



## XVI - A General Cash

---

General Cash is used to account for all cash receipts deposited in the agency's general checking account, except for Agency Trust Cash and Office Revolving Fund (ORF) Cash. "Cash Receipts" refers to coin, currency, checks, warrants, credit card transfers, and other negotiable instruments that are received in the agency for deposit. Section 8000 of the State Administrative Manual includes instructions and procedures for processing cash receipts.

This chapter discusses the types of General Cash receipts, posting General Cash receipts in CALSTARS, what steps are necessary to prepare to remit General Cash to the STO. Chapters XVI-B through XVI-E provide instructions for preparing Remittance Advice (RA) forms and their associated CALSTARS posting tags. The RA includes the information required for the electronic transfer of funds to the STO.

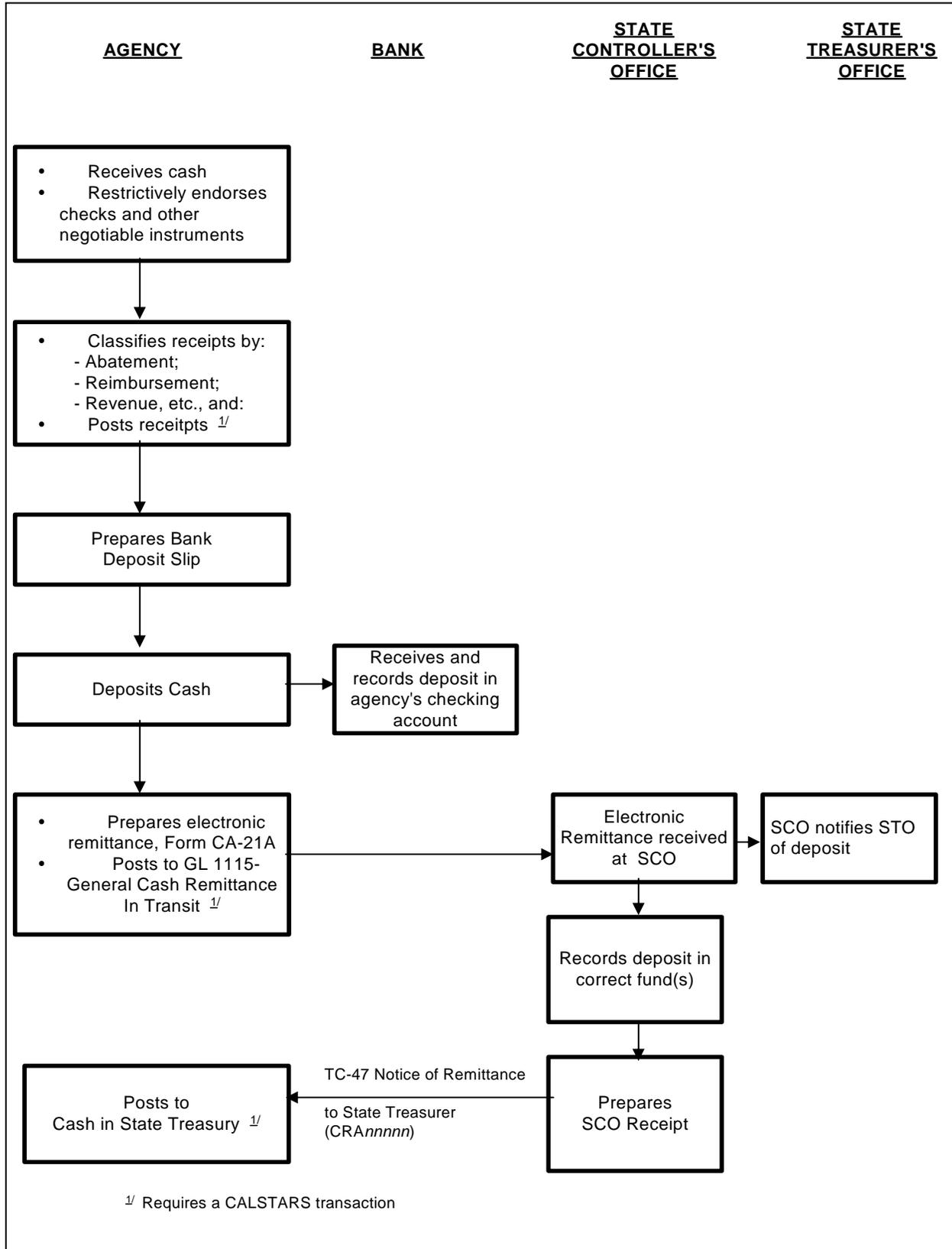
### CASH RECEIPTS OVERVIEW

When General Cash is received by an agency, its purpose is identified, and the cash is deposited in the agency's General Checking Account. A CALSTARS transaction is posted to General Ledger (GL) 1110 in the appropriate fund for the amount of the receipt.

