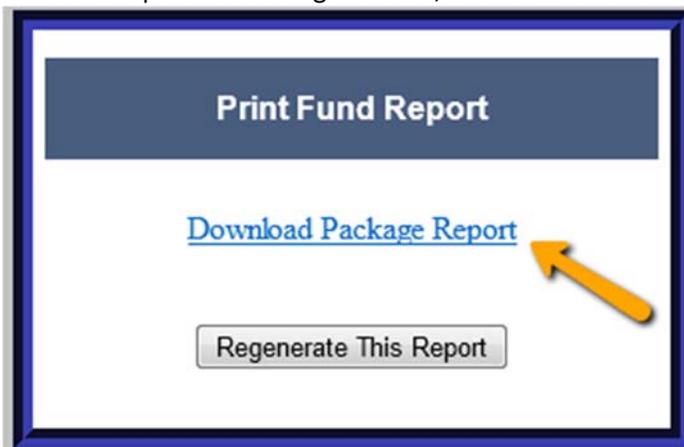
- 2) Click on the **Print** icon in the horizontal ribbon bar. (Both the **Print** icon and the **PDF** icon will produce the same report.)



- 3) Click on the **Regenerate This Report** button within the message box. This will ensure the most recent published forms will be printed.



- 4) Once the report has been generated, click once on the **Download Package Report** link.



# WEDGE 3.0 Training

- 5) The entire report will be displayed on the screen. Note that the current date and time stamp is displayed, to ensure the most recent version of the forms are printed. From here, you may either print the report, or you may save a .pdf version of the report.

State of Illinois  
Fund Package Forms

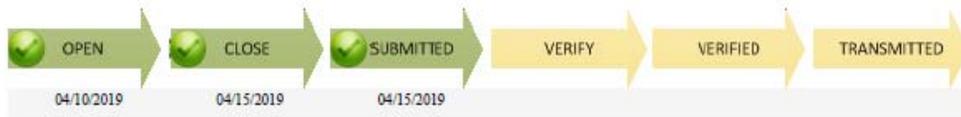


STATE OF ILLINOIS  
COMPTROLLER  
SUSANA A. MENDOZA

Agency 420  
Fund 0001  
Record Time Agency  
4/15/2019 1:56:08 PM

June 30, 2018

General Revenue Fund (Current Custodian: Agency)



Form	Name
SCO510	Explanation of GAAP Account Changes
SCO511	Shared SAMS Funds Trial Balance for Assets, Liabilities, and Fund Equity
SCO512	Shared SAMS Funds Trial Balance for Revenues and Expenditures
SCO530	Account Summary Analysis
SCO531	Shared SAMS Funds Cash Reconciliation
SCO547	Reclassifying Journal Entries
SCO548	Adjusting Journal Entries
SCO549	Summary of Liabilities
SCO551	SAMS to GAAP Reconciliation - Accounts Receivable
SCO553	Fund Balance to Net Asset Reconciliation
SCO565	Interfund Payable/Receivable Analysis
SCO567	Interfund Transfers-Grantee Agency
SCO568	Interfund Transfers-Grantor Agency
SCO577	Inventory Analysis
SCO578	Loans/Notes Receivables

# WEDGE 3.0 Training

---

## Non-Shared Fund Package Forms

### SCO-510

The purpose of the Explanation of GAAP Account Changes is to identify and explain material changes in GAAP accounts from the prior year to the current year. Material changes for statewide reporting purposes are determined by applying two separate tests, as defined below. A change meeting either test is considered material and must be explained.

### SCO-516

The purpose of the Non-shared SAMS Funds Trial Balance For Assets, Liabilities and Fund Equity is to provide a worksheet for conversion of agency records to the GAAP basis.

- Form is read-only

### SCO-517

The purpose of the Non-shared SAMS Funds Trial Balance for Revenues and Expenditures is to provide a worksheet for conversion of agency records to the GAAP basis.

- Form is read-only

### SCO-529

The purpose of the Fund Equity Reconciliation is to demonstrate the closing out of the operating statement to the equity section of the balance sheet.

### SCO-530

The purpose of the Account Summary Analysis Form is to summarize adjustments and/or reclassifications by account number. This summary allows for a smoother transition when posting adjustments and/or reclassifications to the trial balance.

- Form is read-only

### SCO-534

The purpose of the Non-shared SAMS Funds Cash Reconciliation Form is to reconcile the fund balance per SAMS to the balance of cash on deposit with the Treasurer per agency records, both at the beginning and end of the fiscal year. All activities during the fiscal year which have not been recorded on SAMS must be identified on the SCO-534.

### SCO-544

The purpose of the Miscellaneous Journal Entries Form is to post reclassifying and adjusting journal entries that **are not** made by other forms.

- Form is used to post reclassifying and adjusting journal entries that are not made by other forms
- Entries on this form will automatically carry to the SCO-547 and SCO-548
- Should only be used when there is no way to use an automated journal entry from another package form

# WEDGE 3.0 Training

---

## SCO-547

The purpose of the Reclassifying Journal Entries is to provide a form to accumulate all reclassifying journal entries.

- Form is read only – this is a change from the previous system
- Form is populated with entries posted on other forms, including the SCO-544 Miscellaneous Journal Entries form

## SCO-548

The purpose of the Adjusting Journal Entries is to provide a form to accumulate all adjusting journal entries.

- Form is read only – this is a change from the previous system
- Form is populated with entries posted on other forms, including the SCO-544 Miscellaneous Journal Entries form

## SCO-549

The purpose of the Summary of Liabilities Form is to assist agencies in determining and documenting a fund's liabilities and related accrued expenditures for GAAP reporting.

- Form summarizes liabilities
- Form allows an agency to post an automatic journal entry to post liabilities

## SCO-551

The purpose of the SAMS to GAAP Reconciliation – Accounts Receivable is to reconcile amounts reported in the Quarterly Accounts Receivable Reports to the amounts reported in the GAAP trial balance.

- Form reconciles receivables to quarterly accounts receivable reports
- Pensions, Universities and Component Units will continue to prepare the form manually

## SCO-553

The purpose of the Government-Wide Adjustments and Fund Balance to Net Position Reconciliation is to provide a form to accumulate all adjustments which need to be made to governmental funds to convert from modified accrual accounting to full accrual accounting (entries are not made to the trial balance of the GAAP package) and to assist the IOC in converting fund balances in governmental funds to net position for full accrual accounting.

- Form combines the detail from the previous manual SCO 546 and SCO 553 forms into one form.
- Adjustments are generally limited to 2 types of entries:
  - Reversal of unavailable revenue
  - Recording of prepaid expenses
- Net position must be properly classified (restricted/unrestricted) for reporting in the Government-Wide Statements

## SCO-565

The purpose of the Interfund Payable/Receivable Analysis Form is to summarize the amounts owed and the amounts receivable between funds of the State of Illinois financial reporting entity. In reporting these amounts, generally accepted accounting principles require a distinction between due to/from other funds, due to/from primary governments and due to/from component units.

- Form summarizes the detail of the amounts due to/from other funds and due to/from component units

# WEDGE 3.0 Training

---

## SCO-567/568

The purpose of the Interfund Grantee/Grantor activity forms is to provide receivable and liability adjustments relating to transactions with other State funds, to provide mandatory transfer documentation and to determine required reclassification entries necessary to eliminate certain interfund activity.

- Forms summarize grantee and grantor information relating to interfund transactions
- Forms require the grantee to input data and the grantor to approve the transactions

## SCO-577

The purpose of the Inventory analysis form is to determine the value of the fund's total inventory at fiscal year-end.

- This form allows you to automatically post journal entries to record inventory on the trial balance and reclassify the portion of fund balance associated with inventory.
- The automatic entries will carry forward directly to the SCO-547 and SCO-548
- Form is only used when inventory values are in excess of \$150 thousand. Funds with inventory below this threshold are not required to record entries or complete this form.

## SCO-578

The purpose of the Loans/Notes Receivable form is to summarize the detail of loans and notes receivable for each fund at fiscal year-end.

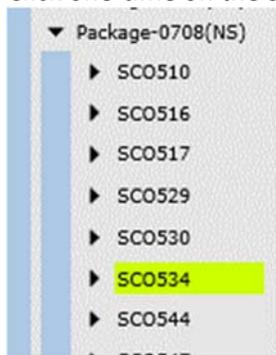
- The form allows you to automatically post journal entries to record the balance of loans and notes receivable and related allowance for uncollectibles at fiscal year end to the appropriate expenditure account and to record any repayments of loans and notes receivable during the current fiscal year
- The automatic entries will carry forward directly to the SCO-547 and SCO-548
- Information to complete the form should be obtained from the loan/note payment schedule contained in the loan/note agreement

## Entering Information in Non-Shared Fund Package Forms

### SCO-534

#### Initial Entry

- 1) Click one-time on the SCO-534 form node.



# WEDGE 3.0 Training

2) Review the SCO-534 form layout.

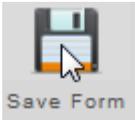
**NOTE:** The Main tab is displayed pre-populated with the appropriate amounts.

Number	Report Aspect	Balance Prior Year	Receipts	Disbursements	Transfers-In	Transfers-Out	Balance At June 30, Current Year
<b>1-Fund Balance Per SAMS</b>							
1-1 Fund Balance Per SAMS							
1.1.a	a) Fund Balance Per The Statewide Accounting Management System(SAMS) (By:Agency)	5894	0	83	1680	1	7490
<b>2-Adjustment To Fund Balance Per SAMS</b>							
2-1 Held SAMS Transfers In							
2.1.a	a) Prior Year (By:Agency)	-3360	0	0	3360	0	0
2.1.b	b) Current Year (By:Agency)	0	0	0	0	0	0
<b>Cash Balance Per SAMS</b>		<b>2534</b>	<b>0</b>	<b>83</b>	<b>5040</b>	<b>1</b>	<b>7490</b>

3) Enter the appropriate number in the Receipts column for Cash on Hand and Cash in Transit.

Number	Report Aspect	Balance Prior Year	Receipts	Disbursements	Transfers-In	Transfers-Out	Balance At June 30, Current Year
<b>3-Activity during the period not recorded in SAMS</b>							
3-1 Cash On Hand							
3.1.a	a) Prior Year (By:Agency)	0	0				
3.1.b	b) Current Year (By:Agency)		55				55
3-2 Cash In Transit							
3.2.a	a) Prior Year (By:Agency)	0	0				
3.2.b	b) Current Year (By:Agency)		105				105

4) Click one time on the **Save Form** icon on the horizontal ribbon.



5) Click one time on the **OK** button.



6) Review the “Cash on deposit with the State Treasurer” per Agency Records values in the **Grand Total** row.

<b>Grand Total</b>		2532	160	83	5040	1	7648
--------------------	--	------	-----	----	------	---	------

7) Click one time on the **Agency Records** tab.



8) Compare the values in the Amounts Per SAMS to the Agency Records columns.

**NOTE:** The Target Total is the amount to which you are reconciling.

# WEDGE 3.0 Training

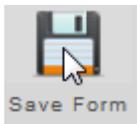
Account Number	Account Description	Amounts Per SAMS	Agency Records	Difference
<b>RECEIPTS</b>				
431	Licenses and Fees (By:Agency)	0	0	0
441	Other Revenues (By:Agency)	0	0	0
578	Capital Lease and Installment Purchase Acquisitions (By:Agency)	0	0	0
Cumulative Agency Records		0	0	0
		Target Total	160	
Add				
<b>DISBURSEMENTS</b>				
510	Employment and Economic Development (By:Agency)	83	83	0
520	General Government (By:Agency)	0	0	0
540	Debt Service-Principal (By:Agency)	0	0	0
545	Debt Service-Interest (By:Agency)	0	0	0
550	Capital Outlay (By:Agency)	0	0	0
Cumulative Agency Records		83	83	0
		Target Total	83	
Add				
<b>TRANSFERS IN</b>				
565	Transfers-In (By:Agency)	-1680	-1680	0
Cumulative Agency Records		-1680	-1680	0
		Target Total	5040	
Add				
<b>TRANSFERS OUT</b>				
570	Transfers-Out (By:Agency)	1	1	0
Cumulative Agency Records		1	1	0
		Target Total	1	
Add				

- 9) Based upon your records, change amounts in the Agency Records column to reach the Target Total.  
**NOTE:** Receipts and Transfers in should be entered as a credit (“-”) balance. Disbursements and Transfers Out should be entered as a debit (“+”) balance.

# WEDGE 3.0 Training

Account Number	Account Description	Amounts Per SAMS	Agency Records	Difference
<b>RECEIPTS</b>				
431	Licenses and Fees (By:Agency)	0	-160	-160
441	Other Revenues (By:Agency)	0	0	0
578	Capital Lease and Installment Purchase Acquisitions (By:Agency)	0	0	0
<b>Cumulative Agency Records</b>		0	-160	-160
		<b>Target Total</b>	160	
<b>DISBURSEMENTS</b>				
510	Employment and Economic Development (By:Agency)	83	83	0
520	General Government (By:Agency)	0	0	0
540	Debt Service-Principal (By:Agency)	0	0	0
545	Debt Service-Interest (By:Agency)	0	0	0
550	Capital Outlay (By:Agency)	0	0	0
<b>Cumulative Agency Records</b>		83	83	0
		<b>Target Total</b>	83	
<b>TRANSFERS IN</b>				
565	Transfers-In (By:Agency)	-1680	-5040	-3360
<b>Cumulative Agency Records</b>		-1680	-5040	-3360
		<b>Target Total</b>	5040	
<b>TRANSFERS OUT</b>				
570	Transfers-Out (By:Agency)	1	1	0
<b>Cumulative Agency Records</b>		1	1	0
		<b>Target Total</b>	1	

10) Click one time on the **Save Form** icon on the horizontal ribbon.



11) Click one time on the **OK** button.



12) Click one time on the **Publish Agency Records** icon on the horizontal ribbon. This will post your changes to the SCO-516 and SCO-517 Trial Balance forms.



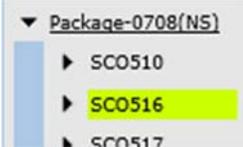
# WEDGE 3.0 Training

13) Click one time on the **OK** button.



## Review Posted SCO-534 Values on SCO-516

1) Click one time on the SCO-516 node.



2) Click one time on the **Recalculate Trial Balances** button. This will update the SCO-516, SCO-517 and SCO-530 for the updated cash and fund balance amounts, as well as the receipt and disbursement amounts.



3) Click one time on the **OK** button.

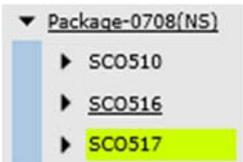


4) The SCO-516 is updated for the cash balance per the SCO-534. In addition, the ending fund balance from the prior year is pushed forward to the current year.

