

Report #	Title of Report or Document	General Description of Report or Document	RLSA Document Satisfying request	Frequency of Submission	FCC - Contact	Contract Reference
FINANCIAL STATEMENT PACKAGE						
1	Financial Statements	Balance Sheet, Statement of Net Cost, Statement of Changes in Net Position, and Statement of Budgetary Resources. Statement of Custodial Activity - Not Applicable	TRS Crosswalk	See Annual FS Letter	Vanessa Lamb, Timothy Siekierka and Andrew Mulitz	Section 4, paragraph 17
2	Trial Balance	RLSA Trial balance showing TRS Accounts	TRS "Quarterly" - Summary Trial Balance - Adj Trial Balance	See Annual FS Letter	Vanessa Lamb, Timothy Siekierka and Andrew Mulitz	Section 4, paragraph 18
3	Cash Reconciliation	Schedule reconciling the TRS balance per bank to the balance per ledger.	TRS "Quarterly" - Cash and Investments - Bank Rec	See Annual FS Letter	Vanessa Lamb, Timothy Siekierka and Andrew Mulitz	Section 4, paragraph 7
4	Listing of Outstanding Checks	Schedule listing all outstanding checks that agrees to the Bank Rec.	TRS "Quarterly" - Outstanding Checks	See Annual FS Letter	Vanessa Lamb, Timothy Siekierka and Andrew Mulitz	Section 4, paragraph 7
5	Investments Reconciliation	Schedule reconciling the TRS balance per bank to the balance per ledger.	TRS "Quarterly" - Cash and Investments	See Annual FS Letter	Vanessa Lamb, Timothy Siekierka and Andrew Mulitz	Section 4, paragraph 7
6	Investments Subsidiary Schedule	Schedule showing the Investment Type, CUSIP Number, Purchase Date, Purchase Cost, Maturity Date, Face Value, Premium/Discount at Acquisition, Ending Carrying/ Amortized Value, Current Market Value, Accumulated Amortization, and Unamortized Premium/Discount Remaining.	TRS "Quarterly" - Securities	See Annual FS Letter	Vanessa Lamb, Timothy Siekierka and Andrew Mulitz	Section 4, paragraph 22
7	Schedule of Interest Receivable	Schedule showing accrued interest by investment type (e.g. T-Bill, Bond, MMF), if applicable.	Provide schedule only if applicable.	See Annual FS Letter	Vanessa Lamb, Timothy Siekierka and Andrew Mulitz	Section 4, paragraph 24
8	Accounts Receivable Reconciliation	Schedule Agreeing the AR subsidiary to the AR general ledger balance (SGL 1310). Include supporting schedule for any adjustments made to the AR Subsidiary or General Ledger.	TRS "Quarterly" - AR Lead	See Annual FS Letter	Vanessa Lamb, Timothy Siekierka and Andrew Mulitz	Section 4, paragraph 25
9	Accounts Receivable Subsidiary	Schedule aging the accounts receivable subsidiary	TRS "Quarterly" - AR Aging	See Annual FS Letter	Vanessa Lamb, Timothy Siekierka and Andrew Mulitz	Section 4, paragraphs 19 & 25
10	Allowance for Doubtful Accounts Calculation	Schedule showing current calculation and resulting balance agreed to the general ledger	TRS "Quarterly" - AR Aging	See Annual FS Letter	Vanessa Lamb, Timothy Siekierka and Andrew Mulitz	Section 4, paragraph 21
11	Property, Plant, and Equipment Subsidiary and Rollforward	Schedule showing all amounts exceeding the FCC's capitalization threshold that have been purchased by RLSA using administrative funding.	Provide schedule only if applicable.	See Annual FS Letter	Vanessa Lamb, Timothy Siekierka and Andrew Mulitz	Section 4, paragraph 7
12	Accounts Payable Subsidiary	Schedule listing all outstanding accounts payable that agrees to the general ledger	TRS "Quarterly" - Payables	See Annual FS Letter	Vanessa Lamb, Timothy Siekierka and Andrew Mulitz	Section 4, paragraph 25
13	Deferred Revenue	Schedule listing all items in Deferred Revenue that agrees to the general ledger	TRS "Quarterly" - Deferred Revenue	See Annual FS Letter	Vanessa Lamb, Timothy Siekierka and Andrew Mulitz	Section 4, paragraph 25