General Cash is temporarily on deposit in the agency's bank account until it is either remitted to the State Treasurer's Office (STO) or refunded. SAM Section 8091 requires that agencies remit to the State Treasurer all cash determined to be Revenue, Reimbursements, Abatements, and Operating Revenue within 30 days following the date collected, unless required more frequently by law, regulation, or circumstance. Accumulated deposits of \$25,000 should be remitted as soon as possible, but no later than the first day of the week following the accumulation.

Exhibit XVI-1 displays the flow of General Cash receipts.

EXHIBIT XVI-A-1  
GENERAL CASH RECEIPTS FLOW



## TYPES OF GENERAL CASH RECEIPTS

Cash receipts must be identified and classified before they can be posted in CALSTARS and subsequently remitted to the STO. The most common types of cash receipt classifications are described in this section.

### Abatements

Abatements are reductions of, or credits to, GLA 9000-Appropriation Expenditures. The State Administrative Manual (SAM) Section 10220 itemizes the following eleven permissible abatement items:

- ✧ Refunds of overpayments of salaries.
- ✧ Rebates from vendors or from third parties for defective merchandise, return of merchandise, return of empty containers, promotional purposes (e.g., incentives to purchase products or services), or other reasons.
- ✧ Jury duty and witness fees.
- ✧ Property damage or loss recoveries.
- ✧ Sales tax collected – where an agency is supported by a legislative appropriation specific in amount, otherwise, the collection is to be credited in CALSTARS to GL 3110, Due to Other Funds.
- ✧ Sales of items which were budgeted as an abatement (all other receipts from sales of items will be credited to revenue).
- ✧ Merit award payments received from another agency or fund.
- ✧ Employee payments for private use of State resources such as long distance telephone charges.
- ✧ Denied boarding compensation payments from airline companies to individuals who are denied boarding on a flight. Such payments are to be credited to the travel expense allotment.
- ✧ Repayments from employee organizations to reimburse departments for employee leave of absence time spent on collective bargaining issues (see SAM 8594.4 for accounting instructions).
- ✧ Other abatements – Departments must obtain written approval from Department of Finance, Fiscal Systems and Consulting Unit for situations not classified above.

**NOTE:** If a receipt is not properly classified under one of the first ten areas and Finance approval is not obtained for classification under the eleventh area, the receipt will not be recorded as an abatement.

## Reimbursements

Reimbursements are amounts received as repayment for the actual cost of goods and services or for other expenditures made on behalf of another entity. Entities are classified as another state agency (interdepartmental), within the same state agency (intradepartmental) or another entity or person (external). Reimbursements represent the recovery of an expenditure and are credited to GL 8100.

A reimbursement account is established and budgeted according to legislation. Each reimbursement account is associated with an expenditure appropriation. Both accounts are within the same SCO Control account. If a department collects reimbursements in excess of the budgeted amount, the excess collections are classified as *Unscheduled Reimbursements*. This classification is done automatically by the State Controller's Office once collections exceed the budgeted amount. The department may submit a Budget Revision to Finance to request additional spending authority in accordance with the excess collections. However, the excess collection does not guarantee that budgetary approval will be given for additional expenditures.

Reimbursements are discussed in SAM Section 6463 and in the Receipt Codes section of the UCM. The appropriate Receipt Code listed in the UCM is entered in the Source field on the CALSTARS entry screen.

### Scheduled vs. Unscheduled Reimbursements:

#### ☛ Scheduled Reimbursements:

- Funds estimated to be received for specified services that are displayed in the Budget Act.
- Must be aligned to specific work activities for services provided.
- Posted to the CALSTARS Source with UCM Receipt Code 991 *nnn*.
- If total Scheduled Reimbursements are exceeded, the overage and all subsequent reimbursement receipts must be accounted for and reported as *Unscheduled Reimbursements*.