Account	Agency Records	Agency Adjust	Comptroller Adjust	Auditor Adjust	Current Year GAAP Basis	Prior Year GAAP Basis
<b>0-105/101-Cash on Deposit with State Treasurer (including intransit items)</b>						
	7648	0	0	0	7648	2532
<b>1-180/105-Cash and Cash Equivalents</b>						
	7648	0	0	0	7648	2532
<b>0-180/141-Due From Other Funds</b>						
	0	0	0	0	0	3360
<b>0-180/151-Prepaid Expenses</b>						
	0	0	0	0	0	0
<b>2-195/180-Total Assets</b>						
	7648	0	0	0	7648	5892
<b>3-0/195-Total Assets and Deferred Outflows of Resources</b>						
	7648	0	0	0	7648	5892
<b>0-350/310-Fund Balance Reserved for Encumbrances</b>						
	0	0	0	0	0	0
<b>0-350/340-Unassigned Fund Balance</b>						
	(5888)	0	0	0	(5888)	0
<b>0-350/344-Committed Fund Balance</b>						
	0	0	0	0	0	(5888)
<b>1-360/350-Total Fund Equity/Net Position</b>						
	(5888)	0	0	0	(5888)	(5888)
<b>4-0/360-Total Liabilities, Deferred Inflows of Resources and Fund Equity</b>						
	(5888)	0	0	0	(5888)	(5892)

## Review Posted SCO-534 Values on SCO-517

1) Click one time on the SCO-517 node.



# WEDGE 3.0 Training

- 2) The receipt and disbursement balance(s) per the SCO-534 have been posted to the **Agency Records** column on the SCO-517.

**NOTE:** Verify that the *Transfers In, Disbursements, and Transfers Out* per the SCO-534 have been posted to the *Agency Records* column.

Account	Agency Records	Prior Year GAAP Adjustment	Agency Adjust	Comptroller Adjust	Auditor Adjust	Current Year GAAP Basis
<b>0-435431-Licenses and Fees</b>						
	(160)	0	0	0	0	(160)
<b>1-582435-Licenses and Fees, Net</b>						
	(160)	0	0	0	0	(160)
<b>0-449441-Other Revenues</b>						
	0	0	0	0	0	0
<b>1-582449-Other Revenues, Net</b>						
	0	0	0	0	0	0
<b>0-582565-Transfers-In</b>						
	(5040)	(3360)	0	0	0	(1680)
<b>0-582578-Capital Lease and Installment Purchase Acquisitions</b>						
	0	0	0	0	0	0
<b>2-0582-Total Revenues</b>						
	(5200)	(3360)	0	0	0	(1840)
<b>0-586510-Employment and Economic Development</b>						
	83	4	0	0	0	79
<b>0-586520-General Government</b>						
	0	0	0	0	0	0
<b>0-586540-Debt Service-Principal</b>						
	0	0	0	0	0	0
<b>0-586545-Debt Service-Interest</b>						
	0	0	0	0	0	0
<b>0-586550-Capital Outlay</b>						
	0	0	0	0	0	0
<b>0-586570-Transfers-Out</b>						
	1	0	0	0	0	1
<b>1-0586-Total Expenditures</b>						
	84	4	0	0	0	80

## Completing the Closing Entry via the SCO-529 Form

- 1) Click one time on the SCO-529 node.



- 2) Review the SCO-529 form.

Closing Entry Has Not Been Calculated Yet. Click on the "Calculate Closing Entry" Button On The Toolbar To Post The Closing Entry

- 3) Click one time on the **Calculate Closing Entry** icon on the horizontal ribbon to calculate the closing entry.



# WEDGE 3.0 Training

- 4) Click one time on the **OK** button.



- 5) This screen will display the closing entry for the package.

Account Name	Amount
Beginning Balance July 1 (By:Agency)	-5888
Revenues (By:Agency)	-1840
Expenses-Expenditure (By:Agency)	80
<b>Ending Fund Balance June 30</b>	<b>-7648</b>

- 6) Click one time on the Fund Package node.



- 7) The screen will display summary totals, and indicate if your GAAP package is in balance. If the GAAP package is not in balance, you will need to ensure that the receipts, disbursements, transfers-in, and transfers-out per the Grand total on the SCO-534 agree to the SCO-517 revenues and expenditures in the **Agency Records** column.

Illinois Standardbred Breeders Fund(0708)  
Current Custodian Entity: Agency-Open  
Viewed Statistics Record Type Is (Agency)

Account Type	Agency Records/SAMS Balances	Prior Year GAAP Adjust	Agency Adjust	Comptroller Adjust	Auditor Adjust	Current Year GAAP Basis	Prior Year GAAP Basis
1 Asset			0	0	0	7648	5892
2 Liability			0	0	0	0	-4
3 Fund Equity			-1760	0	0	-7648	-5888
4 Revenue	-5200	-3360	0	0	0	-1840	-1680
5 Expenditure	84	4	0	0	0	80	65
<b>Sum Assets</b>		<b>Sum Liabilities</b>	<b>Sum Fund Equity</b>				
7648		0	-7648				
Fund Is Balanced							

- 8) Click one time on the **SCO-516** Node



Once the closing entry is posted to the SCO-516 Trial Balance form, the **Total Assets** will equal the **Total Liabilities plus the Fund Equity**.

# WEDGE 3.0 Training

Account	Agency Records	Agency Adjust	Comptroller Adjust	Auditor Adjust	Current Year GAAP Basis
3-0195-Total Assets and Deferred Outflows of Resources	7648	0	0	0	7648
4-0360-Total Liabilities, Deferred Inflows of Resources and Fund Equity	(5888)	(1760)	0	0	(7648)

## SCO-544

To provide a detailed explanation of the SCO-553 - Government-Wide Adjustments and Fund Balance to Net Position Reconciliation, record the following adjusting journal entries using the SCO-544 form.

- 1) Click one time on the SCO-544 form node.



- 2) Click one time on the **Miscellaneous Adjusting Journal Entries** tab.



- 3) Click one time on the **Miscellaneous Adjusting Journal Entry Worksheet Add** (paper icon on the horizontal ribbon).



- 4) Type the appropriate description in the **Create Miscellaneous Journal Entry** dialog box.

A screenshot of a dialog box titled 'Create Miscellaneous Journal Entry'. It has the following fields:

- Journal Entry Worksheet Type:** ADJUSTMENT
- Statement Type:** Accounts on Different Statements
- Worksheet Description:** To record receivables balance

Below the description field is a yellow box with a red dashed border containing the text: 'Please Provide All Required Information. You Can Select An Applicable Title From The List Or Type-In Your Own Title'. At the bottom of the dialog box are 'OK' and 'Cancel' buttons.

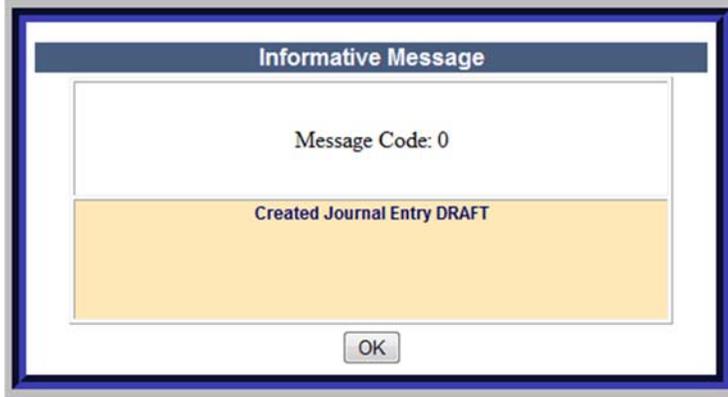
# WEDGE 3.0 Training

---

5) Click one time on the **OK** button.



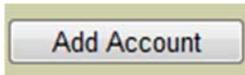
6) Ensure that you see the Created Journal Entry DRAFT informative message.



7) Review the blank journal entry template.

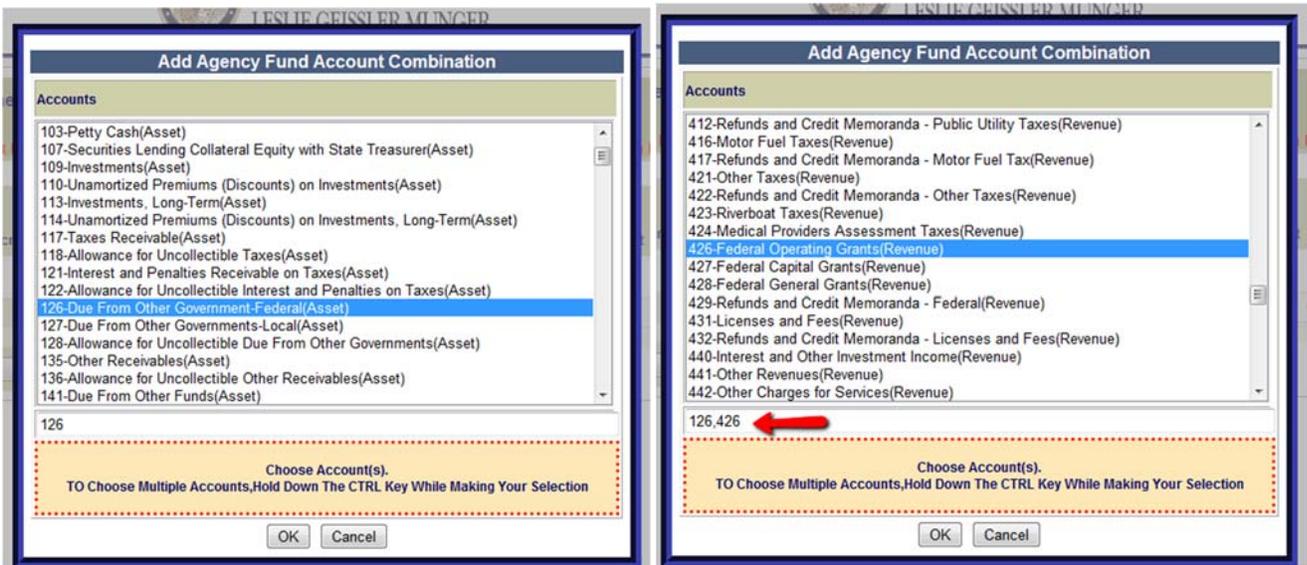


8) Click one time on the **Add Account** button.



# WEDGE 3.0 Training

10) Select the appropriate accounts from the **Accounts** drop down box. Note that you are able to select more than one account at a time by holding down the control key when selecting accounts.



11) Click one time on the **OK** button.



12) Enter the appropriate amounts in the Debit and Credit columns.



13) Click one time on the **Save Form** icon on the horizontal ribbon.



14) Click one time on the **OK** button.



# WEDGE 3.0 Training

15) Click one time on the cog wheel icon to publish the entry.

**Journal Entry Management: SCO544 Worksheet (1)** 2019-04-16 13:54:40.493-Elizabeth, Johnson(ioc)

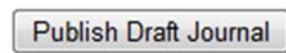
This worksheet journal entry has not been published. Once you have completed and reviewed this worksheet journal entry, you must publish the entry using the button above.

To record receivables balance

Account Number	Account Description	Debit	Credit	
126	Due From Other Government-Federal	500		Delete
426	Federal Operating Grants		( 500 )	Delete
		<b>500</b>	<b>( 500 )</b>	

Add Account   View History   Add Note

16) Click one time on the **Publish Draft Journal** button



17) Note the entry has now been published.



18) Using the steps 2-17 identified above, add a second journal entry to record Unavailable Revenue on the receivable amount.

**Journal Entry Management: SCO544 Worksheet (2)** 2019-04-16 13:57:01.527-Elizabeth, Johnson(ioc)

This worksheet journal entry has not been published. Once you have completed and reviewed this worksheet journal entry, you must publish the entry using the button above.

To record unavailable revenue

Account Number	Account Description	Debit	Credit	
220	Unavailable Revenue - DIR		( 400 )	Delete
426	Federal Operating Grants	400		Delete
		<b>400</b>	<b>( 400 )</b>	

Add Account   View History   Add Note

19) Review the **SCO-516, SCO-517, and SCO-530** after clicking on the **Recalculate Trial Balance** tab to see that the entries have properly carried forward to the trial balance.

20) Click on the **SCO-529** to recalculate the closing entry after all journal entries have been recorded.

21) Review the **SCO-516** to verify whether the fund balance is appropriately classified.

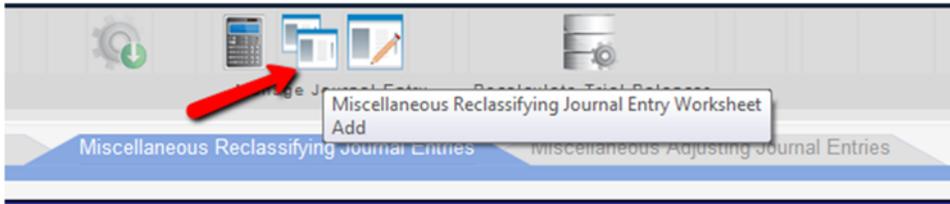
<b>0-350\340-Unassigned Fund Balance</b>					
(5888)	(1760)	0	0	(7648)	0
<b>0-350\344-Committed Fund Balance</b>					
0	0	0	0	0	(5888)
<b>1-360\350-Total Fund Equity/Net Position</b>					
(5888)	(1760)	0	0	(7648)	(5888)

22) Using the **Miscellaneous Reclassifying Journal Entry** tab on the **SCO-544** form node, click one time on the Miscellaneous Reclassifying Journal Entry Worksheet Add (duplicate paper) icon on the horizontal ribbon.

