CASH IN STATE TREASURY RECONCILIATION (GL 1140)						
Fund Number			(Shared Fund)			
Fund Administrator:	Org No.			As of Dec 31, 2013 (FM 06)		
Fund User:	Org No.					
SCO Fund Recon Report		Month	Begin Balance	Debits	Credits	Ending Balance
		07/31/13	2,974,924.91	126,900.35	(69,166.25)	3,032,659.01
		08/31/13	3,032,659.01	189,620.31	(139,602.45)	3,082,676.87
		09/30/13	3,082,676.87	129,641.00	(124,713.18)	3,087,604.69
		10/31/13	3,087,604.69	141,382.93	(163,515.29)	3,065,472.33
		11/30/13	3,065,472.33	104,672.81	(63,543.35)	3,106,601.79
		12/31/13	3,106,601.79	128,802.19	(172,607.04)	3,062,796.94
			1	2	3	4
TOTAL DEBITS / CREDITS		9	N/A	821,019.59	(733,147.56)	9 N/A
CALSTARS G01 ("Y" Option) Report:			5	6	7	8
G01 Report - Org No.	Agency #1	12/31/13	0.00	825,617.05	(669,726.03)	155,891.02
G01 Report - Org No.	Agency #2	12/31/13	0.00	0.00	(68,018.99)	(68,018.99)
TOTAL G01 Report			N/A	825,617.05	(737,745.02)	N/A
RECONCILING ITEMS:	11					
JE						
JE			N/A			N/A
			N/A		0.00	N/A
TOTAL ADJUSTED G01 Report			N/A	825,617.05	(737,745.02)	N/A
Difference			N/A	(4,597.46)	4,597.46	N/A
			Net Debit/Credit Differences		0.00	10

Cash in State Treasury (GLA 1140)

1. Obtain a copy of the **SCO Fund Reconciliation Report** for July YYYY (fiscal month 1) (see **Attachment-1**)

2. Enter the SCO month-end totals for "Cash In State Treasury" (GLA 1140) for the month of July YYYY

   a. 1140 - Beginning Balance (1)

   b. 1140 - Account Total Debits (total debit entries) (2)

   c. 1140 -Account Total Credits (total credit entries) (3)

   d. Ending Balance –**Do not enter**. A formula will calculate this amount. (4)

Revised: 5/8/2014

3. Repeat step1 for each fiscal month until the same "As of Date" (year-to-date total SCO debits/credits) as the CALSTARS G01 report year-to-date total for GLA 1140.

    a. **Note:** SCO Fund Recon Reports only show "**month-to-date debit and credit amounts**". Add up each monthly SCO Fund Recon Reports to calculate the year-to-date SCO debits/credits totals.

    b. For the example above, SCO Fund Recon Reports balances for July 2013 thru December 2013 were entered to calculate the same year-to-date total as the G01 report dated December 31, 2013.

4. Obtain a copy of the CALSTARS G01 Reports for the administering agency and other state agencies that share the fund.

    a. G01 Report should be order (PM,Y,0,0,0,1,# # # #) for fiscal month to be reconciled (see **Attachment-2**)

Fund Number

5. Enter the following amounts from the G01 Report (see attachment 1):

    a. 1140 - Beginning Balance 5

    b. 1140 - Account Total Debits (total debit entries) 6

    c. 1140 -Account Total Credits (total credit entries) 7

    d. 1140- Ending Balance – do not enter. A formula will calculate this amount. 8

Note: For **<u>Shared Funds</u>**, only reconcile the total **debits and credits** for GLA 1140. The year-to-date beginning and ending balance for GLA 1140 will not be reconciled. 9

6. If there is an amount on the "**Net Debit/Credit Difference**" line then there is a reconciling item (s) between the 'Total SCO Debits/Credits and the "Total G01 Report Debits/Credits" that must be researched and identified. 10

7. Identify the reconciling items by comparing the monthly activity on the SCO Fund Reconciliation Report to the monthly activity on the CALSTARS HG1 General Ledger Analysis Report for GLA 1140. (The G03 Report - Trial Balance by Transaction Code may also be helpful to identify reconciling items.)

8. If there are reconciling items, then each item must be listed in the Reconciling Items section. 11

Note: In certain situations, CALSTARS transaction codes post to different debit/credit columns on the HG1/G01 reports versus the SCO Fund Reconciliation Report. These differences will net to zero between the debit/credit columns on the reconciliation.

