FSCU

Fiscal Systems and Consulting Unit

DEPARTMENT OF FINANCE

STATE OF CALIFORNIA

GENERAL LEDGER ACCOUNT BALANCE RECONCILIATION

Month-End Training – September 2026

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COURSE OBJECTIVE

Upon completion of this course, participants will have the prerequisite knowledge and tools to reconcile general ledger account balances to the balances maintained by the State Controller's Office (SCO).

OVERVIEW

Purpose:

To reconcile departmental accounting records with general ledger accounts maintained by the SCO. These general ledger accounts include but are not limited to 1140 - Cash in State Treasury and 1210 - Deposits in Surplus Money Investment Fund.

OVERVIEW

Departments' Responsibilities:

- Reconcile general ledger account balances within their accounting system to the corresponding balances maintained by the SCO for non-shared funds and shared funds, to provide accurate information for the preparation of financial reports; as required by the State Administrative Manual (SAM) Section 7921.

- Complete the reconciliation within 30 days of the preceding month. The reconciliation will show the preparer's and reviewer's names and signatures, date prepared, and date reviewed; and be retained for at least two years (SAM Section 7901).

OVERVIEW

Departments' Responsibilities (continued):

- Disclose any differences; the information must include the reconciling amount, clear identification of each item that makes up that amount, the corrective actions (if applicable), and the resolution time of each reconciling item.

- Resolve reconciling items as soon as possible to ensure accuracy of year-end financial reports.