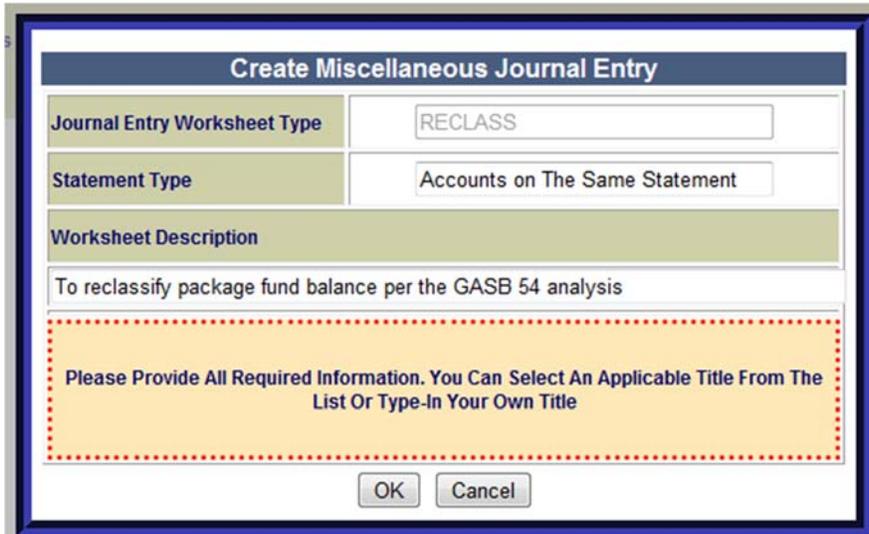
# WEDGE 3.0 Training

---

(**Note:** refer to the Shared Fund Package Forms training section for detailed instructions on how to add a **Miscellaneous Reclassifying Journal Entry.**)

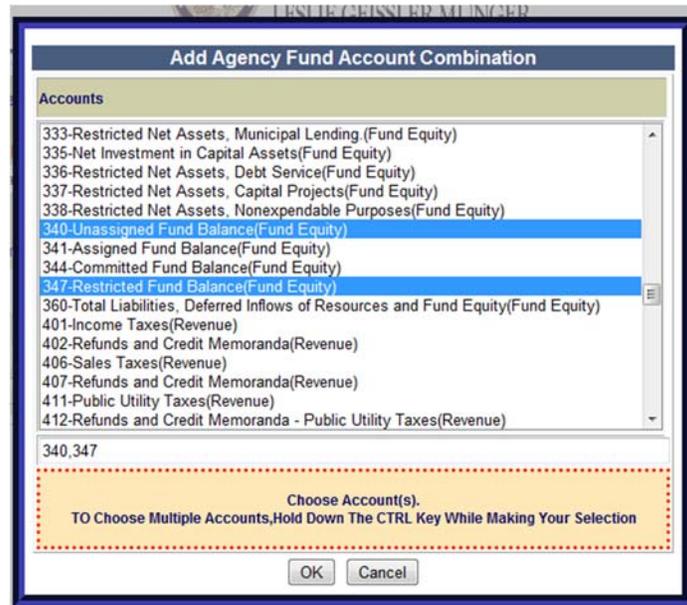


23) Type the appropriate description in the Create Miscellaneous Journal Entry dialog box. Click on the **OK** button.

A screenshot of the 'Create Miscellaneous Journal Entry' dialog box. The dialog has a title bar and a main area with several fields. The 'Journal Entry Worksheet Type' field contains 'RECLASS'. The 'Statement Type' field contains 'Accounts on The Same Statement'. The 'Worksheet Description' field contains 'To reclassify package fund balance per the GASB 54 analysis'. Below the description field is a yellow box with a red dashed border containing the text: 'Please Provide All Required Information. You Can Select An Applicable Title From The List Or Type-In Your Own Title'. At the bottom of the dialog are 'OK' and 'Cancel' buttons.

# WEDGE 3.0 Training

24) Add the appropriate Fund Equity Accounts to reclassify the fund balance to the appropriate account. Click the **OK** button.



25) Select the appropriate Debit and Credit boxes in order to reclassify the fund balance from Unassigned Fund Balance to Restricted Fund Balance and enter the fund balance amount (Refer to the SCO-516 for the appropriate amounts).

Journal Entry Management: SCO544 Worksheet (1) 2019-04-16 14:11:14.723-Elizabeth, Johnson(ioc)

This worksheet journal entry has not been published. Once you have completed and reviewed this worksheet journal entry, you must publish the entry using the button above.

To reclassify package fund balance per the GASB 54 analysis

Account Number	Account Description	Debit	Credit	
340	Unassigned Fund Balance	7748		Delete
347	Restricted Fund Balance		( 7748 )	Delete
		<b>7748</b>	<b>( 7748 )</b>	

Add Account View History Add Note

26) Click on the **SAVE Form** icon on the horizontal ribbon. Click one time on the **OK** button. Click on the Cog Wheel icon to publish the entry. Click one time on the **Publish Draft Journal** button and note the entry has been published.

Journal Entry Management: SCO544 Worksheet (1) 2019-04-16 14:11:36.78-Elizabeth, Johnson(ioc)

This Worksheet Has Been Published

To reclassify package fund balance per the GASB 54 analysis

Account Number	Account Description	Debit	Credit	
340	Unassigned Fund Balance	7748		Delete
347	Restricted Fund Balance		( 7748 )	Delete
		<b>7748</b>	<b>( 7748 )</b>	

Add Account View History Add Note

27) Review the **SCO-516** and **SCO-530** after clicking on the **Recalculate Trial Balance** tab to see that the fund balance is now properly classified as Restricted. (**Note:** To better facilitate the completion of the SCO-553 form, for the

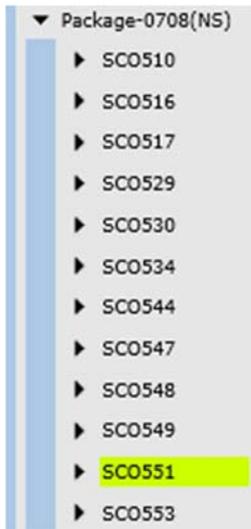
# WEDGE 3.0 Training

example, the IOC has classified the fund balance to Restricted. Typically, the fund balance classification will stay the same year over year.)

0-350340-Unassigned Fund Balance	(5888)	5888	0	0	0	0
0-350344-Committed Fund Balance	0	0	0	0	0	(5888)
0-350347-Restricted Fund Balance	0	(7748)	0	0	(7748)	0

## SCO-551

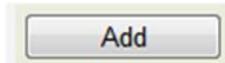
- 1) Click one time on the SCO-551 form node.



- 2) Enter the net receivable balance reported on the June 30, 20XX “Quarterly Summary of Accounts Receivable C-97 Report, if applicable. (Note the error message at the top of the form. This will appear until the amounts per the reconciliation at the top of the form agree to the balances per the trial balance at the bottom of the form.)

For this example, assume the C-97 form had a net receivable balance of \$0. The GAAP Package Journal entry to record Federal Receivables was based on an analysis of Federal expenditures and receipts. The receivable amount will be added to the SCO-551 form through an addition.

- 3) Click one time on the Add button.



- 4) Add a detailed description of the adjustment and the amount.

# WEDGE 3.0 Training

5) Click one time on the **OK** button.



6) Review the form to ensure all receivables have been recorded and the total calculated receivables agree to agency records. If complete, agency will no longer receive an error message at the top of the form.

		TOTAL (Nearest Thousands)
Total Net Receivables as reported on June 30, 2018 "Quarterly Summary Accounts Receivable", C-97		\$0
<b>Add:</b>		
1.	Accrued interest reported by Treasurer	\$0
Other:(Explain)		
1.	To record Federal Receivables	\$500
<input type="button" value="Delete"/>		
<input type="button" value="Add"/>		
<b>Total additions:</b>		\$500
<b>Subtract:</b>		
1.	Due from Other Funds Amount	\$0
2.	Due From Primary Government Amount	\$0
3.	Due from Component Units Amount	\$0
Other:(Explain)		
<input type="button" value="Add"/>		
<b>Total subtractions:</b>		\$0
<b>Total calculated receivables (should agree to trial balance):</b>		\$500
Account No.	Account Name	Amount
125	Taxes Receivable, Net	\$0
130	Intergovernmental Receivables, Net	\$500
140	Other Receivables, Net	\$0
154	Loans and Notes Receivable, Net	\$0
157	Loans and Notes Receivable, Net Long-Term	\$0
161	Restricted Assets-Other Receivables, Current	\$0
163	Restricted Assets-Loans and Notes Receivable, Net, Current	\$0
166	Restricted Assets-Loans and Notes Receivable, Long-Term	\$0
<b>Total Receivable Amounts from WEDGE Trial Balance</b>		<b>\$500</b>

## SCO-553

1) Click one time on the SCO-553 Form node.

# WEDGE 3.0 Training

- Package-0708(NS)
  - ▶ SCO510
  - ▶ SCO516
  - ▶ SCO517
  - ▶ SCO529
  - ▶ SCO530
  - ▶ SCO534
  - ▶ SCO544
  - ▶ SCO547
  - ▶ SCO548
  - ▶ SCO549
  - ▶ SCO551
  - ▶ **SCO553**
  - ▶ SCO555

2) Review the SCO-553 form layout. **Note:** the error message indicates at least one government-wide adjusting journal entry needs to be completed due to the credit to account 220 recorded using form SCO-544 above as well as the total net position per the reconciliation at the bottom of the form does not agree to the net position per the breakdown by classification. Both items must be resolved in order to complete the package.

Error: Total debits do not agree to total credits in the government-wide adjusting entry 1.  
Error: Total Net Position per the reconciliation does not agree to Total Net Position per the detail breakdown by classification.

### Government-Wide Adjustments

The entries listed below represent the Government-Wide adjusting journal entries that need to be posted by the Comptroller's Office at the Government-Wide level. (Entries do not impact the GAAP Package)

1 To reverse unavailable revenue entry made for modified accrual basis of accounting (revenues not meeting the availability criteria)

Account Number	Debit	Credit
220	\$400	\$0
<b>Total:</b>	\$400	\$0

Above totals are not equal

Add Revenue Account

2 To record prepaid expense at June 30.

Account Number	Debit	Credit
151	\$0	\$0
<b>Total:</b>	\$0	\$0

Add Expense Account

Total net positions are not equal.

# WEDGE 3.0 Training

**Net position classification**  
Please provide the breakdown of net position in the following categories necessary for disclosure.

<b>Unrestricted</b> (if fund equity is committed, assigned, or unassigned, then net position should be classified as unrestricted)	\$0	
<b>Restricted by enabling legislation:</b>		
Capital projects	\$0	Provide description of enabling legislation
Debt service	\$0	Provide description of enabling legislation
Other	\$0	Provide description of enabling legislation
<b>Restricted externally/third party</b>		
Capital projects	\$0	Provide description of externally-imposed restriction
Debt service	\$0	Provide description of externally-imposed restriction
Other	\$0	Provide description of externally-imposed restriction
<b>Permanent endowments:</b>		
Nonexpendable	\$0	Provide description of externally-imposed restriction For use by permanent trust funds only
Expendable	\$0	Provide description of externally-imposed restriction For use by permanent trust funds only
<b>Total Net Position</b>	<b>\$0</b>	

- 3) Click one time on the Add Revenue Account button to complete the Government-Wide Adjusting Journal entry.

Account Number	Debit	Credit
220	\$400	\$0
<b>Total:</b>	\$400	\$0

Above totals are not equal

Add Revenue Account

- 4) Select the appropriate revenue account in the **Add Agency Fund Account Combination** dialog box. **Note: Revenue account(s) selected should agree to the account used in the adjusting journal entry recorded using the SCO-544 form.**

**Add Agency Fund Account Combination**

Accounts

- 401-Income Taxes(Revenue)
- 402-Refunds and Credit Memoranda(Revenue)
- 406-Sales Taxes(Revenue)
- 407-Refunds and Credit Memoranda(Revenue)
- 411-Public Utility Taxes(Revenue)
- 412-Refunds and Credit Memoranda - Public Utility Taxes(Revenue)
- 416-Motor Fuel Taxes(Revenue)
- 417-Refunds and Credit Memoranda - Motor Fuel Tax(Revenue)
- 421-Other Taxes(Revenue)
- 422-Refunds and Credit Memoranda - Other Taxes(Revenue)
- 423-Riverboat Taxes(Revenue)
- 424-Medical Providers Assessment Taxes(Revenue)
- 426-Federal Operating Grants(Revenue)**
- 427-Federal Capital Grants(Revenue)
- 428-Federal General Grants(Revenue)

426

Choose an Account

OK Cancel

# WEDGE 3.0 Training

---

- 5) Click one time on the OK button.



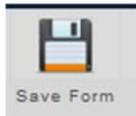
- 6) Enter the appropriate amount in the credit column

Account Number	Debit	Credit
220	\$400	\$0
426	\$0	\$0
<b>Total:</b>	\$400	\$0

 Above totals are not equal

Account Number	Debit	Credit
220	\$400	\$0
426	\$0	\$400
<b>Total:</b>	\$400	\$400

- 7) Click one time on the **Save Form** icon on the horizontal ribbon.



- 8) Click one time on the **OK** button.



- 9) Add information regarding the fund's prepaid expenses as of June 30. Click one time on the **Add Expense Account** button.

- 10) Select the appropriate expense account from the drop down menu

# WEDGE 3.0 Training

**Add Agency Fund Account Combination**

**Accounts**

- 505-Education(Expenditure)
- 510-Employment and Economic Development(Expenditure)**
- 515-Health and Social Services(Expenditure)
- 520-General Government(Expenditure)
- 525-Transportation(Expenditure)
- 530-Public Protection and Justice(Expenditure)
- 535-Environmental and Business Regulation(Expenditure)
- 540-Debt Service-Principal(Expenditure)
- 545-Debt Service-Interest(Expenditure)
- 550-Capital Outlay(Expenditure)
- 552-Intergovernmental(Expenditure)
- 558-Excess Revenues / Other Sources(Revenue)
- 559-Deficiency Expenditures / Other Uses(Expenditure)
- 565-Transfers-In(Revenue)
- 570-Transfers-Out(Expenditure)

510

Choose an Account

OK Cancel

11) Click one time on the **OK** button.



12) Using the journal entry template provided on the form, enter the amount of prepaid expense as a debit and the corresponding expense as a credit. Note, this entry will not impact the GAAP Package but is solely used for the preparation of the Government-Wide statements.

2 To record prepaid expense at June 30.

Account Number	Debit	Credit
151	\$200	\$0
510	\$0	\$200
<b>Total:</b>	\$200	\$200

Add Expense Account

# WEDGE 3.0 Training

13) Click one time on the Save Form icon on the horizontal ribbon.



14) Review the Fund Equity to Net Position Reconciliation. **Note:** the applicable balances from the Government-Wide adjusting journal entries above have been carried down to the reconciliation.

Fund Equity to Net Position Reconciliation	
Fund Equity (Deficit)	\$7,748
<b>Adjustments from above</b>	
Unavailable revenues	\$400
Prepaid expenses	\$200
Other	\$0
<b>Total Net Position</b>	<b>\$8,348</b>

15) Complete the bottom of the reconciliation form based on the fund equity classification on the SCO-516 to ensure net positions are equal between the top and bottom of the form. (**Note:** if fund equity is committed, assigned, or unassigned, the net position should be classified as unrestricted. Otherwise, the net position should be classified as restricted).

Enter the Total Net Position amount using the appropriate classification.

Unrestricted (if fund equity is committed, assigned, or unassigned, then net position should be classified as unrestricted)	<input type="text" value="\$0"/>	
<b>Restricted by enabling legislation:</b>		
Capital projects	<input type="text" value="\$0"/>	<input type="text" value="Provide description of enabling legislation"/>
Debt service	<input type="text" value="\$0"/>	<input type="text" value="Provide description of enabling legislation"/>
Other	<input type="text" value="\$8,348"/>	<input type="text" value=""/>
Please enter description 		

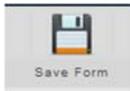
# WEDGE 3.0 Training

- 16) Enter a description of the enabling legislation in the dialog box. (**Note:** if Net Position has been classified as restricted, a description is required for the respective field)

**Restricted by enabling legislation:**

Capital projects	\$0	Provide description of enabling legislation
Debt service	\$0	Provide description of enabling legislation
Other	\$8,348	30 ILCS 105/X.XX

- 17) Click one time on the Save Form icon on the horizontal ribbon.