#### ☛ Unscheduled Reimbursements:

- Not budgeted.
- Posted to CALSTARS Source with UCM Receipt Code of 995 *nnn*.
- If a Scheduled Reimbursement has been understated and an agency receives more money than anticipated, the overage must be recorded as *Unscheduled* against the same project or program activity as the original receipts for the same service.
- *Unscheduled Reimbursements* may become *Scheduled Reimbursements* upon approval of a Budget Revision.
- *Unscheduled Reimbursements* cannot be expended without an approved Budget Revision from the Department of Finance.

## Revenue and Operating Revenue

Revenue is typically the proceeds collected from taxes, licenses, fees, or investment earnings and provide the major source of State government financing. Receipts from the operations of proprietary and fiduciary funds are classified as Operating Revenue. Receipts from governmental funds are typically classified as Revenue (unless classified as a transfer or reimbursement).

Revenue must be accounted for at the level of detail specified in SAM Section 7660 and the UCM Receipt Codes section. Although all revenue is posted to GL 8000, revenue is tracked at a lower level of detail using the four-digit revenue receipt codes listed in the UCM. The UCM includes a separate sub-section for Revenue and Operating Revenue.

## Refunds To Reverted Appropriations

Refunds To Reverted Appropriations (credit to GL 9891) is a Prior Year Adjustment account to record abatements and reimbursements to appropriations that have reverted.

Some additional types of cash receipt classifications are:

## Uncleared Collections

Receipts are classified as Uncleared Collections (credit to GL 3730) when:

- ✦ The purpose of the receipt cannot be determined.
- ✦ The cash is to be refunded to the payer.
- ✦ An employee's payroll warrant is to be split between a check for the payment of a Payroll Accounts Receivable and a "balance due" check to the employee.

## Advance Collections

Receipts are classified as Advance Collections (credit to GL 3400) if the receipt is for a subsequent accounting period or is unearned. Revenue is posted to Advance Collections if the revenue will be earned in a subsequent fiscal year.

Reimbursements are posted to Advance Collections until they are earned. Advance Collection procedures are included in Volume 1, Chapter XVI-E.

## Liabilities For Deposits

Liabilities for Deposits is an account to hold cash, including guarantee deposits, for an indefinite period of time (credit to GL 3500). An example of a guarantee deposit is

a fee collected for each key to a state-owned house. The most common Liabilities For Deposits account is Unclaimed Trust in Fund 0942, Special Deposit Fund.

**NOTE:** Liabilities For Deposits can also post to GL 1120-Agency Trust Fund Cash or GL 1140-Cash in State Treasury.

### Due to Other Funds or Appropriations

If the cash receipt includes payment of sales tax, the tax portion is classified as Due to Other Funds or Appropriations (credit to GL 3110).

### CASH RECEIPT TRANSACTIONS

After determining whether or not an invoice has been issued for cash received, a transaction is posted to CALSTARS. Refer to Volume 5 or the following sections to determine which Transaction Code (TC) should be used to post the cash receipt.

### Unbilled Cash Receipts

UNBILLED CASH RECEIPT	TC	DEBIT GL	CREDIT GL
Revenue	101	1110	8000
Reimbursement	102	1110	8100
Abatement to Expenditures	104	1110	9000
Refunds to Reverted Appropriations	107	1110	9891
Uncleared Collections <sup>1/</sup>	108	1110	3730
Advance Collections	109	1110	3400
Liabilities For Deposits	154	1110	3500
Sales Tax Due to Other Funds or Appropriations	161	1110	3110

<sup>1/</sup> Cash posted to Uncleared Collections (GL 3730) is not typically remitted to the State Treasury.

**NOTE:** When an invoice has not been issued for the cash received, the nominal account (Expenditures, Revenue, etc.) is credited at the same time that the cash is recognized.

### Uncleared Collections

Cash posted to Uncleared Collections (GL 3730) is not typically remitted to the State Treasury. The funds remain in General Cash until they are either refunded or liquidated and reposted to another type of receipt, e.g., revenue, as shown in the table below.