Examples:

- Reversal ("**R**") transactions post to the HG1/G01 Report in their normal column as negative amounts. i.e., TC 136 **R** posts as a negative debit on the HG1 Reports. However, when SCO reverses a receipt transaction, it posts to the credit column of the SCO Fund Reconciliation Report.
  (see **Attachment-3**)

- Claim cut transactions are recorded in CALSTARS with a TC 253 (debit to GLA 1140) and a system-generated TC 361 (credit to GLA 1140). Typically, the SCO Fund Reconciliation Report will not reflect any activity for claim cuts.
  (see **Attachment-4**)

As long as the **"Net Debit/Credit Differences"** net to zero, these differences do **not** need to be listed as reconciling items.

Deposits in SMIF (GLA 1210)

Only the Fund Administrator should post CALSTARS entries to record activity for Deposits in SMIF (GLA 1210). If G01 Reports from other users of the fund include GLA 1210, those entries should be reversed.

The reconciliation of GLA 1210 is completed using the same procedures as a reconciliation of GLA 1140 for a non-shared fund:

- Compare the ending balance of GLA 1210 per SCO Fund Reconciliation Report with the ending balance on the CALSTARS G01 Report Trial Balance. The should be ordered (PM,Y,0,0,0,1,# # # #) for fiscal month to be reconciled.

- Identify the reconciling items by comparing the monthly activity on the SCO Fund Reconciliation Report to the monthly activity on the CALSTARS HG1 General Ledger Analysis Report for GLA 1210.

SCO Fund Reconciliation Report

Attachment -1

FC32035P **********
MAIL CODE: ####

STATE CONTROLLERS OFFICE

PAGE NO: 2772

REPORT NO: FC-320-35-P

FUND RECONCILIATION REPORT

PROCESS DATE: 12-31-2013

FUND: 0371000 CA BEACH & COASTAL ENHANCEMENT

PERIOD ENDING 12-31-2013

ACCOUNT NBR	TITLE	BEGIN BAL	DEBITS	CREDITS	ENDING BAL
DATE	POSTING REF ------DESCRIPTION-------				
1140	CASH IN STATE TREASURY	3,106,601.79			
12-02-2013	38-JEA0024343		6,236.53		
12-02-2013	50-20131202			12,676.52	
12-03-2013	38-JEA0024486		5,637.68		
12-04-2013	38-JEA0024731		6,938.27		
12-05-2013	38-JEA0024771		7,682.11		
12-06-2013	38-JEA0025089		7,129.71		
12-09-2013	38-JEA0025320		3,807.40		
12-10-2013	38-JEA0025501		6,368.27		
12-10-2013	50-20131210			21,684.58	
12-11-2013	38-JEA0025636		12,322.10		
12-12-2013	38-JEA0025936		3,619.90		
12-13-2013	38-JEA0026086		7,263.98		
12-16-2013	38-JEA0026304		6,578.86		
12-17-2013	38-JEA0026510		2,900.23		
12-18-2013	38-JEA0026756		4,727.30		
12-19-2013	38-JEA0026882		7,415.42		
12-20-2013	38-JEA0027172		6,760.81		
12-23-2013	38-JEA0027404		6,963.31		
12-24-2013	38-JEA0027643		5,767.42		
12-24-2013	50-20131224			25,156.09	
12-26-2013	36-JE 0027939			11,103.51	
12-26-2013	36-JE 0027940			46,363.48	
12-26-2013	36-JE 0027941			39,381.99	
12-26-2013	38-JEA0027828		6,557.58		
12-26-2013	50-20131226			16,240.87	
12-27-2013	38-JEA0028058		3,080.26		
12-30-2013	38-JEA0028319		6,246.94		
12-31-2013	38-JEA0028614		4,798.11		
1140	ACCOUNT TOTAL	1 3,106,601.79	2 128,802.19	3 172,607.04	4 3,062,796.94

Agency #1 G01 Report

Attachment -2 *(Page 1 of 2)*

Fund Number

CSTARG01 #### (DEST: AA SPEC) PM,Y,0,0,0,1,XXXX , , , , , , ********** RUN:01/30/14 TIME:06.00
FISCAL MONTH: 06 DECEMBER 0(ORG)********** 1(FUND) FUND(ALL) GL(ALL)