ACCOUNT DESCRIPTION

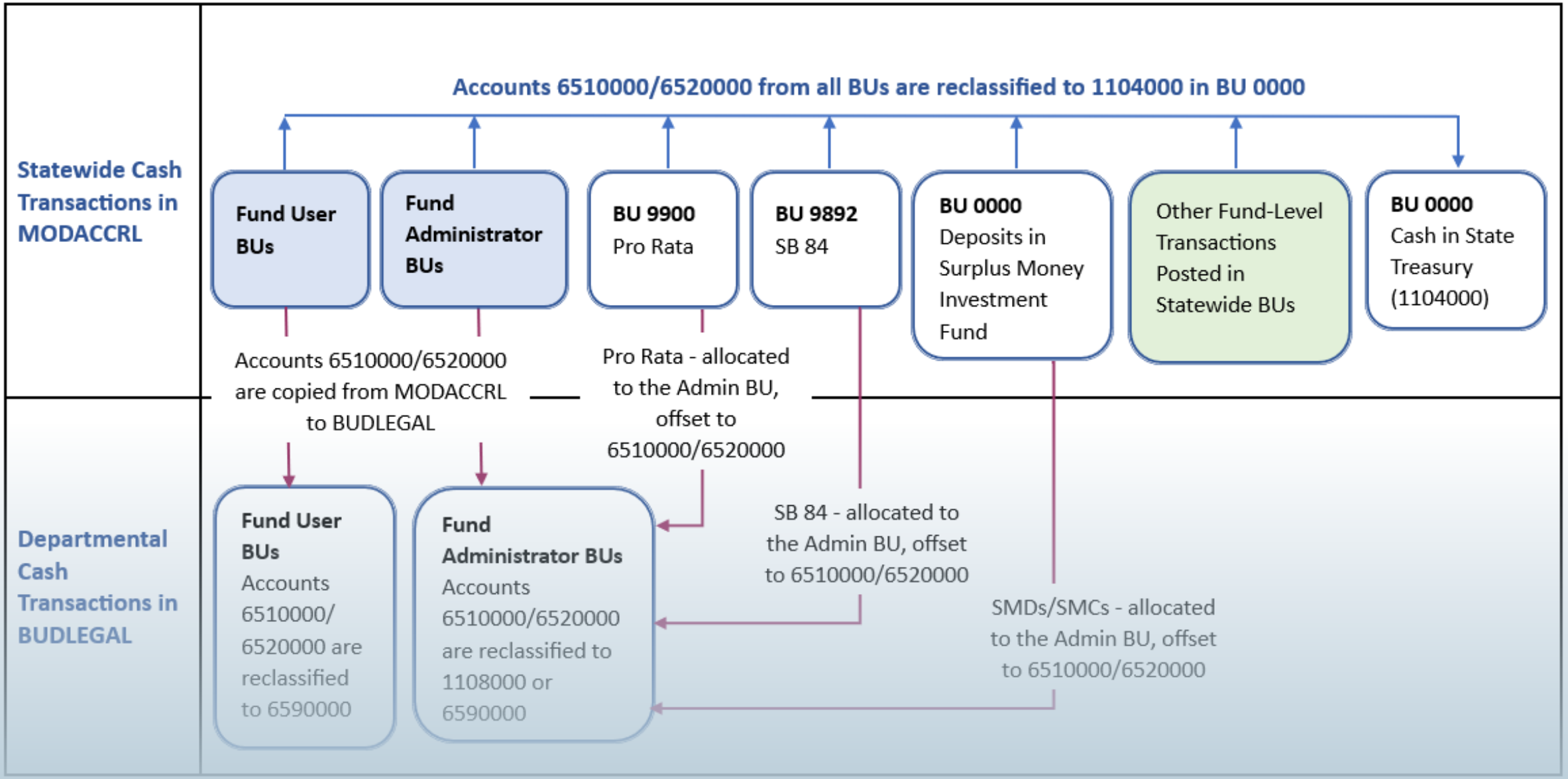
UCM Accounts

Account Number	Description
1140	Cash in State Treasury
1210	Deposits in Surplus Money Investment Fund
1410	Due from Other Funds

Chart of Accounts

Account Number	Description
1104000	Cash in State Treasury
1108000	BLL Cash in State Treasury
1109XXX	Pending Cash Transfers
1120000	Deposits in Surplus Money Investment Fund
1120100	BLL – Deposits in Surplus Money Investment Fund
6510000	Unappropriated InterUnit Cash Transfer In
6520000	Unappropriated InterUnit Cash Transfer Out
6590000	Unappropriated InterUnit Cash Transfer - BLL

CASH TRANSACTIONS IN FI$CAL



CASH TRANSACTIONS IN FI$CAL

- Cash balance is reclassified monthly in the BUDLEGAL ledger to account 1108000 or 6590000 for non-shared or shared funds, respectively.

- Transactions posted directly in the Department BUs MODACCRL ledger include:
  - Transactions related to departments' nominal accounts.
  - Fund-level transactions related to Advance Collections, Liabilities for Deposits, and fund-specific loans.

CASH TRANSACTIONS IN FI$CAL

- Fund-level transactions posted in the Statewide BUs MODACCRL ledger other than Pro Rata, SB 84, and Deposits in Surplus Money Investment Fund include:
  - Short-term cash loans to the General Fund impacting GL 1410 - in BU 0000.
  - Journal entries related to the reserve (suffix CLR) and transfer (suffix JE) of state's retirement contribution - in BU 9990.

  The above transactions will cause reconciling amounts in BUDLEGAL during the fiscal year and usually clear by June 30th.

  - Fund-specific statutory transfers/disbursements posted to BU 9990 in MODACCRL - departments will research to determine the appropriate accounting treatment and reporting.