DESCRIPTION	TC	DEBIT GL	CREDIT GL
Refund Cash	438 or 289	3730	1110
Reverse original deposit and	170 and	3730	1110
Post cash to appropriate nominal account (revenue, abatement, etc.)	<i>nnn</i>	1110	Nominal GL

### Billed Cashed Receipts

When an invoice exists for the cash received, the invoice and its related Accounts Receivable (AR) GL is credited. (The nominal account was already credited when the invoice was established in CALSTARS.) To post the payment to CALSTARS, the appropriate Accounts Receivable GL (Accounts Receivable Revenue, Due From Other Governments, etc.) must be determined. To determine and credit the appropriate GL, view the document (invoice number) through Command **H.4** on the CALSTARS Main Menu. The GL Account identifies the payee as non-governmental or governmental (State of California or other governmental body).

Refer to the following table or to Volume 5 to determine which TC is appropriate for a cash receipt that was previously billed.

<b>BILLED CASH RECEIPT</b>	<b>TC</b>	<b>DEBIT GL</b>	<b>CREDIT GL</b>	<b>DEBIT GL</b>	<b>CREDIT GL</b>
Due From Other Funds - Reimbursements	115	1110	1400		
Due From Other Funds - Revenue	117	1110	1400		
Abatement	140	1110	1311		
Reimbursement	141	1110	1312		
Revenue	142	1110	1313		
Operating Revenue	143	1110	1314		
Sales Tax – Previously Billed	151	1110	3110	1600	1319
Due From Other Governments - Abatement	155	1110	1500		
Due From Other Governments - Reimbursement	157	1110	1500		
Due From Other Governments - Revenue	158	1110	1500		
Due From Other Funds - Abatements	180	1110	1400		
Refunds To Reverted Appropriations 1/	469	1600	1319		
Refunds To Reverted Appropriations 1/	107	1110	9891		

1/ Posting the cash receipt for a Refunds To Reverted Appropriations Accounts Receivable requires two TCs, one to liquidate the A/R and one to record the cash.

## Complete Cash Receipts Posting Tag

The CALSTARS 51 form, Cash Receipts Posting Tag, is used to code receipts. An example of the form is shown in Exhibit XVI-A-2. The following list includes important information regarding the coding of cash receipt transactions.

- ✦ Ensure that the deposit date is always keyed in the Document Date field for deposit transactions.
- ✦ Code a Current Document Number for all receipts, even if the Transaction Code Illustration in Volume 5 indicates "OPTIONAL". This field typically contains the Report of Collections number or a unique receipt number.
- ✦ Enter the Report of Deposit Number in the LC Deposit field, which helps the bank reconciliation process.
- ✦ Most receipts (SCO/CALSTARS) require a Source. Source codes are included in the Uniform Codes Manual and can be accessed on the Internet at [www.dof.ca.gov/html/calstars/receipts.htm](http://www.dof.ca.gov/html/calstars/receipts.htm).
- ✦ A Subsidiary is required for Advance Collections, Due From Other Funds, Due From Other Governments, Liabilities For Deposit and collection of Sales Tax.
- ✦ Ensure that all receipts are posted to CALSTARS in a timely manner. This makes the reconciliation process easier and reduces the chance of over remittance.

Refer to Volume 5, Transaction Code (TC) Illustrations to determine which fields are required to complete the posting tag/transaction. Volume 5 also displays which General Ledger Accounts and CALSTARS files are impacted by a transaction.

EXHIBIT XVI-A-2

CALSTARS 51  
Rev. 12/01)

**CASH RECEIPTS POSTING TAG**

ORG: \_\_\_\_\_

TC	<input type="text"/>	MODIFIER	<input type="text"/>	FFY	<input type="text"/>
REF DOC/S	<input type="text"/>	VENDOR/S	<input type="text"/>	DOC DATE	<input type="text"/>
CUR DOC/S	<input type="text"/>	INDEX	<input type="text"/>	OBJ DTL/AO	<input type="text"/>
PCA	<input type="text"/>	AMOUNT	<input type="text"/>	REVERSE	<input type="text"/>
PROJ/WP	<input type="text"/>	LC DPOSIT	<input type="text"/>	SOURCE/AS	<input type="text"/>
APPN SYM	<input type="text"/>	FUND SRCE	<input type="text"/>	FUND/DTL	<input type="text"/>
METHOD	<input type="text"/>	SUBSIDRY	<input type="text"/>	GLAN	<input type="text"/>
PCA ACTY	<input type="text"/>	LOCATION	<input type="text"/>	MULTI PUR	<input type="text"/>
VEND INFO	<input type="text"/>				