TRIAL BALANCE OF GENERAL LEDGER ACCOUNTS
AS OF 12/31/13

PAGE 3

FUND : XXXX

GLAN	ACCOUNT TITLE	D C	BEGINNING BALANCE	DEBITS	CREDITS	ENDING BALANCE	GLAN
1140	CASH IN STATE TREASURY	D	0.00	825,617.05	669,726.03	155,891.02	1140
1400	DUE FROM OTHER FUNDS OR APPROPRI	D	51,703.77	0.00	51,703.77	0.00	1400
3010	ACCOUNTS PAYABLE	C	66,101.00	66,101.00CR	0.00	0.00	3010
3020	CLAIMS FILED	C	63,238.96-	406,382.16	394,054.00	50,910.80-	3020
3021	CLAIMS IN PROCESS	C	0.00	394,054.00	394,054.00	0.00	3021
3110	DUE TO OTHER FUNDS OR APPROPRIAT	C	30,649.47-	0.00	30,649.47DR	0.00	3110
3290	DUE TO OTHER GOVERNMENTAL ENTITI	C	55,238.00-	0.00	55,238.00DR	0.00	3290
5570	FUND BALANCE--CLEARING ACCOUNT	C	31,321.66	2,288.38	0.00	33,610.04	5570*
6110	APPROPRIATIONS	C	624,167.99-	0.00	1,423,000.00	2,047,167.99-	6110
6120	APPROPRIATIONS--OFFSET	D	624,167.99	1,423,000.00	0.00	2,047,167.99	6120
6130	ALLOTMENTS	C	604,571.94-	0.00	0.00	604,571.94-	6130
6140	ALLOTMENTS--OFFSET	D	604,571.94	0.00	0.00	604,571.94	6140
6150	ENCUMBRANCES	D	604,571.94	295,410.00	390,827.98	509,153.96	6150
6152	START-OF-YEAR ENCUMBRANCES	C	617,747.19-	0.00	0.00	617,747.19-	6152
6155	ENCUMBRANCES - OFFSET	C	604,571.94-	390,827.98	295,410.00	509,153.96-	6155
6157	START OF YEAR ENCUMBRANCE--OFFSE	D	617,747.19	0.00	0.00	617,747.19	6157
6160	ALLOCATED ENCUMBRANCES - MONTHLY	D	0.00	36,017.24	0.00	36,017.24	6160
6161	ALLOCATED ENCUMBRANCES - OFFSET	C	0.00	0.00	36,017.24	36,017.24-	6161
6171	START OF YEAR PAYABLE	C	51,703.77-	0.00	0.00	51,703.77-	6171
6181	START OF YEAR PAYABLE--OFFSET	D	51,703.77	0.00	0.00	51,703.77	6181
6297	ALLOCATION CLEARING ACCOUNT	D	0.00	222,923.02	264,806.78	41,883.76-	6297*
8000	REVENUE/OPERATING REVENUE	C	0.00	0.00	766,501.22	766,501.22-	8000
9000	APPRO EXPEND/OPERATING EXPEND &	D	0.00	677,206.78	7,412.06	669,794.72	9000
9998	START OF SYSTEM CLEARING ACCOUNT	D	0.00	0.00	0.00	0.00	9998
TOTAL FUND	XXXX		0.00	4,607,625.61	4,607,625.61	0.00	

5 6 7 8

This report shows debits and credits amounts as year-to date

THIS IS A SHARED FUND. THE USE OF GENERAL LEDGER ACCOUNT 1140 - CASH IN STATE TREASURY WILL BE ADJUSTED TO FUND BALANCE - CLEARING ACCOUNT FOR YEAR-END FINANCIAL REPORTING PURPOSES.

Agency #2 G01 Report

Attachment-2 *(Page 2 of 2)*

CSTARG01 #### (DEST: AA SPEC) PM,Y,0,0,0,1,XXXX , , , , , , ********** RUN:01/30/14 TIME:06.00
FISCAL MONTH: 06 DECEMBER 0(ORG)********** 1(FUND) FUND(ALL) GL(ALL)