- 18) Click one time on the **OK** button.



- 19) Review the completed form, noting the error messages have been resolved and net position properly reconciles.

**Government-Wide Adjustments**  
The entries listed below represent the Government-Wide adjusting journal entries that need to be posted by the Comptroller's Office at the Government-Wide level. (Entries do not impact the GAAP Package)

1 To reverse unavailable revenue entry made for modified accrual basis of accounting (revenues not meeting the availability criteria)

Account Number	Debit	Credit
220	\$400	\$0
426	\$0	\$400
<b>Total:</b>	\$400	\$400

Add Revenue Account

2 To record prepaid expense at June 30.

Account Number	Debit	Credit
151	\$200	\$0
510	\$0	\$200
<b>Total:</b>	\$200	\$200

Add Expense Account

Add New Entry

# WEDGE 3.0 Training

Fund Equity to Net Position Reconciliation		
<b>Fund Equity (Deficit)</b>		\$7,748
<b>Adjustments from above</b>		
Unavailable revenues		\$400
Prepaid expenses		\$200
Other		\$0
<b>Total Net Position</b>		\$8,348
<b>Net position classification</b>		
Please provide the breakdown of net position in the following categories necessary for disclosure.		
<b>Unrestricted</b>		
(if fund equity is committed, assigned, or unassigned, then net position should be classified as unrestricted)		\$0
<b>Restricted by enabling legislation:</b>		
Capital projects	\$0	Provide description of enabling legislation ^
Debt service	\$0	Provide description of enabling legislation ^
Other	\$8,348	30 ILCS 105/X.XX ^
<b>Restricted externally/third party</b>		
Capital projects	\$0	Provide description of externally-imposed restriction ^
Debt service	\$0	Provide description of externally-imposed restriction ^
Other	\$0	Provide description of externally-imposed restriction ^
<b>Permanent endowments:</b>		
<b>Nonexpendable</b>	\$0	Provide description of externally-imposed restriction ^
		For use by permanent trust funds only ^
<b>Expendable</b>	\$0	Provide description of externally-imposed restriction ^
		For use by permanent trust funds only ^
<b>Total Net Position</b>		\$8,348

**Note:** The remaining forms in a Non-Shared Package are the same as those in a Shared Fund Package, and may be completed using the instructions for the Shared Fund Package.

# WEDGE 3.0 Training

---

## Non-Shared Agency Package Forms

*The preparation of non-shared agency package forms is very similar to the preparation of non-shared fund package forms.*

### SCO-510

The purpose of the Explanation of GAAP Account Changes is to identify and explain material changes in GAAP accounts from the prior year to the current year. Material changes for statewide reporting purposes are determined by applying two separate tests, as defined below. A change meeting either test is considered material and must be explained.

### SCO-516

The purpose of the Non-shared SAMS Funds Trial Balance For Assets, Liabilities and Fund Equity is to provide a worksheet for conversion of agency records to the GAAP basis.

- Form is read-only

### SCO-530

The purpose of the Account Summary Analysis Form is to summarize reclassifications by account number. This summary allows for a smoother transition when posting reclassifications to the trial balance.

- Form is read-only

### SCO-534

The purpose of the Non-shared SAMS Funds Cash Reconciliation Form is to reconcile the fund balance per SAMS to the balance of cash on deposit with the Treasurer per agency records, both at the beginning and end of the fiscal year. All activities during the fiscal year which have not been recorded on SAMS must be identified on the SCO-534.

### SCO-544

The purpose of the Miscellaneous Journal Entries Form is to post reclassifying journal entries that **are not** made by other forms.

- Form is used to post reclassifying journal entries that are not made by other forms
- Entries on this form will automatically carry to the SCO-547
- Should only be used when there is no way to use an automated journal entry from another package form

### SCO-545

The purpose of the Trial Balance Entry Form is to post account balances, per agency records, that **are not** posted by other forms.

### SCO-547

The purpose of the Reclassifying Journal Entries is to provide a form to accumulate all reclassifying journal entries.

- Form is read only – this is a change from the previous system
- Form is populated with entries posted on other forms, including the SCO-544 Miscellaneous Journal Entries form

# WEDGE 3.0 Training

---

## SCO-551

The purpose of the SAMS to GAAP Reconciliation – Accounts Receivable is to reconcile amounts reported in the Quarterly Accounts Receivable Reports to the amounts reported in the GAAP trial balance.

- Form reconciles receivables to quarterly accounts receivable reports
- Pensions, Universities and Component Units will continue to prepare the form manually

## SCO-565

The purpose of the Interfund Payable/Receivable Analysis Form is to summarize the amounts owed and the amounts receivable between funds of the State of Illinois financial reporting entity. In reporting these amounts, generally accepted accounting principles require a distinction between due to/from other funds, due to/from primary governments and due to/from component units.

- Form summarizes the detail of the amounts due to/from other funds and due to/from component units

## SCO-567/568

The purpose of the Interfund Grantee/Grantor activity forms is to provide receivable and liability adjustments relating to transactions with other State funds, to provide mandatory transfer documentation and to determine required reclassification entries necessary to eliminate certain interfund activity.

- Forms summarize grantee and grantor information relating to interfund transactions
- Forms require the grantee to input data and the grantor to approve the transactions

## SCO-576

The purpose of the Changes in Assets and Liabilities – Agency Funds form is to summarize the gross additions and deletions to the balance sheet accounts for the current year.

- Form summarizes the gross additions and deletions to balance sheet accounts for the current year.
- Form also used to report amounts on hand due to other agency/funds at year end.

## SCO-578

The purpose of the Loans/Notes Receivable form is to summarize the detail of loans and notes receivable for each fund at fiscal year-end.

- The form allows you to automatically post journal entries to record the balance of loans and notes receivable and related allowance for uncollectibles at fiscal year end to the appropriate expenditure account and to record any repayments of loans and notes receivable during the current fiscal year
- Agency should use the SCO-545 Trial Balance Entry form to record the ending loan/notes receivable balance or the SCO-544 Miscellaneous Journal Entry forms to record the loans/notes receivable activity.
- Information to complete the form should be obtained from the loan/note payment schedule contained in the loan/note agreement

# WEDGE 3.0 Training

## Entering Information in Non-Shared Agency Package Forms

### SCO-534

#### Initial Entry

- 1) Click one-time on the SCO-534 form node.



- 2) Review the SCO-534 form layout.

**NOTE:** The Main tab is displayed pre-populated with the appropriate amounts.

Comprehensive Annual Financial Reporting SCO534 Nonshared SAMS Funds Cash Reconciliation June 30, 2018	 STATE OF ILLINOIS COMPTROLLER SUSANA A. MENDOZA	Agency Number 492 Fund Number 0097 Record Type Agency
---	--	---

Number	Report Aspect	Balance Prior Year	Receipts	Disbursements	Transfers-In	Transfers-Out	Balance At June 30, Current Year
--------	---------------	--------------------	----------	---------------	--------------	---------------	----------------------------------

#### 1-Fund Balance Per SAMS

##### 1-1 Fund Balance Per SAMS

1.1.a	 a) Fund Balance Per The Statewide Accounting Management System(SAMS) (By:Agency)	2539	10053	9747	0	200	2645
-------	--	------	-------	------	---	-----	------

#### 2-Adjustment To Fund Balance Per SAMS

##### 2-1 Held SAMS Transfers In

2.1.a	 a) Prior Year (By:Agency)	0	0	0	0	0	0
2.1.b	 b) Current Year (By:Agency)	0	0	0	0	0	0

- 3) Enter the appropriate number in the Receipts column for Cash in Transit.

##### 3-2 Cash In Transit

3.2.a	 a) Prior Year (By:Agency)	18	-18				
3.2.b	 b) Current Year (By:Agency)		35				35

# WEDGE 3.0 Training

- 4) Click one time on the **Save Form** icon on the horizontal ribbon.



- 5) Click one time on the **OK** button.

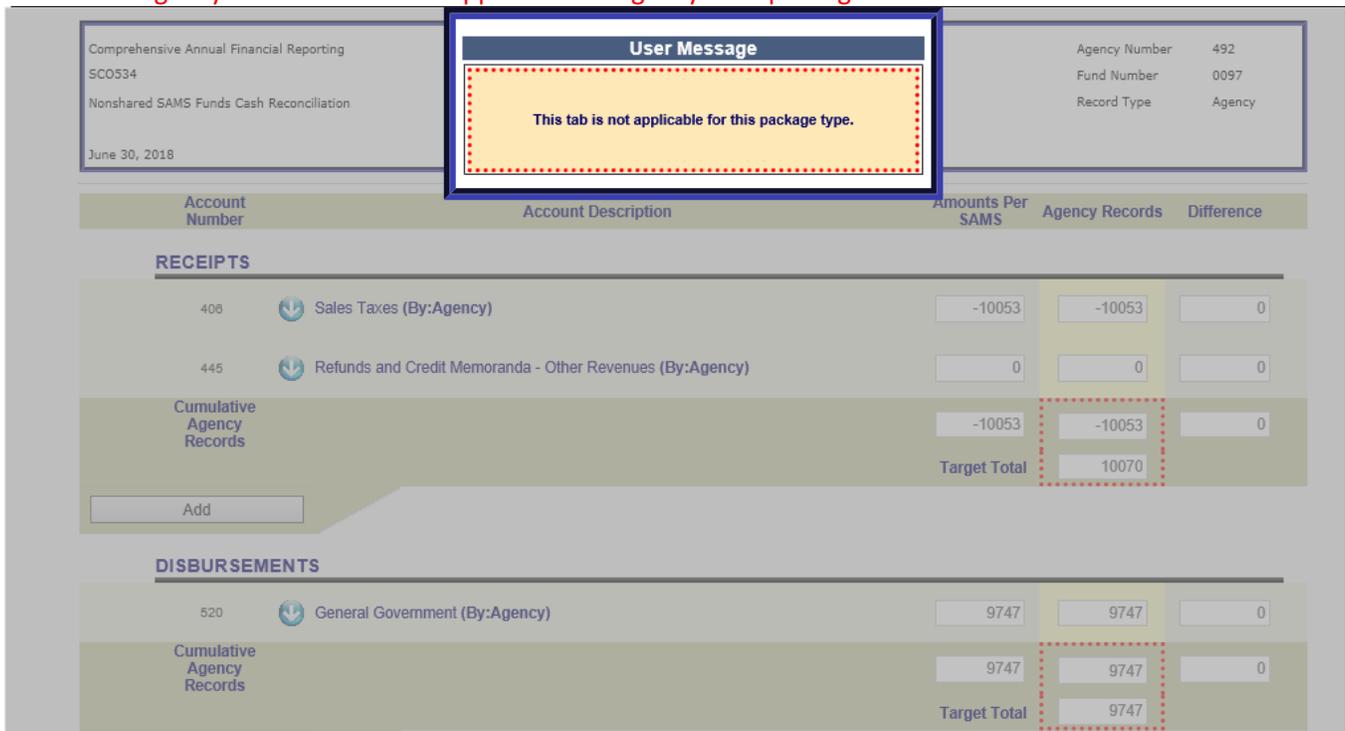


- 6) Review the "Cash on deposit with the State Treasurer" per Agency Records values in the **Grand Total** row.

<b>Grand Total</b>	2557	10070	9747	0	200	2680
--------------------	------	-------	------	---	-----	------

- 7) If you click on the **Agency Records** tab, you will receive an error message.

**NOTE:** The Agency Records tab is not applicable for agency fund packages.



The screenshot shows the Agency Records interface. A "User Message" dialog box is displayed in the center, with a yellow background and a red dashed border. The message reads: "This tab is not applicable for this package type." The background interface includes a header with "Comprehensive Annual Financial Reporting", "SCO534", "Nonshared SAMS Funds Cash Reconciliation", and "June 30, 2018". On the right, there are fields for "Agency Number: 492", "Fund Number: 0097", and "Record Type: Agency". Below the header is a table with columns: "Account Number", "Account Description", "Amounts Per SAMS", "Agency Records", and "Difference". The table is divided into "RECEIPTS" and "DISBURSEMENTS" sections. In the "RECEIPTS" section, there are rows for "Sales Taxes (By:Agency)" and "Refunds and Credit Memoranda - Other Revenues (By:Agency)". In the "DISBURSEMENTS" section, there is a row for "General Government (By:Agency)". A "Cumulative Agency Records" row is shown at the bottom of each section, with a "Target Total" value. The "Agency Records" column values are highlighted in yellow, and the "Target Total" values are highlighted in red dashed boxes.

- 8) Click one time on the **Publish Agency Records** icon on the horizontal ribbon. This will post your changes to the SCO-516 Trial Balance form.



- 9) Click one time on the **OK** button.



# WEDGE 3.0 Training

## Review Posted SCO-534 Values on SCO-516

- 1) Click one time on the SCO-516 node.



- 2) Click one time on the **Recalculate Trial Balances** icon on the horizontal ribbon. This will update the amounts on the SCO-516 Trial Balance form.



- 3) Click one time on the **OK** button.



- 4) The cash balance per the SCO-534 has been posted to the Agency Records column on the SCO-516.

**NOTE:** After you review this, you will need to balance the Agency Records column, using the SCO-545 form.

Account	Agency Records	Agency Adjust	Comptroller Adjust	Auditor Adjust	Current Year GAAP Basis	Prior Year GAAP Basis
<b>0-105\101-Cash on Deposit with State Treasurer (including intransit items)</b>						
	2680	0	0	0	2680	2523
<b>1-180\105-Cash and Cash Equivalents</b>						
	2680	0	0	0	2680	2523

## Balance Agency Records using the SCO-545

- 1) Click one time on the SCO-545 node.



# WEDGE 3.0 Training

2) Review the layout of the SCO-545 form.

Comprehensive Annual Financial Reporting SCO545 Proprietary and Locally Held Fund Trial Balance Entry June 30, 2018		STATE OF ILLINOIS COMPTROLLER SUSANA A. MENDOZA	Agency Number 492 Fund Number 0097 Record Type Agency
--	---	---	---

Account Number	Account Description	Amounts Per SAMS	Agency Records	Difference
<b>Asset</b>				
	Cumulative Agency Records	[ ]	[ ]	[ ]
	[ Add ]			
<b>Liability</b>				
	Cumulative Agency Records	[ ]	[ ]	[ ]
	[ Add ]			
<b>Fund Equity</b>				
	Cumulative Agency Records	[ ]	[ ]	[ ]
	[ Add ]			

3) Add the appropriate asset and liability account(s), using the applicable agency record amount(s) from the SCO-534.  
**NOTE:** This should offset the cash balance posted from your SCO-534.