TC	<input type="text"/>	MODIFIER	<input type="text"/>	FFY	<input type="text"/>
REF DOC/S	<input type="text"/>	VENDOR/S	<input type="text"/>	DOC DATE	<input type="text"/>
CUR DOC/S	<input type="text"/>	INDEX	<input type="text"/>	OBJ DTL/AO	<input type="text"/>
PCA	<input type="text"/>	AMOUNT	<input type="text"/>	REVERSE	<input type="text"/>
PROJ/WP	<input type="text"/>	LC DPOSIT	<input type="text"/>	SOURCE/AS	<input type="text"/>
APPN SYM	<input type="text"/>	FUND SRCE	<input type="text"/>	FUND/DTL	<input type="text"/>
METHOD	<input type="text"/>	SUBSIDRY	<input type="text"/>	GLAN	<input type="text"/>
PCA ACTY	<input type="text"/>	LOCATION	<input type="text"/>	MULTI PUR	<input type="text"/>
VEND INFO	<input type="text"/>				

TC	<input type="text"/>	MODIFIER	<input type="text"/>	FFY	<input type="text"/>
REF DOC/S	<input type="text"/>	VENDOR/S	<input type="text"/>	DOC DATE	<input type="text"/>
CUR DOC/S	<input type="text"/>	INDEX	<input type="text"/>	OBJ DTL/AO	<input type="text"/>
PCA	<input type="text"/>	AMOUNT	<input type="text"/>	REVERSE	<input type="text"/>
PROJ/WP	<input type="text"/>	LC DPOSIT	<input type="text"/>	SOURCE/AS	<input type="text"/>
APPN SYM	<input type="text"/>	FUND SRCE	<input type="text"/>	FUND/DTL	<input type="text"/>
METHOD	<input type="text"/>	SUBSIDRY	<input type="text"/>	GLAN	<input type="text"/>
PCA ACTY	<input type="text"/>	LOCATION	<input type="text"/>	MULTI PUR	<input type="text"/>
VEND INFO	<input type="text"/>				

## CASH RECEIPT REPORTS

The following CALSTARS reports are available for cash receipts through Command **G.3**, Request Standard Reports screen.

### H03 - General Cash Receipts and Disbursements Register

The H03 Report displays detailed History File records that post to GL 1110, General Cash, and GL 1115, General Cash Remittance In Transit. The H03 includes receipt transactions, refund transactions, and remittance transactions. It also includes detailed information, such as Deposit number, Check number, Current Document Number, Transaction ID, Transaction Code, Index, Object Detail and PCA. This report is typically used by agencies to prepare the SCO Remittance Report, Form CA-21A, if they remit cash more often than once a month. Refer to Volume 6, Exhibit III-H03 for a complete description and an example of this report.

### H05 - SCO Remittance Advice Worksheet

The H05 Report summarizes (nets) all History File records that post to General Cash, GL 1110. The H05 displays a breakdown of unremitted cash by Fund, Source, etc. This report is typically used by agencies to prepare the SCO Remittance Advice Report, Form CA-21A, if they remit cash only once a month (typically at the end of the month). Refer to Volume 6, Exhibit III-H05, for a complete description and an example of this report.

**NOTE:** For **both** the H03 and H05 Reports:

The transaction's Document Date determines the report month in which the transaction is displayed, regardless of the fiscal month in which the batch is keyed. For example, if a deposit or remittance transaction for January is keyed with a February Document Date, the transaction displays in the FM08 report even if the batch was entered in FM 07. Other reports that display cash activity, such as the H06, H00 and B04 reports display the activity based on the fiscal month the transaction is input.

The total amount of Abatements, Reimbursements, Revenue, etc. on the H03 Report agrees with the total amount on the H05 Report by account type (for the same reporting period).

### H06 - Cash Receipts and Disbursements Register

The H06 Report lists all transactions that impact GL 1110-General Cash, GL 1120-Agency Cash, and GL 1130-Revolving Fund Cash. The H06 lists checks (disbursements) and deposits (receipts). This register is used to reconcile the bank account. Refer to Volume 6, Exhibit III-H06, for a complete description and an example of this report.

## HB5 - Analysis of General Cash Receipts and Disbursement Register

The HB5 Report displays Appropriation File balances for Unremitted Cash and individual History File activity for all General Cash transactions (GLA 1110). This report should be used to analyze General Cash activity, but should not be used to reconcile cash. Refer to Volume 6, Exhibit III-HB5, for a complete description and an example of this report.