TRIAL BALANCE OF GENERAL LEDGER ACCOUNTS
AS OF 12/31/13

********** PAGE 3

FUND : XXXX

GLAN	ACCOUNT TITLE	D C	BEGINNING BALANCE	DEBITS	CREDITS	ENDING BALANCE	GLAN
1140	CASH IN STATE TREASURY	D	5 0.00	6 0.00	7 68,018.99	8 68,018.99-	1140*
1400	DUE FROM OTHER FUNDS OR APPROPRI	D	5,714.88	5,714.88CR	0.00	0.00	1400
3010	ACCOUNTS PAYABLE	C	963.73	963.73CR	0.00	0.00	3010
3110	DUE TO OTHER FUNDS OR APPROPRIAT	C	1,468.10-	9,577.65	18,617.94	10,508.39-	3110
5570	FUND BALANCE--CLEARING ACCOUNT	C	5,210.51-	0.00	0.00	5,210.51-	5570
6110	APPROPRIATIONS	C	170,344.84-	0.00	300,000.00	470,344.84-	6110
6120	APPROPRIATIONS--OFFSET	D	170,344.84	300,000.00	0.00	470,344.84	6120
6152	START-OF-YEAR ENCUMBRANCES	C	4,095.96-	0.00	0.00	4,095.96-	6152
6157	START OF YEAR ENCUMBRANCE--OFFSE	D	4,095.96	0.00	0.00	4,095.96	6157
6160	ALLOCATED ENCUMBRANCES - MONTHLY	D	0.00	4,222.04	0.00	4,222.04	6160
6161	ALLOCATED ENCUMBRANCES - OFFSET	C	0.00	0.00	4,222.04	4,222.04-	6161
6210	BUDGET PLAN, EXPENDITURES	C	0.00	0.00	300,000.00	300,000.00-	6210
6220	BUDGET PLAN, EXPENDITURES-OFFSET	D	0.00	300,000.00	0.00	300,000.00	6220
6297	ALLOCATION CLEARING ACCOUNT	D	0.00	61,475.16	72,666.52	11,191.36-	6297*
9000	APPRO EXPEND/OPERATING EXPEND &	D	0.00	94,929.25	0.00	94,929.25	9000
9998	START OF SYSTEM CLEARING ACCOUNT	D	0.00	0.00	0.00	0.00	9998
TOTAL FUND	XXXX		0.00	763,525.49	763,525.49	0.00	

This report shows debits and credits amounts as year-to date

THIS IS A SHARED FUND. THE USE OF GENERAL LEDGER ACCOUNT 1140 - CASH IN STATE TREASURY WILL BE ADJUSTED TO FUND BALANCE - CLEARING ACCOUNT FOR YEAR-END FINANCIAL REPORTING PURPOSES.

CALSTARS HG1 Report/SCO Agency Reconciliation Report
Reversal of JE

Attachment-3

```
CSTARHG1 #### (DEST: AA SPEC) PM, ,0,0,0,1,    ,    ,    ,         ,         ,    ,          ********** RUN:11/26/13 TIME:06.00
FISCAL MONTH:  04  OCTOBER        0(ORG  ) 0(BYTID)********** 1(FUND  ) FUND(ALL ) GL(ALL )

                                                GENERAL LEDGER ACCOUNT ANALYSIS
                                                        AS OF 10/31/13
*************************************************************************************************************************  PAGE  839
FUND          : ####
GENERAL LEDGER: 1140    CASH IN STATE TREASURY
*************************************************************************************************************************
-----TRANSACTION ID------   POSTING
   DATE    TP NBR  SEQ  D     DATE     FFY   WP
---------- -- --- ----- -  ----------  ----  --
                    C-OB-DTL-AO          BSEQ CHK/SCHED/
AS   M  INDX   PCA  /SOURCE-AS  SUBSIDRY /LOC  DEPOSIT   CUR DOC-SFX REF DOC-SFX  TC   R M        DEBITS             CREDITS
---  -  ----  ----- ----------- --------  --- ---------- ----------- -----------  ---  - - -------------------  -------------------
 11-05-2013 07 214 00014 0  11-05-2013  2013
500  1  9800  98371  143000                              JEA00177-45              136                  6,776.44                0.00
11-05-2013 07 214 00015 0  11-05-2013  2013
500  1  9800  98371  143000                              JEA00178-65              136                  2,814.60                0.00
11-05-2013 07 214 00016 0  11-05-2013  2013
500  1  9800  98371  143000                              JEA00181-70              136  R               2,814.60-               0.00
11-05-2013 07 214 00017 0  11-05-2013  2013
500  1  9800  98371  143000                              JEA00181-71              136                  2,814.60                0.00
11-05-2013 07 214 00016 0  11-05-2013  2013
500  1  9800  98371  143000                              JEA00181-55              136                  6,731.24                0.00
11-05-2013 07 214 00017 0  11-05-2013  2013
500  1  9800  98371  143000                              JEA00184-48              136                  3,996.46                0.00
```

```
FC32035P *************************
 MAIL CODE: ####                                  STATE CONTROLLERS OFFICE                                    PAGE NO:  3023

 REPORT NO: FC-320-35-P                          FUND RECONCILIATION REPORT                             PROCESS DATE: 10-31-2013

 FUND:                                            PERIOD ENDING 10-31-2013

 ACCOUNT NBR    TITLE                                    BEGIN BAL            DEBITS             CREDITS          ENDING BAL
         DATE   POSTING REF ------DESCRIPTION-------


 1140         CASH IN STATE TREASURY                   3,087,604.69
   10-01-2013 38-JEA0015041                                                  7,390.29
   10-02-2013 38-JEA0015162                                                  9,426.37
   10-02-2013 50-20131002                                                                      14,200.00
   10-03-2013 38-JEA0015472                                                  4,536.50
   10-04-2013 38-JEA0015617                                                  7,601.00
   10-07-2013 38-JEA0015846                                                  6,311.46
   10-08-2013 38-JEA0016093                                                  7,442.00
   10-09-2013 38-JEA0016297                                                  6,926.10
   10-10-2013 38-JEA0016517                                                  6,752.00
   10-11-2013 38-JEA0016724                                                  6,971.43
   10-18-2013 38-JEA0017745                                                  6,776.44
   10-20-2013 38-JEA0017865                                                  2,814.60
   10-20-2013 38-JEA0018170                                                                     2,814.60
   10-21-2013 38-JEA0018171                                                  2,814.60
   10-21-2013 50-20131021                                                                      33,517.45
   10-22-2013 38-JEA0018155                                                  6,731.24
   10-23-2013 38-JEA0018448                                                  3,996.46
```