**IMPORTANT:** All credit amounts must have negative signage.

Account Number	Account Description	Amounts Per SAMS	Agency Records	Difference
<b>Asset</b>				
117	 Taxes Receivable (By:Agency)	[ 0 ]	[ 420 ]	[ 420 ] <span style="float: right;">[ Delete ]</span>
118	 Allowance for Uncollectible Taxes (By:Agency)	[ 0 ]	[ -175 ]	[ -175 ] <span style="float: right;">[ Delete ]</span>
	Cumulative Agency Records	[ 0 ]	[ 245 ]	[ 245 ]
	[ Add ]			
<b>Liability</b>				
209	 Due To Other Governments-Local (By:Agency)	[ 0 ]	[ -2925 ]	[ -2925 ] <span style="float: right;">[ Delete ]</span>
	Cumulative Agency Records	[ 0 ]	[ -2925 ]	[ -2925 ]
	[ Add ]			

4) Click one time on the **Save Form** icon on the horizontal ribbon.



# WEDGE 3.0 Training

---

- 5) Click one time on the **OK** button.



- 6) Click one time on the **Publish Agency Records** icon on the horizontal ribbon. This will post your changes to the SCO-516 Trial Balance form.



- 7) Click one time on the **OK** button.



## Review Posted SCO-545 Values on SCO-516

- 1) Click one time on the SCO-516 node.



- 2) Click one time on the **Recalculate Trial Balances** icon on the horizontal ribbon. This will update the amounts on the SCO-516 Trial Balance form.



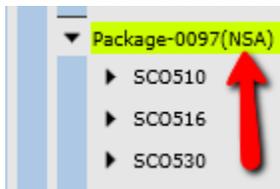
- 3) The total assets and liabilities in the **Agency Records** column will now display the proper balance.

**NOTE: ALL other adjustments can now be made as reclassifying entries on the SCO-544 form.**

# WEDGE 3.0 Training

Account	Agency Records	Agency Adjust	Comptroller Adjust	Auditor Adjust	Current Year GAAP Basis	Prior Year GAAP Basis
<b>0-105\101-Cash on Deposit with State Treasurer (including intransit items)</b>						
	2680	0	0	0	2680	2523
<b>1-180\105-Cash and Cash Equivalents</b>						
	2680	0	0	0	2680	2523
<b>0-125\117-Taxes Receivable</b>						
	420	0	0	0	420	580
<b>0-125\118-Allowance for Uncollectible Taxes</b>						
	(175)	0	0	0	(175)	(372)
<b>1-180\125-Taxes Receivable, Net</b>						
	245	0	0	0	245	208
<b>2-195\180-Total Assets</b>						
	2925	0	0	0	2925	2731
<b>3-0195-Total Assets and Deferred Outflows of Resources</b>						
	2925	0	0	0	2925	2731
<b>0-210\209-Due To Other Governments-Local</b>						
	(2925)	0	0	0	(2925)	(2731)
<b>1-290\210-Intergovernmental Payables</b>						
	(2925)	0	0	0	(2925)	(2731)
<b>0-290\215-Due to Other Funds</b>						
	0	0	0	0	0	0
<b>2-295\290-Total Liabilities</b>						
	(2925)	0	0	0	(2925)	(2731)
<b>3-360\295-Total Liabilities and Deferred Inflows of Resources</b>						
	(2925)	0	0	0	(2925)	(2731)
<b>0-350\340-Unassigned Fund Balance</b>						
	0	0	0	0	0	0
<b>1-360\350-Total Fund Equity/Net Position</b>						
	0	0	0	0	0	0
<b>4-0\360-Total Liabilities, Deferred Inflows of Resources and Fund Equity</b>						
	(2925)	0	0	0	(2925)	(2731)

4) Click one time on the Fund Package node.



# WEDGE 3.0 Training

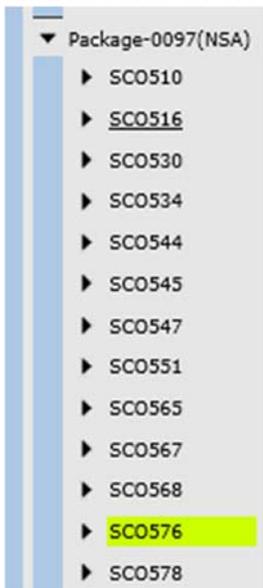
- 5) The screen will display summary totals, and indicate if your GAAP package is in balance. If the GAAP package is not in balance, you will need to ensure that the assets and liabilities on the SCO-516 **Agency Records** column are equal.

Home Rule Municipal Soft Drink Retailers' Occupation Tax Fund(0097)  
 Current Custodian Entity: Agency-Open  
 Viewed Statistics Record Type Is (Agency)

Account Type	Agency Records/SAMS Balances	Prior Year GAAP Adjust	Agency Adjust	Comptroller Adjust	Auditor Adjust	Current Year GAAP Basis	Prior Year GAAP Basis
1 Asset			0	0	0	2925	2731
2 Liability			0	0	0	-2925	-2731
3 Fund Equity			0	0	0	0	0
<b>Sum Assets</b>			<b>Sum Liabilities</b>	<b>Sum Fund Equity</b>			
2925			-2925	0			
<b>Fund Is Balanced</b>							

## SCO-576

- 1) Click one time on the SCO-576 node.



- 2) Note the error messages at the top of the form. These messages will appear until the form is completed and the ending balances on the form agree to the balances on the trial balance.

# WEDGE 3.0 Training

Comprehensive Annual Financial Reporting SCO576 Changes in Assets and Liabilities Agency Funds June 30, 2018	 <b>STATE OF ILLINOIS</b> <b>COMPTROLLER</b> <b>SUSANA A. MENDOZA</b>	Agency Number 492 Fund Number 0097 Record Type Agency
---	---	---

Account Number	Account Description	Balance At June 30, Prior Year	Additions	Deletions	Balance At June 30, Current Year
Error: The ending balance for a/c's 101, 125, 210 does not agree to the trial balance.					
The ending balance for total assets does not agree to a/c 195 on the trial balance.					
The ending balance for total liabilities does not agree to a/c 295 on the trial balance.					

- 3) Enter the additions and deletions to cash for a/c 101. The amounts should be reconciled to the SCO534 receipts and disbursements.

101		Cash on Deposit with State Treasurer (including intransit items)	\$2,523	\$10,104	\$9,947	\$2,680
-----	--	--	---------	----------	---------	---------

- 4) Click one time on the **Save Form** icon on the horizontal ribbon.



- 5) Click one time on the **OK** button.



- 6) Note that the error message no longer includes a/c 101

	Prior year	Current year
Error: The ending balance for a/c's 125, 210 does not agree to the trial balance.		

# WEDGE 3.0 Training

7) Enter the appropriate additions and deletions for the remaining accounts.

ASSETS						
101		Cash on Deposit with State Treasurer (including intransit items)	<input type="text" value="\$2,523"/>	<input type="text" value="\$10,104"/>	<input type="text" value="\$9,947"/>	<input type="text" value="\$2,680"/>
102		Locally-held Cash and Cash Equivalents	<input type="text" value="\$0"/>	<input type="text" value="\$0"/>	<input type="text" value="\$0"/>	<input type="text" value="\$0"/>
103		Petty Cash	<input type="text" value="\$0"/>	<input type="text" value="\$0"/>	<input type="text" value="\$0"/>	<input type="text" value="\$0"/>
107		Securities Lending Collateral Equity with State Treasurer	<input type="text" value="\$0"/>	<input type="text" value="\$0"/>	<input type="text" value="\$0"/>	<input type="text" value="\$0"/>
116		Investments, Total	<input type="text" value="\$0"/>	<input type="text" value="\$0"/>	<input type="text" value="\$0"/>	<input type="text" value="\$0"/>
125		Taxes Receivable, Net	<input type="text" value="\$208"/>	<input type="text" value="\$10,141"/>	<input type="text" value="\$10,104"/>	<input type="text" value="\$245"/>
<b>Total Assets</b>			<input type="text" value="\$2,731"/>	<input type="text" value="\$20,245"/>	<input type="text" value="\$20,051"/>	<input type="text" value="\$2,925"/>
LIABILITIES						
205		Account Payable and Accrued Liabilities	<input type="text" value="\$0"/>	<input type="text" value="\$0"/>	<input type="text" value="\$0"/>	<input type="text" value="\$0"/>
210		Intergovernmental Payables	<input type="text" value="\$2,731"/>	<input type="text" value="\$10,141"/>	<input type="text" value="\$9,947"/>	<input type="text" value="\$2,925"/>
216		Due to Component Units	<input type="text" value="\$0"/>	<input type="text" value="\$0"/>	<input type="text" value="\$0"/>	<input type="text" value="\$0"/>
224		Obligations Under Securities Lending of State Treasurer	<input type="text" value="\$0"/>	<input type="text" value="\$0"/>	<input type="text" value="\$0"/>	<input type="text" value="\$0"/>
278		Other Obligations, Current	<input type="text" value="\$0"/>	<input type="text" value="\$0"/>	<input type="text" value="\$0"/>	<input type="text" value="\$0"/>
<b>Total Liabilities</b>			<input type="text" value="\$2,731"/>	<input type="text" value="\$10,141"/>	<input type="text" value="\$9,947"/>	<input type="text" value="\$2,925"/>

8) Click one time on the **Save Form** icon on the horizontal ribbon.



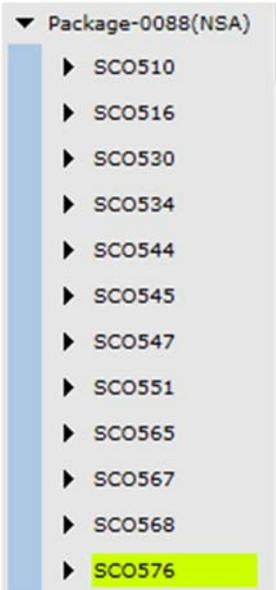
9) Click one time on the **OK** button.



# WEDGE 3.0 Training

## Reporting Assets related to amounts on hand and due to other funds

1) Click one time on the SCO-576 node.



2) Scroll to the bottom of the form, and click on the “Add” button.

**Assets related to amounts on hand due to other funds at June 30, 2016:**  
In the space provided below, please provide details regarding the amounts on hand at year end (cash, investments, receivables, etc.) that are due to other State funds, as these assets should be reported in the applicable State funds.

Agency	Fund	Account Number	Account Description	Balance At June 30, Current Year
<input type="button" value="Add"/>				

3) Select the Agency/Fund Combination of entity that is owed at year end. Select the appropriate asset account that will be liquidated.

### Select Agency Fund Combination

Agency	492-Revenue	492
Fund Number	0001	0001
Account Number	101-Cash on Deposit with State Treasurer (including intransit items)(Asset)	101

Add a new SCO576 Cash on Hand Entry

OK Cancel

# WEDGE 3.0 Training

---

- 4) Enter the amount owed at year end.

**Assets related to amounts on hand due to other funds at June 30, 2018:**

In the space provided below, please provide details regarding the amounts on hand at year end (cash, investments, receivables, etc.) that are due to other State funds, as these assets should be reported in the applicable State funds.

Agency	Fund	Account Number	Account Description	Balance At June 30, Current Year
492	0001	101	Cash on Deposit with State Treasurer (including intransit items)	\$75

- 5) Click one time on the **Save Form** icon on the horizontal ribbon.



- 6) Click one time on the **OK** button.



# WEDGE 3.0 Training

---

## Locally Held Fund Package Forms

### SCO-510

The purpose of the Explanation of GAAP Account Changes is to identify and explain material changes in GAAP accounts from the prior year to the current year. Material changes for statewide reporting purposes are determined by applying two separate tests, as defined below. A change meeting either test is considered material and must be explained.

### SCO-521

The purpose of the Locally Held Funds Trial Balance For Assets, Liabilities and Fund Equity is to provide a worksheet for conversion of agency records to the GAAP basis.

- Form is read-only

### SCO-522

The purpose of the Locally Held Funds Trial Balance for Revenues and Expenditures is to provide a worksheet for conversion of agency records to the GAAP basis.

- Form is read-only

### SCO-529

The purpose of the Fund Equity Reconciliation is to demonstrate the closing out of the operating statement to the equity section of the balance sheet.

### SCO-530

The purpose of the Account Summary Analysis Form is to summarize adjustments and/or reclassifications by account number. This summary allows for a smoother transition when posting adjustments and/or reclassifications to the trial balance.

- Form is read-only

### SCO-544

The purpose of the Miscellaneous Journal Entries Form is to post reclassifying and adjusting journal entries that **are not** made by other forms.

- Form is used to post reclassifying and adjusting journal entries that are not made by other forms
- Entries on this form will automatically carry to the SCO-547 and SCO-548
- Should only be used when there is no way to use an automated journal entry from another package form

### SCO-545

The purpose of the Trial Balance Entry Form is to post account balances, per agency records, that **are not** posted by other forms.

### SCO-547

The purpose of the Reclassifying Journal Entries is to provide a form to accumulate all reclassifying journal entries.

- Form is read only – this is a change from the previous system
- Form is populated with entries posted on other forms, including the SCO-544 Miscellaneous Journal Entries form

# WEDGE 3.0 Training

---

## SCO-548

The purpose of the Adjusting Journal Entries is to provide a form to accumulate all adjusting journal entries.

- Form is read only – this is a change from the previous system
- Form is populated with entries posted on other forms, including the SCO-544 Miscellaneous Journal Entries form

## SCO-549

The purpose of the Summary of Liabilities Form is to assist agencies in determining and documenting a fund's liabilities and related accrued expenditures for GAAP reporting.

- Form summarizes liabilities
- Form allows an agency to post an automatic journal entry to post liabilities

## SCO-551

The purpose of the SAMS to GAAP Reconciliation – Accounts Receivable is to reconcile amounts reported in the Quarterly Accounts Receivable Reports to the amounts reported in the GAAP trial balance.

- Form reconciles receivables to quarterly accounts receivable reports
- Pensions, Universities and Component Units will continue to prepare the form manually

## SCO-553

The purpose of the Government-Wide Adjustments and Fund Balance to Net Position Reconciliation is to provide a form to accumulate all adjustments which need to be made to governmental funds to convert from modified accrual accounting to full accrual accounting (entries are not made to the trial balance of the GAAP package) and to assist the IOC in converting fund balances in governmental funds to net position for full accrual accounting.

- New form in WEDGE for FY 15
- Form combines the detail from the previous manual SCO 546 and SCO 553 forms into one form.
- Adjustments are generally limited to 2 types of entries:
  - Reversal of unavailable revenue
  - Recording of prepaid expenses
- Net position must be properly classified (restricted/unrestricted) for reporting in the Government-Wide Statements

## SCO-565

The purpose of the Interfund Payable/Receivable Analysis Form is to summarize the amounts owed and the amounts receivable between funds of the State of Illinois financial reporting entity. In reporting these amounts, generally accepted accounting principles require a distinction between due to/from other funds, due to/from primary governments and due to/from component units.