RECONCILING TO GL 1140 – CASH IN STATE TREASURY

GL Account Balance Reconciliation Part I – CIST Account

https://dof.ca.gov/accounting/fiscal-resources-for-accounting/

NON-SHARED FUNDS

CASH IN STATE TREASURY ACCOUNT RECONCILIATION (NON-SHARED FUND)

For the Period Ended on 10/31/20X3 (Period 4)

Fund Number: 1234

Fund Administrator BU: 4321

	FY Beginning Balance	YTD Activity	Ending Balance
FISCAL CASH BASIS LEDGER ACTIVITY REPORT (ACCOUNT 1140):			
Balance per Cash Basis	280.73	116.42	397.15
Reconciling Items:			
Deposit 990000000017070 posted in Cash Basis on 11/1/20X3		550.00	550.00
Deposit 990000000017081 posted in Cash Basis on 11/7/20X3		23,482.00	23,482.00
Deposit 990000000017093 posted in Cash Basis on 11/7/20X3		5,110.00	5,110.00
TOTAL ADJUSTED CASH BASIS BALANCE	**280.73**	**29,258.42**	**29,539.15**
TRIAL BALANCE REPORT (BUDLEGAL):			
Account 1108000	(69.36)	(24,392.08)	(24,461.44)
Account 6510000	(18,736,403.42)	0.00	(18,736,403.42)
Account 6520000	18,736,753.51	0.00	18,736,753.51
Balance per BUDLEGAL	**280.73**	**(24,392.08)**	**(24,111.35)**
Reconciling Items:			
Balance in Account 1109300 (Cash Reclassification journals posted in period		29,142.00	29,142.00
Fund-level transactions related to state retirement contributions posted by SCO (should clear by 6/30/20X4):			
CB11081484 dated 7/18/20X3		48.97	48.97
CB11097761 dated 7/28/20X3		24,164.51	24,164.51
CB11108952 dated 8/29/20X3		24,160.24	24,160.24
CB11320115 dated 9/12/20X3		52.79	52.79
CB11322982 dated 9/27/20X3		24,447.32	24,447.32
CB11521202 dated 10/2/20X3		(72,873.83)	(72,873.83)
CB11650300 dated 10/19/20X3		61.18	61.18
CB11701645 dated 10/27/20X3		24,447.32	24,447.32
			0.00
TOTAL ADJUSTED BUDLEGAL BALANCE	**280.73**	**29,258.42**	**29,539.15**
VARIANCE			**(0.00)**

Prepared By: T. M. Dunne Date 11/20/20X3

Reviewed By: Rae V. R. Date 11/21/20X3

SHARED FUNDS

FUND USER CASH TRANSACTION RECONCILIATION

For the Period Ended on 11/30/20X3 (Period 5)

Fund Number: 2255
Fund Administrator BU: 4321

Fund User BU: 3456

	FY Beginning Balance	YTD Activity	Ending Balance
FISCAL APPROPRIATION ACTIVITY REPORT:			
Total transactions in the Cash Ledger (opposite sign)		0.00	0.00
Total transactions in the CC_CVRVCLG Ledger (opposite sign)		0.00	0.00
Total transactions in the CC_CVCLNG Ledger (opposite sign)		(2,442.20)	(2,442.20)
Reconciling Items:			
			0.00
			0.00
TOTAL ADJUSTED CASH BASIS TRANSACTIONS	**0.00**	**(2,442.20)**	**(2,442.20)**
TRIAL BALANCE REPORT (BUDLEGAL)			
Fund User (BU 3456)			
Account 6590000		(2,442.20)	(2,442.20)
Reconciling Items:			
			0.00
			0.00
TOTAL ADJUSTED BUDLEGAL CASH TRANSACTIONS	**0.00**	**(2,442.20)**	**(2,442.20)**
VARIANCE			**0.00**

Prepared By: *John Doe* Date 12/18/20X3

Reviewed By: *M. R. Dunne* Date 12/19/20X3

SHARED FUNDS

CASH IN STATE TREASURY ACCOUNT RECONCILIATION (SHARED FUND)

For the Period Ended on 11/30/20X3 (Period 5)

