

General Ledger

The General Ledger (GL) from your accounting system must be able to account for JJ10 award funds separately. The JJ10 funds cannot be comingled with any other funds. MYIO3 funds must also be accounted for separately.

Each monthly Reimbursement Request will require a General Ledger to be uploaded before it can be submitted.

The General Ledger should reflect only the JJ10 (or MYIO3) expenses for the current month and Year-to-Date (cumulative). If your accounting system cannot present the current month expenses in a way that is easy to distinguish the current expenses from the cumulative balance, two (2) separate GLs can be uploaded together as one (1) pdf file.

The current month GL must agree exactly to the Requested Amount on the reimbursement.

Example #1:

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04/15/19

Accrual Basis

Big Brothers Big Sisters of XYZ SAMPLE

General Ledger

As of March 31, 2019

Type	Date	Name	Memo	Class	Amount	Balance
5400 - EMPLOYEE COSTS						18,650.15
5410 - Salaries Expense						15,537.10
General Journal	03/15/2019		3/15/2019 ~ Payroll ~ Agency	JJ8	4,998.86	20,535.96
General Journal	03/31/2019		3/31/2019 ~ Payroll ~ Agency	JJ8	4,998.86	25,534.82
Total 5410 - Salaries Expense					9,997.72	25,534.82
5450 - Payroll Tax Expense						1,394.97
General Journal	03/15/2019		3/15/2019 ~ Payroll ~ Employee Taxes	JJ8	408.21	1,803.18
General Journal	03/31/2019		3/15/2019 ~ Payroll ~ Employee Taxes	JJ8	408.21	2,211.39
Total 5450 - Payroll Tax Expense					816.42	2,211.39
5460 - Employee Benefits						1,718.08
5462 - Health Insurance Premiums						1,718.08
Check	03/01/2019	Humana Insurance Co.	Health Ins. for March 2019	JJ8	1,032.69	2,750.77
Total 5462 - Health Insurance Premiums					1,032.69	2,750.77
Total 5460 - Employee Benefits					1,032.69	2,750.77
Total 5400 - EMPLOYEE COSTS					11,846.83	30,496.98
7901 - Indirect Expenses						1,865.01
Check	03/31/2019	Indirect Expenses	Indirect Expenses for March 2019 JJ8 Grant Reimbursement Request	JJ8	1,184.68	3,049.69
Total 7901 - Indirect Expenses					1,184.68	3,049.69
TOTAL					13,031.51	33,546.67

Example #2:

4/19/2019 01:13:34 PM

Big Brothers Big Sisters of XYZ Sample

General Ledger Report

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Date	Trans.	Journal	Reference	Debit Amount	Credit Amount	Balance	Cost Center ID
53000 - Program Director							
Account: 1-53000 (Program Director)							
3/1/2019			Account Beginning Balance			\$573.84	
3/1/2019	6976-230	Journal Entry	<Reversal> FEB-FY19ACCRUAL		\$172.15		1225
3/1/2019	7084-2	Journal Entry	<Reversal> Feb-FY19 Accrual	\$172.15			1225
3/8/2019	7005-5139	Journal Entry	REC	\$63.76			1225
3/8/2019	7005-5140	Journal Entry	REC	\$127.52			1225
3/22/2019	7149-4034	Journal Entry	REC	\$95.64			1225
3/22/2019	7149-4035	Journal Entry	REC	\$127.52			1225
3/31/2019	7218-227	Journal Entry	MAR-FY19 ACCRUAL	\$223.16			1225
3/31/2019	7196-27	Journal Entry	Mar-FY19 Accrual		\$223.16		1225
			Period 9 subtotals	\$809.75	\$395.31		
			Account Subtotals	\$809.75	\$395.31		
3/31/2019			Account Net Change			\$414.44	
3/31/2019			Account Ending Balance			\$988.28	
53331 - Caseworker/Manager							
Account: 1-53331 (Caseworker/Manager)							
3/1/2019			Account Beginning Balance			\$1,216.05	
3/1/2019	6976-922	Journal Entry	<Reversal> FEB-FY19ACCRUAL		\$439.82		1225
3/1/2019	7084-6	Journal Entry	<Reversal> Feb-FY19 Accrual	\$439.82			1225
3/8/2019	7005-465	Journal Entry	REC	\$238.66			1225
3/8/2019	7005-466	Journal Entry	REC	\$250.03			1225
3/22/2019	7149-4923	Journal Entry	REC	\$204.57			1225
3/22/2019	7149-4925	Journal Entry	REC	\$250.03			1225
3/31/2019	7218-927	Journal Entry	MAR-FY19 ACCRUAL	\$454.60			1225
3/31/2019	7196-31	Journal Entry	Mar-FY19 Accrual		\$454.60		1225
3/31/2019	7196-54	Journal Entry	Alloc adj - BBBSA - March 2019	\$0.01			1225
			Period 9 subtotals	\$1,837.72	\$894.42		
			Account Subtotals	\$1,837.72	\$894.42		
3/31/2019			Account Net Change			\$943.30	
3/31/2019			Account Ending Balance			\$2,159.35	
3/1/2019			Grand Total Beginning Balance			\$7,449.10	
3/31/2019			Grand Total Net Change			\$5,969.61	
3/31/2019			Grand Total Ending Balance			\$13,418.71	