- Form summarizes the detail of the amounts due to/from other funds and due to/from component units

## SCO-567/568

The purpose of the Interfund Grantee/Grantor activity forms is to provide receivable and liability adjustments relating to transactions with other State funds, to provide mandatory transfer documentation and to determine required reclassification entries necessary to eliminate certain interfund activity.

# WEDGE 3.0 Training

---

- Forms summarize grantee and grantor information relating to interfund transactions
- Forms require the grantee to input data and the grantor to approve the transactions

## SCO-577

The purpose of the Inventory analysis form is to determine the value of the fund's total inventory at fiscal year end.

- This form allows you to automatically post journal entries to record inventory on the trial balance and reclassify the portion of fund balance associated with inventory
- The automatic entries will carry forward directly to the SCO-547 and SCO-548
- Form is only used when inventory values are in excess of \$150 thousand. Funds with inventory below this threshold are not required to record entries or complete this form

## SCO-578

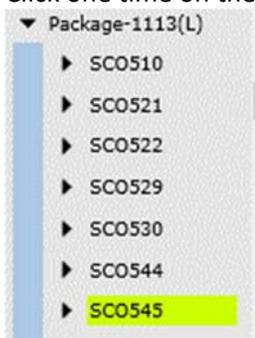
The purpose of the Loans/Notes Receivable form is to summarize the detail of loans and notes receivable for each fund at fiscal year-end.

- The form allows you to automatically post journal entries to record the balance of loans and notes receivable and related allowance for uncollectibles at fiscal year end to the appropriate expenditure account and to record any repayments of loans and notes receivable during the current fiscal year
- Agency should use the SCO-545 Trial Balance Entry form to record the ending loan/notes receivable balance or the SCO-544 Miscellaneous Journal Entry forms to record the loans/notes receivable activity.
- Information to complete the form should be obtained from the loan/note payment schedule contained in the loan/note agreement

## Entering Information in Locally Held Package Forms

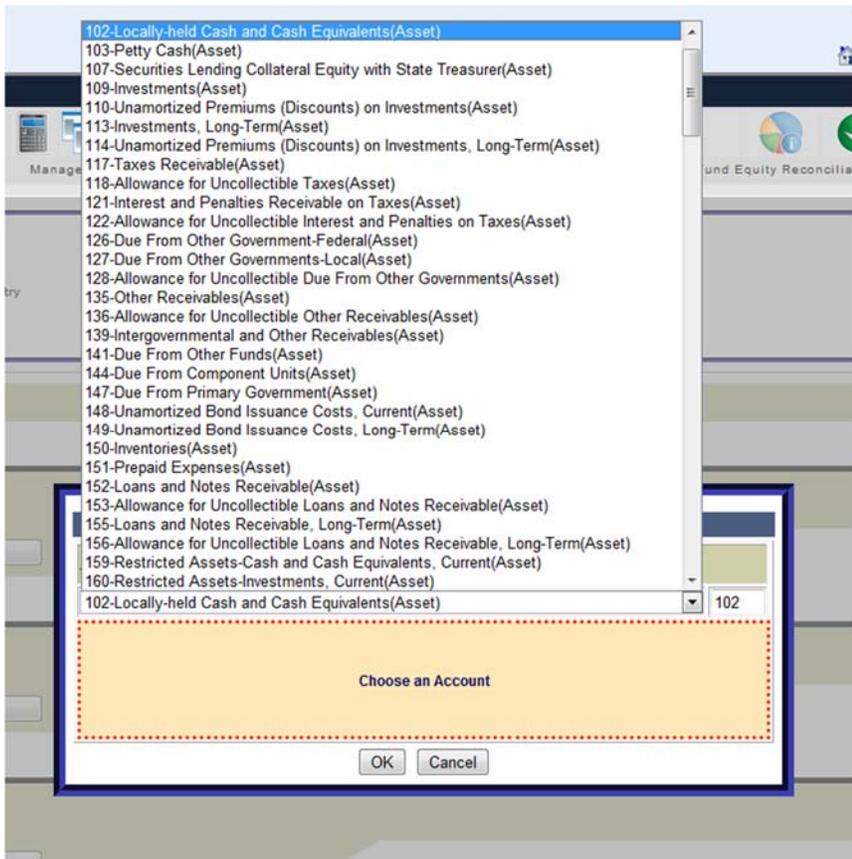
### Post Agency Records using the SCO-545

- 1) Click one time on the SCO-545 node.



- 2) Add the appropriate account(s), using the applicable agency record amount(s).  
**NOTE:** There are five categories; ensure that you select the appropriate account number(s) for the categories utilized.

# WEDGE 3.0 Training



3) Add the appropriate balances for each account number. **IMPORTANT: All credit amounts must have negative signage.**

Account Number	Account Description	Amounts Per SAMS	Agency Records	Difference	
<b>Asset</b>					
102	Locally-held Cash and Cash Equivalents (By:Agency)	0	295	295	Delete
<b>Cumulative Agency Records</b>		0	295	295	
Add					
<b>Liability</b>					
<b>Cumulative Agency Records</b>					
Add					
<b>Fund Equity</b>					
347	Restricted Fund Balance (By:Agency)	0	-235	-235	Delete
<b>Cumulative Agency Records</b>		0	-235	-235	

# WEDGE 3.0 Training

Revenue					
431	 Licenses and Fees (By:Agency)	<input type="text" value="0"/>	<input type="text" value="-416"/>	<input type="text" value="-416"/>	<input type="button" value="Delete"/>
441	 Other Revenues (By:Agency)	<input type="text" value="0"/>	<input type="text" value="-95"/>	<input type="text" value="-95"/>	<input type="button" value="Delete"/>
Cumulative Agency Records		<input type="text" value="0"/>	<input type="text" value="-511"/>	<input type="text" value="-511"/>	
<input type="button" value="Add"/>					

Expenditure					
535	 Environmental and Business Regulation (By:Agency)	<input type="text" value="0"/>	<input type="text" value="451"/>	<input type="text" value="451"/>	<input type="button" value="Delete"/>
Cumulative Agency Records		<input type="text" value="0"/>	<input type="text" value="451"/>	<input type="text" value="451"/>	
<input type="button" value="Add"/>					

- 4) Click one time on the **Save Form** icon on the horizontal ribbon.



- 5) Click one time on the **OK** button.



- 6) Click one time on the **Publish Agency Records** icon on the horizontal ribbon. This will update the amounts on the SCO-521 and SCO-522 Trial Balance forms.

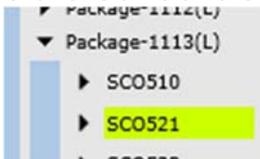


- 7) Click one time on the **OK** button.



## Review Posted SCO-545 Values on SCO-521

- 1) Click one time on the SCO-521 node.



# WEDGE 3.0 Training

- 2) Prior to recalculating the trial balance form, the **Agency Records** column will show no balances.

Account	Agency Records	Agency Adjust	Comptroller Adjust	Auditor Adjust	Current Year GAAP Basis
<b>Comprehensive Annual Financial Reporting</b>					
SC0521					
Locally Held Funds Trial Balance for Assets, Liabilities, and Fund Equity					
June 30, 2018					
 <span style="font-size: 1.2em; font-weight: bold;">STATE OF ILLINOIS COMPTROLLER SUSANA A. MENDOZA</span>					
<b>0-105\102-Locally-held Cash and Cash Equivalents</b>					
	0	0	0	0	0
<b>1-180\105-Cash and Cash Equivalents</b>					
	0	0	0	0	0
<b>0-180\141-Due From Other Funds</b>					
	0	0	0	0	0
<b>2-195\180-Total Assets</b>					
	0	0	0	0	0
<b>3-0\195-Total Assets and Deferred Outflows of Resources</b>					
	0	0	0	0	0
<b>0-290\205-Account Payable and Accrued Liabilities</b>					
	0	0	0	0	0
<b>1-295\290-Total Liabilities</b>					
	0	0	0	0	0
<b>2-360\295-Total Liabilities and Deferred Inflows of Resources</b>					

- 3) Click one time on the **Recalculate Trial Balances** icon on the horizontal ribbon.



- 4) Click one time on the **OK** button.



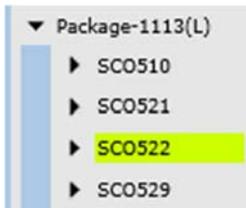
- 5) The totals in the **Agency Records** column will now display the proper balance.

# WEDGE 3.0 Training

Account	Agency Records	Agency Adjust	Comptroller Adjust	Auditor Adjust	Current Year GAAP Basis	Prior Year GAAP Basis
<b>0-105\102-Locally-held Cash and Cash Equivalents</b>						
	295	0	0	0	295	235
<b>1-180\105-Cash and Cash Equivalents</b>						
	295	0	0	0	295	235
<b>0-180\141-Due From Other Funds</b>						
	0	0	0	0	0	0
<b>2-195\180-Total Assets</b>						
	295	0	0	0	295	235
<b>3-0\195-Total Assets and Deferred Outflows of Resources</b>						
	295	0	0	0	295	235
<b>0-290\205-Account Payable and Accrued Liabilities</b>						
	0	0	0	0	0	0
<b>1-295\290-Total Liabilities</b>						
	0	0	0	0	0	0
<b>2-360\295-Total Liabilities and Deferred Inflows of Resources</b>						
	0	0	0	0	0	0
<b>0-350\340-Unassigned Fund Balance</b>						
	0	0	0	0	0	0
<b>0-350\347-Restricted Fund Balance</b>						
	(235)	0	0	0	(235)	(235)
<b>1-360\350-Total Fund Equity/Net Position</b>						
	(235)	0	0	0	(235)	(235)
<b>3-0\360-Total Liabilities, Deferred Inflows of Resources and Fund Equity</b>						
	(235)	0	0	0	(235)	(235)

## Review the SCO-522

1) Click one time on the SCO-522 node.



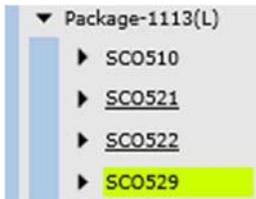
# WEDGE 3.0 Training

2) The revenues and expenditures per the SCO-545 have been posted to the **Agency Records** column on the SCO-522.

Account	Agency Records	Prior Year GAAP Adjustment	Agency Adjust	Comptroller Adjust	Auditor Adjust	Current Year GAAP Basis	Prior Year GAAP Basis
<b>0-435\431-Licenses and Fees</b>	(416)	0	0	0	0	(416)	(277)
<b>0-435\432-Refunds and Credit Memoranda - Licenses and Fees</b>	0	0	0	0	0	0	2
<b>1-582\435-Licenses and Fees, Net</b>	(416)	0	0	0	0	(416)	(275)
<b>0-582\440-Interest and Other Investment Income</b>	0	0	0	0	0	0	0
<b>0-449\441-Other Revenues</b>	(95)	0	0	0	0	(95)	(73)
<b>0-449\445-Refunds and Credit Memoranda - Other Revenues</b>	0	0	0	0	0	0	0
<b>1-582\449-Other Revenues, Net</b>	(95)	0	0	0	0	(95)	(73)
<b>0-582\565-Transfers-In</b>	0	0	0	0	0	0	0
<b>2-0\582-Total Revenues</b>	(511)	0	0	0	0	(511)	(348)
<b>0-586\535-Environmental and Business Regulation</b>	451	0	0	0	0	451	495
<b>1-0\586-Total Expenditures</b>	451	0	0	0	0	451	495

## Completing the Closing Entry via the SCO-529 Form

1) Click one time on the SCO-529 node.



2) Click one time on the **Calculate Closing Entry** icon on the horizontal ribbon to calculate the closing entry.



3) Click one time on the **OK** button.

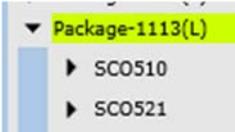


4) The closing entry will be displayed, as well as the ending fund balance.

# WEDGE 3.0 Training

Account Name	Amount
Beginning Balance July 1 (By:Agency)	-235
Revenues (By:Agency)	-511
Expenses-Expenditure (By:Agency)	451
<b>Ending Fund Balance June 30</b>	<b>-295</b>

5) Click one time on the Fund package node.



6) The screen will indicate that the fund is in balance. **(Once the fund is in balance, you may post any additional reclassifying or adjusting journal entries.)**

Illinois Colt Stakes/Championship Purse Fund(1113)  
Current Custodian Entity: Agency-Open  
Viewed Statistics Record Type Is (Agency)

Account Type	Agency Records/SAMS Balances	Prior Year GAAP Adjust	Agency Adjust	Comptroller Adjust	Auditor Adjust	Current Year GAAP Basis	Prior Year GAAP Basis	
1 Asset			0	0	0	295	235	
2 Liability			0	0	0	0	0	
3 Fund Equity			-60	0	0	-295	-235	
4 Revenue	-511	0	0	0	0	-511	-348	
5 Expenditure	451	0	0	0	0	451	495	
<b>Sum Assets</b>		<b>Sum Liabilities</b>	<b>Sum Fund Equity</b>					
295		0	-295					
<b>Fund Is Balanced</b>								

# WEDGE 3.0 Training

---

## Locally Held Agency Package Forms

### SCO-510

The purpose of the Explanation of GAAP Account Changes is to identify and explain material changes in GAAP accounts from the prior year to the current year. Material changes for statewide reporting purposes are determined by applying two separate tests, as defined below. A change meeting either test is considered material and must be explained.

### SCO-521

The purpose of the Locally Held Funds Trial Balance For Assets, Liabilities and Fund Equity is to provide a worksheet for conversion of agency records to the GAAP basis.

- Form is read-only

### SCO-530

The purpose of the Account Summary Analysis Form is to summarize reclassifications by account number. This summary allows for a smoother transition when posting reclassifications to the trial balance.

- Form is read-only

### SCO-544

The purpose of the Miscellaneous Journal Entries Form is to post reclassifying journal entries that **are not** made by other forms.

- Form is used to post reclassifying journal entries that are not made by other forms
- Entries on this form will automatically carry to the SCO-547
- Should only be used when there is no way to use an automated journal entry from another package form

### SCO-545

The purpose of the Trial Balance Entry Form is to post account balances, per agency records, that **are not** posted by other forms.

### SCO-547

The purpose of the Reclassifying Journal Entries is to provide a form to accumulate all reclassifying journal entries.

- Form is read only – this is a change from the previous system
- Form is populated with entries posted on other forms, including the SCO-544 Miscellaneous Journal Entries form

### SCO-551

The purpose of the SAMS to GAAP Reconciliation – Accounts Receivable is to reconcile amounts reported in the Quarterly Accounts Receivable Reports to the amounts reported in the GAAP trial balance.