Fund Number: 2255

Fund Administrator BU: 4321
Fund User BU: 3456

	FY Beginning Balance	YTD Activity	Ending Balance
FISCAL CASH BASIS LEDGER ACTIVITY REPORT (ACCOUNT 1140):			
Balance per Cash Basis	665.97	102.73	768.70
Reconciling Items:			
			0.00
			0.00
TOTAL ADJUSTED CASH BASIS BALANCE	**665.97**	**102.73**	**768.70**
TRIAL BALANCE REPORT (BUDLEGAL)			
Fund Administrator (BU 4321)			
Account 6590000		(19,382.75)	(19,382.75)
Fund User (BU 3456)			
Account 6590000		(2,442.20)	(2,442.20)
Total Year-to-Date Cash Transactions per BUDLEGAL	**0.00**	**(21,824.95)**	**(21,158.98)**
Reconciling Items:			
Fund Administrator (BU 4321)			
Fund-level transactions related to state retirement contributions posted by SCO (should clear by 6/30/20X4):			0.00
CB11171402 dated 7/28/20X3		10,871.04	10,871.04
CB11205211 dated 8/29/20X3		10,871.04	10,871.04
CB11304532 dated 9/27/20X3		10,871.04	10,871.04
CB11391252 dated 10/2/20X3		(32,613.12)	(32,613.12)
CB11398568 dated 10/27/20X3		10,963.84	10,963.84
CB12980215 dated 11/28/20X3		10,963.84	10,963.84
Fund User (BU 3456)			
		0.00	0.00
TOTAL ADJUSTED BUDLEGAL CASH TRANSACTIONS	**0.00**	**102.73**	**768.70**
VARIANCE			**0.00**

Prepared By: J.M. Dunne Date 12/21/20X3

Reviewed By: Ree V. R. Date 12/22/20X3

RECONCILING TO OTHER GENERAL LEDGER ACCOUNTS

GL Account Balance Reconciliation Part II – Non-CIST Accounts

https://dof.ca.gov/accounting/fiscal-resources-for-accounting/

DEPOSITS IN SMIF AND OTHER GENERAL LEDGER ACCOUNT RECONCILIATION

For Period Ending 9/30/20XX (Period 3)

Fund Number: 1234

Fund Administrator BU: 4321

UCM GL Account:	1210	2500	3410	4050	
COA :	1120000 & 1120100	1700000	2050000-4321	2500220-0001	2500220-0681 (a)
Description:	Deposits in SMIF	Provision for Deferred Interfund Loans Payable	Unearned Revenue (BU 4321)	Interfund Loans Payable (Loan from Fund 0001)	Interfund Loans Payable (Loan from Fund 0681)
FI$CAL CASH BASIS LEDGER ACTIVITY REPORT:					
Ending Balance per Cash Basis	2,639,000.00	1,548,816.76	(347,194.40)	(1,448,000.00)	(100,816.76)
Reconciling Items:					
ADJUSTED ENDING BALANCE PER CASH BASIS	**2,639,000.00**	**1,548,816.76**	**(347,194.40)**	**(1,448,000.00)**	**(100,816.76)**
TRIAL BALANCE REPORT (BUDLEGAL):					
Ending Balance per BUDLEGAL	2,639,000.00	1,448,000.00	(347,194.40)	(1,448,000.00)	0.00
Reconciling Items:					
ADJUSTED ENDING BALANCE PER BUDLEGAL	**2,639,000.00**	**1,448,000.00**	**(347,194.40)**	**(1,448,000.00)**	**0.00**
VARIANCE	**0.00**	**100,816.76**	**0.00**	**0.00**	**(100,816.76)**
		(a)			**(a)**

Footnote:

(a) Interfund Loans Payable related to SB 84 are posted under BU 9892 in FI$Cal MODACCRL ledger and departments are not required to report the balance to the SCO at year-end. Therefore, the balance per Cash Basis shows as a variance in this reconciliation.

Prepared By: *I.M. Dunne* **Date** 10/20/20XX

Reviewed By: *Ree V.R.* **Date** 10/21/20XX

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QUESTIONS

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Email: FSCUHotline@dof.ca.gov

Phone: (916) 324-0385