## PREPARE TO REMIT CASH

According to SAM Section 8091, determine how often cash should be remitted to the STO for your agency. If cash should be remitted more often than once a month, follow the instructions in the next section, *Prepare A General Cash Reconciliation*. If cash is only remitted monthly, follow the procedures described in the *Obtain the Data For the Monthly Remittance* section of this chapter.

## Prepare General Cash Reconciliation

The General Cash reconciliation determines how much cash should be remitted per Source/FFY and ensures that the reconciliation ties to the beginning and ending GL 1110 balances. An example of a General Cash reconciliation is displayed in Exhibit XVI-A-3.

Perform the following steps to complete the reconciliation:

1. Request the H03, DB1, and G01 Reports with the Current Month (**CM**) option when remitting daily, weekly or at an interval less than monthly. If preparing a final monthly cash reconciliation, request the H03, DB1, and G01 with the Prior Month (**PM**) option.
2. If preparing the cash reconciliation for the first time for a new month, key the amounts from the 'Ending Balance Per H03' column of last month's reconciliation to the 'Beginning Balance' column of your new month's worksheet/file (Include the GL 1110 balance.). This step is only performed when the month being reconciled changes.
3. Per the H03 - Sum the receipts by Source/Fiscal Year (columns on the H03 Report are titled 'REV/OBJ' and 'FFY'). Receipt transactions typically are debit amounts (no minus). Disregard transactions for disbursements or remittances. Disbursement amounts have a check number displayed in the 'LOC DEPOSIT OR CHECK NBR' column. Remittance amounts typically begin with 'R' and are followed by five digits. Enter the sum in the 'Cash Receipts H03' column of the reconciliation. Ensure that the amount is keyed in the corresponding row for the appropriate Source/FFY. (If unsure of the nature of the transaction, identify the TC and refer to Volume 5.)
4. Per the H03 – If present on the H03, enter disbursement amounts in the 'CASH/DISB' column of the reconciliation. This column typically includes refunds. These disbursement transactions have a check number displayed in the 'LOC DEPOSIT OR CHECK NBR' column, but do not have a Remittance Advice

- number in the 'CURRENT DOCUMENT' on the H03. (If unsure of the nature of the transaction, identify the TC and refer to Volume 5.)
5. Per the H03 – If remittance amounts are present on the H03, enter the new Remittance Advice number(s) at the top of the column(s) on the reconciliation to the right of the 'CASH/DISB' column. Under each RA, enter the amounts in the corresponding row for the appropriate Source/FFY. As stated previously, RA numbers typically begin with 'R' and are followed by five digits.
  6. Per the DB1 – Enter the amount from the 'Ending Balance' column on the DB1 Report to the 'Balance Per DB1' column on the reconciliation. For abatements, enter the total per year instead of the total per Source.
  7. Each amount in the Variance column should be 0.00. If there are amounts in the Variance column, refer to the following:
    - a) Verify that the amounts in the Beginning Balance column are correct.
    - b) Verify that the amounts posted to the Cash Receipts, Cash Disbursements, RA(s), and Balance per DB1 columns are correct.
    - c) Verify that the RA amounts were posted correctly to CALSTARS. If an error is discovered, the amount should be posted in the Pending Corrections column. The amount(s) in the Pending Corrections column should equal the amount(s) in the Variance column.
  8. Enter any remittances that were not posted to CALSTARS for the collection period being reconciled.
  9. Per the G01 – Enter the GL 1110 amount at the bottom of the 'Ending Balance Per H03' column.

**EXHIBIT XVI-A-3  
GENERAL CASH RECONCILIATION**

9990 - AIR QUALITY FUND  
GENERAL CASH RECONCILIATION  
FY 09/10  
FM 09 - FINAL (reports dated 04/18/10)