- Form reconciles receivables to quarterly accounts receivable reports
- Pensions, Universities and Component Units will continue to prepare the form manually

# WEDGE 3.0 Training

---

## SCO-565

The purpose of the Interfund Payable/Receivable Analysis Form is to summarize the amounts owed and the amounts receivable between funds of the State of Illinois financial reporting entity. In reporting these amounts, generally accepted accounting principles require a distinction between due to/from other funds, due to/from primary governments and due to/from component units.

- Form summarizes the detail of the amounts due to/from other funds and due to/from component units

## SCO-567/568

The purpose of the Interfund Grantee/Grantor activity forms is to provide receivable and liability adjustments relating to transactions with other State funds, to provide mandatory transfer documentation and to determine required reclassification entries necessary to eliminate certain interfund activity.

- Forms summarize grantee and grantor information relating to interfund transactions
- Forms require the grantee to input data and the grantor to approve the transactions

## SCO-576

The purpose of the Changes in Assets and Liabilities – Agency Funds form is to summarize the gross additions and deletions to the balance sheet accounts for the current year.

- Form summarizes the gross additions and deletions to balance sheet accounts for the current year.
- Form also used to report amounts on hand due to other agency/funds at year end.

## SCO-578

The purpose of the Loans/Notes Receivable form is to summarize the detail of loans and notes receivable for each fund at fiscal year-end.

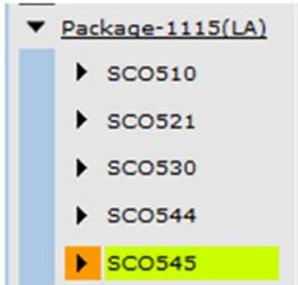
- The form allows you to automatically post journal entries to record the balance of loans and notes receivable and related allowance for uncollectibles at fiscal year end to the appropriate expenditure account and to record any repayments of loans and notes receivable during the current fiscal year
- Agency should use the SCO-545 Trial Balance Entry form to record the ending loan/notes receivable balance or the SCO-544 Miscellaneous Journal Entry forms to record the loans/notes receivable activity.
- Information to complete the form should be obtained from the loan/note payment schedule contained in the loan/note agreement

# WEDGE 3.0 Training

## Entering Information in Locally Held Agency Package Forms

### Post Agency Records using the SCO-545

- 1) Click one time on the SCO-545 node.



- 2) Add the appropriate account(s), using the applicable agency record amount(s).  
**NOTE:** Only use the asset and liability categories; ensure that you select the appropriate account number(s) for the categories utilized.

Then add the agency balances for the applicable accounts.

**IMPORTANT:** All credit amounts must have negative signage.



A screenshot of the Agency Records form. The form is divided into two sections: Asset and Liability. The Asset section shows account 102, 'Locally-held Cash and Cash Equivalents (By-Agency)', with a balance of 0 in the 'Amounts Per SAMS' column and 1000 in the 'Agency Records' column. The Liability section shows account 205, 'Account Payable and Accrued Liabilities (By-Agency)', with a balance of 0 in the 'Amounts Per SAMS' column and -1000 in the 'Agency Records' column. The 'Difference' column shows 1000 for the asset and -1000 for the liability. The 'Cumulative Agency Records' row shows 0 for SAMS and 1000 for Agency Records (asset) and -1000 for Agency Records (liability).

Account Number	Account Description	Amounts Per SAMS	Agency Records	Difference
<b>Asset</b>				
102	Locally-held Cash and Cash Equivalents (By-Agency)	0	1000	1000
Cumulative Agency Records		0	1000	1000
<b>Liability</b>				
205	Account Payable and Accrued Liabilities (By-Agency)	0	-1000	-1000
Cumulative Agency Records		0	-1000	-1000

- 3) Click one time on the **Save Form** icon on the horizontal ribbon.



- 4) Click one time on the **OK** button.



- 5) Click one time on the **Publish Agency Records** icon on the horizontal ribbon. This will update the amounts on the SCO-521 Trial Balance form.



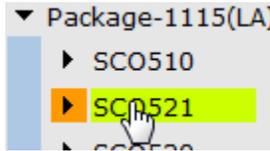
- 6) Click one time on the **OK** button.



# WEDGE 3.0 Training

## Review Posted SCO-545 Values on SCO-521

- 1) Click one time on the SCO-521 node.



- 2) Prior to recalculating the trial balance form, the total liabilities in the **Agency Records** column will be zero.

Account	Agency Records	Agency Adjust	Comptroller Adjust	Auditor Adjust	Current Year GAAP Basis	Prior Year GAAP Basis
<b>0-105/102-Locally-held Cash and Cash Equivalents</b>	0	0	0	0	0	0
<b>1-195/105-Cash and Cash Equivalents</b>	0	0	0	0	0	0

- 3) Click one time on the **Recalculate Trial Balances** icon on the horizontal ribbon.



- 4) Click one time on the **OK** button.



- 5) The total in the **Agency Records** column will now display the proper balance. **Note that total assets should equal total liabilities for Locally Held Agency Funds. NOTE: ALL other adjustments can now be made as reclassifying entries on the SCO-544 form.**

Account	Agency Records	Agency Adjust	Comptroller Adjust	Auditor Adjust	Current Year GAAP Basis
<b>0-105/102-Locally-held Cash and Cash Equivalents</b>	1000	0	0	0	1000
<b>1-195/105-Cash and Cash Equivalents</b>	1000	0	0	0	1000
<b>2-0/195-Total Assets</b>	1000	0	0	0	1000
<b>0-295/205-Account Payable and Accrued Liabilities</b>	(1000)	0	0	0	(1000)
<b>0-295/278-Other Obligations, Current</b>	0	0	0	0	0
<b>1-360/295-Total Liabilities</b>	(1000)	0	0	0	(1000)

- 6) Complete the SCO-576 form, similar to the example for a NSA package.

# WEDGE 3.0 Training

---

## Proprietary Fund Package Forms

### SCO-510

The purpose of the Explanation of GAAP Account Changes is to identify and explain material changes in GAAP accounts from the prior year to the current year. Material changes for statewide reporting purposes are determined by applying two separate tests, as defined below. A change meeting either test is considered material and must be explained.

### SCO-526

The purpose of the Proprietary Funds Trial Balance For Assets, Liabilities and Net Assets is to provide a worksheet for conversion of agency records to the GAAP basis.

- Form is read-only

### SCO-527

The purpose of the Proprietary Funds Trial Balance for Revenues and Expenses is to provide a worksheet for conversion of agency records to the GAAP basis.

- Form is read-only

### SCO-529

The purpose of the Fund Equity Reconciliation is to demonstrate the closing out of the operating statement to the equity section of the balance sheet.

### SCO-530

The purpose of the Account Summary Analysis Form is to summarize adjustments and/or reclassifications by account number. This summary allows for a smoother transition when posting adjustments and/or reclassifications to the trial balance.

- Form is read-only

### SCO-534

The purpose of the Non-shared SAMS Funds Cash Reconciliation Form is to reconcile the fund balance per SAMS to the balance of cash on deposit with the Treasurer per agency records, both at the beginning and end of the fiscal year. All activities during the fiscal year which have not been recorded on SAMS must be identified on the SCO-534.

### SCO-538P

The purpose of the Capital Asset Summary – Proprietary Funds is to ensure all capital assets of State agencies are reported in the State of Illinois' GAAP financial statements.

### SCO-544

The purpose of the Miscellaneous Journal Entries Form is to post reclassifying and adjusting journal entries that **are not** made by other forms.

- Form is used to post reclassifying and adjusting journal entries that are not made by other forms
- Entries on this form will automatically carry to the SCO-547 and SCO-548
- Should only be used when there is no way to use an automated journal entry from another package form

# WEDGE 3.0 Training

---

## SCO-545

The purpose of the Trial Balance Entry Form is to post account balances, per agency records, that **are not** posted by other forms.

## SCO-547

The purpose of the Reclassifying Journal Entries is to provide a form to accumulate all reclassifying journal entries.

- Form is read only – this is a change from the previous system
- Form is populated with entries posted on other forms, including the SCO-544 Miscellaneous Journal Entries form

## SCO-548

The purpose of the Adjusting Journal Entries is to provide a form to accumulate all adjusting journal entries.

- Form is read only – this is a change from the previous system
- Form is populated with entries posted on other forms, including the SCO-544 Miscellaneous Journal Entries form

## SCO-551

The purpose of the SAMS to GAAP Reconciliation – Accounts Receivable is to reconcile amounts reported in the Quarterly Accounts Receivable Reports to the amounts reported in the GAAP trial balance.

- Form reconciles receivables to quarterly accounts receivable reports
- Pensions, Universities and Component Units will continue to prepare the form manually

## SCO-552

The purpose of the Internal Service Fund Billing Form is to collect interfund activity information required to be reported on the government-wide financial statements. The form is only required for GAAP Packages of funds classified as internal service funds by the IOC.

## SCO-565

The purpose of the Interfund Payable/Receivable Analysis Form is to summarize the amounts owed and the amounts receivable between funds of the State of Illinois financial reporting entity. In reporting these amounts, generally accepted accounting principles require a distinction between due to/from other funds, due to/from primary governments and due to/from component units.

- Form summarizes the detail of the amounts due to/from other funds and due to/from component units

## SCO-567/568

The purpose of the Interfund Grantee/Grantor activity forms is to provide receivable and liability adjustments relating to transactions with other State funds, to provide mandatory transfer documentation and to determine required reclassification entries necessary to eliminate certain interfund activity.

- Forms summarize grantee and grantor information relating to interfund transactions
- Forms require the grantee to input data and the grantor to approve the transactions

## SCO-578

The purpose of the Loans/Notes Receivable form is to summarize the detail of loans and notes receivable for each fund at fiscal year-end.

# WEDGE 3.0 Training

---

- The form allows you to automatically post journal entries to record the balance of loans and notes receivable and related allowance for uncollectibles at fiscal year end to the appropriate expenditure account and to record any repayments of loans and notes receivable during the current fiscal year
- Agency should use the SCO-545 Trial Balance Entry form to record the ending loan/notes receivable balance or the SCO-544 Miscellaneous Journal Entry forms to record the loans/notes receivable activity.
- Information to complete the form should be obtained from the loan/note payment schedule contained in the loan/note agreement

## Proprietary Fund Packages can be prepared in 1 of 2 ways:

- User can enter the **cash basis** revenues and expenses using the SCO-534, and once the package has been balanced, entries are posted to record all accruals. Preparation is identical to the preparation of a Non-shared package.
- User can enter the **accrual basis** revenues and expenses, using a combination of the SCO-534 and SCO-545. In this instance, the user should enter the accrual basis revenues and expenses on **Agency Records** tab. Cash, Net Assets, Revenues and Expenses will all be populated from the SCO-534. Any other account not populated by the SCO-534 should then be populated using the SCO-545. **Note:** Users **should not** attempt to populate an account using both forms, as they will overlay one balance over the other (balances will not be added together).

## Entering Information in Proprietary Fund GAAP Packages

### SCO-538P – Capital Asset Summary – Proprietary Funds

- 1) Click one time on the SCO-538P form.



# WEDGE 3.0 Training

---

- 2) Scroll down on the form to the questions regarding Disposition of Capital Assets, Impairment of Capital Assets and Service Concession Arrangements. Answer each question as applicable to your agency. If any of the responses are a “YES” response, email supporting documentation to the Office of the Comptroller with the submission of the SCO-538 form.

<b>Disposition of Capital Assets</b>
Were there any proceeds on the disposition of capital assets greater than \$1 million? <input type="text" value="NO"/>
If yes, please submit a summary of the proceeds from the sale of capital assets, and a related calculation of the gain or loss on the sale, to the Financial Reporting Department of the Office of the Comptroller.
<b>Impairment of Capital Assets</b>
Were there any impairments on capital assets with a carrying value of greater than \$10 million? <input type="text" value="NO"/>
If yes, please submit a calculation of impairment loss and applicable disclosures to the Financial Reporting Department of the Office of the Comptroller.
<b>Service Concession Arrangements</b>
Did the agency enter into any Service Concession Arrangements as defined by GASB 60 that resulted in revenues in excess of \$1 million? <input type="text" value="NO"/>
If yes, please submit supporting documentation for the arrangement(s), including contract agreement(s).

# WEDGE 3.0 Training

- 3) Enter the amount of additions, deletions, and transfers to the Capital Assets not being depreciated/amortized and Capital Assets being depreciated/amortized sections of the form.

Capital Assets Summary		SAMS to GAAP Reconciliation			
Comprehensive Annual Financial Reporting SCO538P Capital Asset Summary - Proprietary Funds June 30, 2018		 <b>STATE OF ILLINOIS</b> <b>COMPTROLLER</b> <b>SUSANA A. MENDOZA</b>		Agency Number 416 Fund Number 0303 Record Type Agency	
Capital Asset Summary					
Nearest Thousand					
	Balance at June 30, Prior Year	Additions	Deletions	Net Transfers	Balance at June 30, Current Year
<b>Capital Assets not being depreciated/amortized:</b>					
Land and Land Improvements	\$0	\$0	\$0	\$0	\$0
Nondepreciable Historical Treasures and Works of Art	\$0	\$0	\$0	\$0	\$0
Construction in Progress	\$0	\$100	\$0	-\$50	\$50
Internally Generated Intangible Assets in Development	\$0	\$0	\$0	\$0	\$0
Easements/Rights of Way/Water-Timber-Mineral Rights	\$0	\$0	\$0	\$0	\$0
Other Intangible Assets:	\$0	\$0	\$0	\$0	\$0
Other (provide description):	\$0	\$0	\$0	\$0	\$0
<b>Total Capital Assets not being depreciated/amortized</b>	<b>\$0</b>	<b>\$100</b>	<b>\$0</b>	<b>-\$50</b>	<b>\$50</b>
<b>Capital Assets being depreciated/amortized:</b>					
Site Improvements	\$0	\$0	\$0	\$0	\$0
Buildings and Building Improvements	\$0	\$0	\$0	\$0	\$0
Capital Leases-Buildings	\$0	\$0	\$0	\$0	\$0
Equipment	\$0	\$4,802	\$711	\$1,554	\$5,645
Capital Leases-Equipment	\$0	\$0	\$0	\$0	\$0
Infrastructure	\$0	\$0	\$0	\$0	\$0
Depreciable Historical Treasures and Works of Art	\$0	\$0	\$0	\$0	\$0
Non-internally Generated Software	\$0	\$0	\$0	\$0	\$0
Internally Generated Software	\$0	\$0	\$0	\$0	\$0
Easements/Rights of Way/Water-Timber-Mineral Rights	\$0	\$0	\$0	\$0	\$0
Other (provide description):	\$0	\$0	\$0	\$0	\$0
Other (provide description):	\$0	\$0	\$0	\$0	\$0
<b>Total Capital Assets being depreciated/amortized</b>	<b>\$0</b>	<b>\$4,802</b>	<b>\$711</b>	<b>\$1,554</b>	<b>\$5,645</b>

# WEDGE 3.0 Training

- 4) Enter the amount of additions, deletions, and transfers to the Less Accumulated Depreciation/Amortization section of the form.