CALSTARS HG1 Report – Claim Cut Transactions

Attachment-4

```
CSTARHG1 #### (DEST: AA SPEC) PM, ,0,0,0,1,    ,    ,    ,         ,          ,      ,          ********** RUN:11/26/13 TIME:06.00
FISCAL MONTH:  04  OCTOBER         0(ORG  ) 0(BYTID)********** 1(FUND  ) FUND(ALL ) GL(ALL )

                                                GENERAL LEDGER ACCOUNT ANALYSIS
                                                        AS OF 10/31/13
*************************************************************************************************************************  PAGE  838
FUND          : ####
GENERAL LEDGER: 1140    CASH IN STATE TREASURY
*****************************************************************************************************************************
-----TRANSACTION ID------   POSTING
   DATE    TP NBR  SEQ  D     DATE     FFY   WP
---------- -- --- ----- -  ----------  ----  --
                    C-OB-DTL-AO          BSEQ CHK/SCHED/
AS   M  INDX   PCA  /SOURCE-AS  SUBSIDRY /LOC  DEPOSIT   CUR DOC-SFX REF DOC-SFX  TC   R M        DEBITS             CREDITS
---  -  ----  ----- ----------- --------  --- ---------- ----------- -----------  ---  - - -------------------  -------------------
  BEGINNING BALANCE PER GL FILE                                                                   147,881.77
```

Claim Cut Transactions

```
10-18-2013 WA 999 00001 0  10-21-2013  2012
511  1                                                      CC121820     361                     0.00             7,412.06
10-18-2013 07 179 00001 0  10-18-2013  2012
511  1  3020  66101 6-61-706                          CC121820                 253                7,412.06                 0.00
10-28-2013 07 198 00004 0  10-28-2013  2013
510  1                                                JE 00188-99              351                     0.00            45,792.94
10-28-2013 07 198 00010 0  10-28-2013  2013
510  1                                                JE 00188-98              351                     0.00            39,983.23
11-04-2013 WW 001 00001 0  11-04-2013  2012
511  1                                                CC121820     CC121820    362                     0.00            15,987.17
11-04-2013 WW 001 00002 0  11-04-2013  2012
511  1                                                CC121830     CC121830    362                     0.00            18,407.00
11-04-2013 WW 001 00003 0  11-04-2013  2012
511  1                                                CC121840     CC121840    362                     0.00            15,110.45
11-05-2013 07 214 00001 0  11-05-2013  2013
500  1  9800  98371  143000                           JEA00150-41              136                7,390.29                 0.00
11-05-2013 07 214 00002 0  11-05-2013  2013
```