14	Due to/Due from Schedule	Schedule showing the amount that is either due to TRS from RLSA for amounts advanced and not expended or due from TRS to RLSA for amounts expended in excess of the current advance.	"Year To Date" RLSA Administrative Expenses	See Annual FS Letter	Vanessa Lamb, Timothy Siekierka and Andrew Mulitz	Section 4, paragraph 26
15	Schedule of AR Credit Balances	Schedule showing all AR credit balances that agrees to the balance recorded in the general ledger (SGL 2990).	TRS "Current Month" - Payables - Aging	See Annual FS Letter	Vanessa Lamb, Timothy Siekierka and Andrew Mulitz	Section 4, paragraph 25
16	Schedule of Other Accrued Liabilities that agrees to the general ledger (SGL 2190)	Schedule showing other accrued liabilities, if any.	Provide schedule only if applicable.	See Annual FS Letter	Vanessa Lamb, Timothy Siekierka and Andrew Mulitz	Section 4, paragraph 25
17	Financial Statement Checklist	A completed version of the financial statement checklist developed by the FCC to review TRS financial reporting submissions.	Financial Statement Checklist - Signed and Dates. Also please list any differences.	See Annual FS Letter	Vanessa Lamb, Timothy Siekierka and Andrew Mulitz	Section 4, paragraph 7
18	Financial Statement Variance Analysis	Comparison of period over period financial statement with explanations for all line items greater than \$10 million and 10% change	TRS "Quarterly" - Variance Analysis	2 days after financial statement package	Vanessa Lamb, Timothy Siekierka and Andrew Mulitz	Section 4, paragraph 7
FINANCIAL AUDIT REPORTING						
1	PBC Responses	Document/explanation/report requested by auditors.	Variable	Upon request	Sherry Herauf, Andy Skadin	
2	Legal Representation Letters	Representations from General Counsel regarding all existing, pending, and threatened litigation and unasserted claims.	Letter from General Counsel in August. Updated letters in November and December. (If no changes since the August letter, an email may be sent stipulating "no changes".)	August 8, November 10, December 1 (dates to be determined by the auditors, and by A-136)	Sent directly to audit firm	
3	Management Representation Letters	Representations from Management, including the Chief Financial Officer, or equivalent, regarding the financial statements, following the representations required by generally accepted auditing standards.	Proposed letter will be provided by FCC CFO.	November 10 letter; December 8 update (dates are variable depending upon audit progress, and A-136)	Mark Stephens; Sherry Herauf; Andy Skadin	
TRIAL BALANCE For FACTS II REPORTING						
1	Unadjusted Trial Balance	Unadjusted trial balances report at the end of the reporting period. Must include Budgetary account balances. This report is necessary to meet OMB's new A-136 requirement to submit FACTSII nine times a year.	Unadjusted Trial Balance worksheet on the TRS Crosswalk	Nine times per year. Needed as of Nov. 30, Dec. 31, Jan. 31, Feb. 28, Mar. 31, Jun. 30, Jul. 31, Aug. 31, and Sep. 30. See Annual FS Letter for Dates.	Jeanne McDonald Vickie Massey	
TREASURY REPORTING						
1	FMS 224 Statement of Transactions	Statement identifying receipts and outlays made by TRS in the current and if applicable any previous months under Treasury Symbol 27X5183. Report is submitted to FCC by noon of the 3rd work day of each month for review and FCC submission to Treasury.	FMS 224 Statement of Transactions	Monthly by noon on the 3rd work day of each month.	Jeanne McDonald and Andrew Mulitz	Section 4, paragraph 15
2	Treasury Report on Receivables (TROR)	Standard form identifying status of receivables which includes a rollforward of the accounts receivable balances along with an aging of outstanding balances. In addition, there is a section for debt management and technique performance data.	"Quarterly" TROR	Quarterly	James Lyons, Cheryl Collins and Andrew Mulitz	Section 4, paragraphs 16 and 28

3	Schedule of Investments for Intragovernmental Reporting	Schedule showing all Federal investments (T-Bills) that can be provided to the Bureau of Public so that they know the amount of outstanding debt to eliminate with the FCC. Report is submitted is to the FCC by the last work day of each month.	The T-Bill schedule listed for Report #6 under the Financial Statement Package section contains the necessary information however it must be submitted as of month end on the last work day of the month.	Monthly (last work day of each month).	Jeanne McDonald and Andrew Mulitz	Section 4, paragraph 27
BUDGETARY REPORTING						
1	OMB 10 Year Forecast	Various schedules and charts with receipts, outlays, interest and administrative expenses.	Ten Year Forecast	Annual October 19, 2012	Thad Machcinski and Andrew Mulitz	Section 4, paragraph 7
2	Revised OMB 10 year Forecast - Mid Session Review	Various schedules and charts with receipts, outlays, interest and administrative expenses.	Mid-Year Forecast	Annual April 19, 2012 - will be provided by RLSA	Thad Machcinski and Andrew Mulitz	Section 4, paragraph 7
3	Administrative Costs Schedule	A Schedule of Administrative costs by Budget Object Class.	FCC to provide format	Monthly by 15th day of the month.	Vince Amalfitano and Andrew Mulitz	Section 4, paragraph 7
DEBT COLLECTIONS						
1	Delinquent Debt Greater Than \$25	A schedule detailing delinquent debt over \$25. Schedule should include FRN, EIN, Principle, Penalty, Total, Customer, Name, Contact, Address1, Address3, City, State, Postal and should be provided by the 10th work day following the end of a quarter	FCC-Over 25 (date)	Monthly (10th work day of each month).	James Lyons, Cheryl Collins and Andrew Mulitz	Section 4, paragraph 7
2	Delinquent Debt Greater Than \$25- Supporting Documentation and Correspondence	Supporting documentation including bills and correspondence related to schedule for Delinquent Debt Greater Than \$25 above.	Bills and correspondence	Monthly (10th work day of each month).	James Lyons, Cheryl Collins and Andrew Mulitz	Section 4, paragraph 7
IPIA (as amended by IPERA) REPORTING						
1	IPERA Support Tables	Schedules that reflect table 1 through 6 of the OMB Circular A-136, II.5.8, Sections IV and V.	Format prescribed in OMB Circular A-136, II.5.8	June 30 and Sept 30. Due dates in Annual Letter.	Wesly Jarmon, William Hill, Mark Stephens	