Less Accumulated Depreciation/Amortization for:					
Site Improvements	\$0	\$0	\$0	\$0	\$0
Buildings and Building Improvements	\$0	\$0	\$0	\$0	\$0
Capital Leases-Buildings	\$0	\$0	\$0	\$0	\$0
Equipment	\$0	\$4,178	\$688	\$1,469	\$4,959
Capital Leases-Equipment	\$0	\$0	\$0	\$0	\$0
Infrastructure	\$0	\$0	\$0	\$0	\$0
Depreciable Historical Treasures and Works of Art	\$0	\$0	\$0	\$0	\$0
Non-Internally Generated Software	\$0	\$0	\$0	\$0	\$0
Internally Generated Software	\$0	\$0	\$0	\$0	\$0
Easements/Rights of Way/Water-Timber-Mineral Rights	\$0	\$0	\$0	\$0	\$0
Other (provide description):	\$0	\$0	\$0	\$0	\$0
Other (provide description):	\$0	\$0	\$0	\$0	\$0
<b>Total Accumulated Depreciation/Amortization</b>	\$0	\$4,178	\$688	\$1,469	\$4,959
<b>Total Capital Assets being depreciated, net</b>	\$0	\$624	\$23	\$85	\$686
<b>Capital Assets, Net</b>	\$0	\$724	\$23	\$35	\$736

Explanations: (please provide explanation for any negative amounts entered above):

- 5) Click one time on the **Save Form** icon on the horizontal ribbon.



- 6) Click one time on the **OK** button.

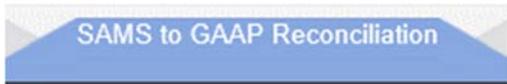


- 7) Note the messages now at the top of the form. These messages will appear until the form is completed and the ending balances on the form agree to the balances on the trial balance.

Comprehensive Annual Financial Reporting SCO538P Capital Asset Summary - Proprietary Funds June 30, 2018		 STATE OF ILLINOIS COMPTROLLER SUSANA A. MENDOZA	Agency Number	416	
			Fund Number	0303	
		Record Type	Agency		
Total Capital Assets not being depreciated/amortized per the SCO538 does not agree to amount per the trial balance. Total Capital Assets being depreciated/amortized per the SCO538 does not agree to amount per the trial balance. Total Accumulated Depreciation/Amortization per the SCO538 does not agree to amount per the trial balance.					
Capital Asset Summary					
Nearest Thousand					
	Balance at June 30, Prior Year	Additions	Deletions	Net Transfers	Balance at June 30, Current Year
<b>Capital Assets not being depreciated/amortized:</b>					
Land and Land Improvements	\$0	\$0	\$0	\$0	\$0
Nondepreciable Historical Treasures and Works of Art	\$0	\$0	\$0	\$0	\$0
Construction in Progress	\$0	\$100	\$0	-\$50	\$50
Internally Generated Intangible Assets in Development	\$0	\$0	\$0	\$0	\$0

# WEDGE 3.0 Training

- 8) Click on the **SAMS to GAAP Reconciliation** tab. The purpose of this tab is to reconcile the State Property reported on the C-15 submitted to the Office of the Comptroller as of June 30 to the Total Capital Assets per the Capital Asset Summary Tab. *Note: this information was previously reported using the SCO-537 manual form.*



- 9) Enter the Total State Property from the Amount Reportable Column per the "Agency Report of State Property," C-15

Error: Total at the bottom of the form does not agree to the total capital assets per the Capital Asset Summary tab.

<b>SAMS to GAAP Reconciliation</b>		<b>Nearest Thousand</b>
<b>Total State Property from the Amount Reportable Column per "Agency Report of State Property," C-15</b>		\$6,075
<b>Add amounts not included on submitted C-15</b>		
1	Accounts Payable at June 30, Current Year for Capital Assets not included above	\$0
2	Infrastructure	\$0
3	Historical Treasures and Works of Art	\$0
4	Leasehold Improvements	\$0
5	Intangible Assets	\$0
6	Others	\$0
7	Others	\$0
8	Others	\$0
<b>Total Additions</b>		\$0

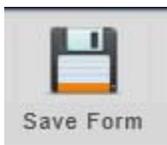
# WEDGE 3.0 Training

10) Enter any additions or subtractions necessary to reconcile to the Total Capital Assets per Capital Asset Summary.

*Note: The Accumulated Depreciation at June 30, Current Year field is automatically populated from the **Capital Asset Summary** tab of the form.*

<b>SAMS to GAAP Reconciliation</b>		<b>Nearest Thousand</b>
<b>Total State Property from the Amount Reportable Column per "Agency Report of State Property," C-15</b>		\$6,075
<b>Add amounts not included on submitted C-15</b>		
1	Accounts Payable at June 30, Current Year for Capital Assets not included above	\$60
2	Infrastructure	\$0
3	Historical Treasures and Works of Art	\$0
4	Leasehold Improvements	\$0
5	Intangible Assets	\$0
6	Others	\$0
7	Others	\$0
8	Others	\$0
<b>Total Additions</b>		\$60
<b>Subtract:</b>		
1	Assets below Capitalization Threshold	\$440
2	Accumulated Depreciation at June 30, Current Year	\$4,959
3	Others	\$0
4	Others	\$0
5	Others	\$0
<b>Total Subtractions</b>		\$5,399
<b>Total Capital Assets per Capital Asset Summary</b>		\$736

11) Click one-time on the **Save Form** icon on the horizontal ribbon.



# WEDGE 3.0 Training

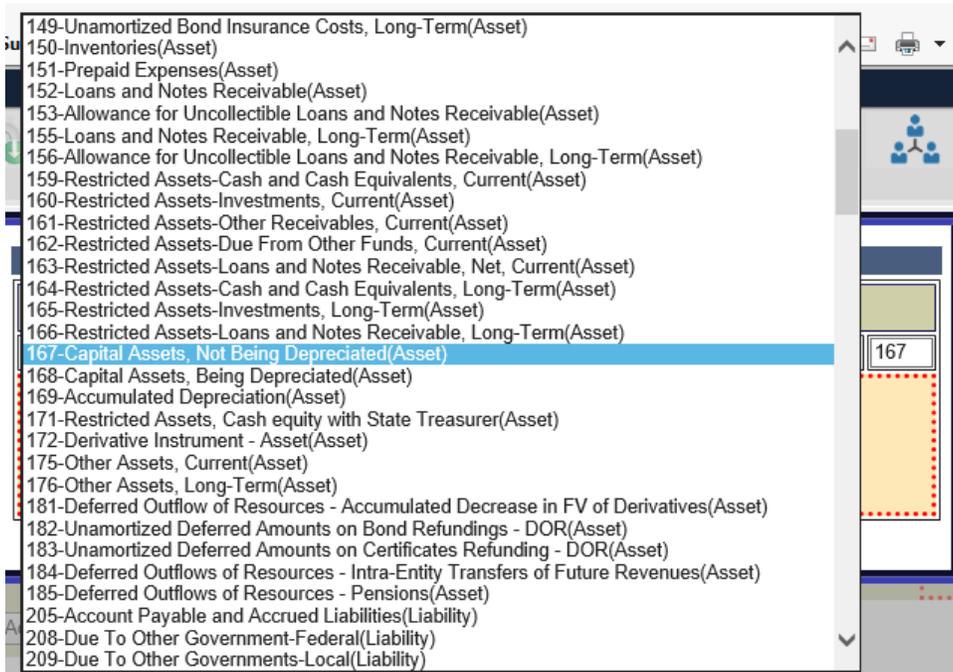
## Balance Agency Records using the SCO-545

1) Click one time on the SCO-545 node.



2) Add the appropriate account(s), using the applicable agency record amount(s).

**NOTE:** There are five categories; ensure that you select the appropriate account number(s) for the categories utilized.



# WEDGE 3.0 Training

- 3) Add the appropriate balances for each account number. **IMPORTANT: All credit amounts must have negative signage.**

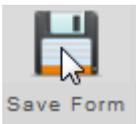
Comprehensive Annual Financial Reporting SCO545 Proprietary and Locally Held Fund Trial Balance Entry June 30, 2018		 <b>STATE OF ILLINOIS</b> <b>COMPTROLLER</b> <b>SUSANA A. MENDOZA</b>	Agency Number 416 Fund Number 0303 Record Type Agency
--	--	---	---

Account Number	Account Description	Amounts Per SAMS	Agency Records	Difference	
<b>Asset</b>					
167	Capital Assets, Not Being Depreciated (By:Agency)	0	50	50	Delete
168	Capital Assets, Being Depreciated (By:Agency)	0	5645	5645	Delete
169	Accumulated Depreciation (By:Agency)	0	-4959	-4959	Delete
<b>Cumulative Agency Records</b>		0	736	736	

Add

- 4) Click one time on the **Save Form** icon on the horizontal ribbon.



- 5) Click one time on the **OK** button.



- 6) Click one time on the **Publish Agency Records** icon on the horizontal ribbon. This will update the amounts on the SCO-526 and SCO-527 Trial Balance forms.

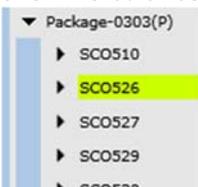


- 7) Click one time on the **OK** button.



## Review Posted SCO-545 Values on SCO-526

- 8) Click one time on the SCO-526 node. Prior to recalculating the trial balance form, the **Agency Records** column will show no balances.



# WEDGE 3.0 Training

9) Click one time on the **Recalculate Trial Balances** icon on the horizontal ribbon.



10) Click one time on the **OK** button.



11) The totals in the **Agency Records** column will now display the proper balance.

Account	Agency Records	Agency Adjust	Comptroller Adjust	Auditor Adjust	Current Year GAAP Basis	Prior Year GAAP Basis
<b>0-170\167-Capital Assets, Not Being Depreciated</b>						
	50	0	0	0	50	0
<b>0-170\168-Capital Assets, Being Depreciated</b>						
	5645	0	0	0	5645	33549
<b>0-170\169-Accumulated Depreciation</b>						
	(4959)	0	0	0	(4959)	(25640)
<b>1-180\170-Total Capital Assets</b>						
	736	0	0	0	736	7909

12) Review the SCO-538P form to ensure the error messages have now cleared.

<b>Capital Asset Summary</b>					
	Balance at June 30, Prior Year	Nearest Thousand			Balance at June 30, Current Year
		Additions	Deletions	Net Transfers	
<b>Capital Assets not being depreciated/amortized:</b>					
Land and Land Improvements	\$0	\$0	\$0	\$0	\$0
Nondepreciable Historical Treasures and Works of Art	\$0	\$0	\$0	\$0	\$0
Construction in Progress	\$0	\$100	\$0	-\$50	\$50

# WEDGE 3.0 Training

---

## SCO-552 – Internal Service Fund Billing

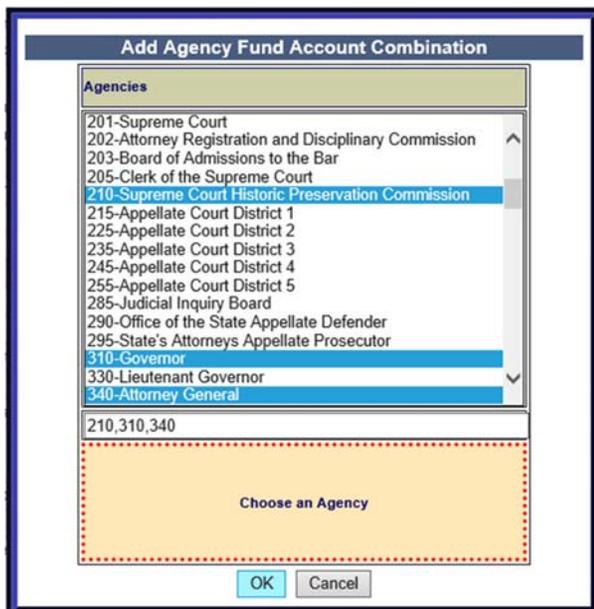
- 1) Click one-time on the SCO-552 form



- 2) Click on the “Add Agency” button to add a primary government agency billed for services provided during the current year.



- 3) Select agency(s) from the drop-down list. If there is more than one agency, holding the Control Key while selecting the agencies will allow for multiple agencies to be added at once.



- 4) After selections are made, click “OK”.



# WEDGE 3.0 Training

5) When the informative message appears to indicate the agency(s) have been added, click “OK”.



6) Enter the amount billed for services provided during the current year to other primary government agencies.

Agency Number	Agency Name	Billings in Nearest Thousand
<b>Primary Government</b>		
101	General Assembly	500
103	Auditor General	0
201	Supreme Court	0
210	Supreme Court Historic Preservation Commission	0
285	Judicial Inquiry Board	1,000
295	State's Attorneys Appellate Prosecutor	0
310	Governor	0
340	Attorney General	0
360	Comptroller	100
370	Treasurer	0
402	Aging	0
406	Agriculture	0
416	Central Management Services	0
418	Children and Family Services	0
420	Commerce and Economic Opportunity	0
422	Natural Resources	0
425	Juvenile Justice	0
426	Corrections	0
427	Employment Security	500
440	Financial and Professional Regulation	0

Note: the form must be saved after information is entered. If the user navigates away from the form without saving, all entries will be lost.

7) Click on the “Add Agency” button to add an external party billed for services provided during the current year. External parties include fiduciary funds, component units, universities and other entities.



# WEDGE 3.0 Training

- 8) Select agency(s) from the drop-down list. If there is more than one agency, holding the Control Key while selecting the agencies will allow for multiple agencies to be added at once. Note: The form allows for the addition of Agency 999 - Other. (This Agency may be added more than once, if necessary.)

- 9) After selections are made, click "OK".



- 10) When the informative message appears to indicate the agency(s) have been added, click "OK".

- 11) Enter the amount billed for services provided during the current year to external parties.

External Parties (Judiciary runs, component units, universities, and other entities)			
275	Judges Retirement System	500	Delete
589	State Employees' Retirement System	0	Delete
593	Teachers' Retirement System	600	Delete
608	Chicago State University	0	Delete
636	Illinois State University	0	Delete
999	Total of NG from Worksheet	0	Delete
999	Test Entry	1,000	Delete
<b>Total External Parties</b>		<b>2,100</b>	

Note: the form must be saved after information is entered. If the user navigates away from the form without saving, all entries will be lost.

*The IOC has not included detailed training on the remaining forms within the Proprietary Fund GAAP Packages in the Basis GAAP Training for FY 2019. The remaining individual forms included in a Proprietary Fund WEDGE GAAP Package are the same as those included in other GAAP Packages types. Agencies can refer to the other package types for instructions on completing these forms. Any additional questions can be directed towards the Comptroller's office.*