ACCOUNT TITLE	BEGINNING BALANCE	CASH RECTS H03	CASH DISB	REMITTANCE R00273	REMITTANCE R00288	REMITTANCE R00293	ENDING BAL Per HO3	BALANCE per DB1	VARIANCE	Pending RA's R00302	PENDING CORRECTIONS	ADJ BAL REMIT SCO
<b>CLEARING ACCOUNT A/S 900</b>												
580100 -salary / payroll receive 08/09	0.00						0.00					0.00
580100 -salary / payroll receive 09/10	580.60	3,391.05			580.60	740.22	2,650.83			1,252.24		1,398.59
580200 -rebates from vendors 08/09	7.35			7.35			0.00					0.00
580200 -rebates from vendors 09/10	41.36	8,993.09			41.36		8,993.09			7,917.87		1,075.22
580350- 09/10	0.00	155.69					155.69				155.69	0.00
580300 - jury duty / witness fee 08/09	0.00						0.00					0.00
580300 - jury duty / witness fee 09/10	0.00	351.00					351.00					351.00
580800-employee use 08/09	0.00						0.00					0.00
580800-employee use 09/10	0.00						0.00					0.00
<b>CLEARING ACCOUNTS</b>	7.35	0.00	0.00	7.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>ABATEMENTS</b>	621.96	12,735.14	0.00	0.00	621.96	740.22	12,150.61	12,150.61	0.00	9,170.11	155.69	2,824.81
<b>DIRECT - A/S 131 580200</b>												
ABATEMENT 07/08	571.00			10.00		561.00	0.00	0.00	0.00			0.00
ABATEMENT 08/09	1,013.08	3,440.56		1,000.58	12.50		3,440.56	3,440.56	0.00	22.56	0.00	3,418.00
ABATEMENT 09/10	73,462.09	7,853.00		74,023.09		(561.00)	7,853.00	7,853.00	0.00		0.00	7,853.00
<b>REVENUE - A/S 801</b>												
<b>152300</b>												
USE OF PROPERTY & RESOU 08/09	0.00						0.00	0.00	0.00			0.00
USE OF PROPERTY & RESOU 09/10	0.00						0.00	0.00	0.00			0.00
<b>164300</b>												
PENALTY ASSESSMENTS 08/09	0.00						0.00	0.00	0.00		0.00	0.00
PENALTY ASSESSMENTS 09/10	0.00						0.00	0.00	0.00		0.00	0.00
<b>161400</b>												
MISC. REVENUE 08/09	0.00						0.00	0.00	0.00			0.00
MISC. REVENUE 09/10	0.00						0.00	0.00	0.00			0.00
<b>570000</b>												
REFUNDS TO REVERTED 08/09	0.00						0.00	0.00	0.00			0.00
<b>REVENUE</b>	571.00	0.00	0.00	10.00	0.00	561.00	0.00	0.00	0.00	0.00	0.00	0.00
REVENUE 08/09	1,013.08	3,440.56	0.00	1,000.58	12.50	0.00	3,440.56	3,440.56	0.00	22.56	0.00	3,418.00
REVENUE 09/10	73,462.09	7,853.00	0.00	74,023.09	0.00	(561.00)	7,853.00	7,853.00	0.00	0.00	0.00	7,853.00
<b>UNCLEARED COLLECTIONS</b>	10,100.00	400.00	2,000.00				8,500.00					
<b>ADVANCE COLLECTIONS</b>	5,000.00		1,000.00	1/			4,000.00					
<b>SALES TAX</b>	1,000.00	500.00					1,500.00					
<b>TOTAL RECEIPTS/DISBURSEMENTS PER H03</b>	91,775.48	24,928.70	3,000.00	75,041.02	634.46	740.22	37,444.17	23,444.17	0.00	9,192.67	155.69	14,095.81
<b>TOTAL PER G01 GL 1110</b>	91,775.48						37,444.17					

VARIANCE 0.00

0.00

(1) TC 164 (Batch 088/FM 09) to recognize earned Reimbursements does not post to H03. \$1,000.00 is manually posted to reconciliation. Refer to HG1 for detail.

Prepared by: \_\_\_\_\_ Date: \_\_\_\_\_ Remittance Advice # \_\_\_\_\_

### Obtain the Data for the Monthly Remittance

Perform the following steps:

1. Request the H05 and G01 Reports with the Prior Month (**PM**) option. The H05 Report can be requested at the Fund or Fund Detail level. The report page-breaks by receipt type.
2. Total the amounts on the H05.
3. Refer to the G01 Report and perform the calculation in the following table to help prevent an over-remittance.

	GL 1110 Amount	
Less (-)	GL 3730	
Less (-)	GL 3710	
Less (-)	GL 3110	<sup>1/</sup>
	=Net Amount	

<sup>1/</sup>Sales Tax only. Refer to the S01 (Subsidiary 0094nnnn) for the amount.

4. If the total amount from step 2 is equal to or less than the net amount from step 3, the cash can be remitted.