FSCU

Fiscal Systems and Consulting Unit

DEPARTMENT OF FINANCE
STATE OF CALIFORNIA

MONTH-END RECONCILIATION UPDATES

August 19, 2026

AGENDA ITEMS

- Commitment Control Ledgers in FI$Cal PeopleSoft
- General Ledgers in FI$Cal PeopleSoft
- SCO Legacy – FI$Cal Account Crosswalk
- Overview of the Appropriation Activity Report
- Updates to the PFA and SCO/Agency Reconciliations
- Overview of the Cash Basis Ledger Activity Report
- Updates to the Cash in State Treasury and Other General Ledger Account Balance Reconciliations

COMMITMENT CONTROL LEDGERS IN FI$CAL PEOPLESOFT

Ledger Description (Note: the list below only shows the ledgers relevant to the month-end reconciliations)	Modified Accrual Basis	Cash Basis
Budget appropriations	CC_APPROP	CC_CV_APR
Budget reimbursement authority	CC_REV	CC_CV_REV
Budget appropriation control at the enactment year, fund, and reference level	CC_CLRNG	CC_CVCLNG
Reimbursement authority control at the enactment year, fund, and reference level	CC_REVCLNG	CC_CVRVCLG
Expenditure activity at the detail/lowest level	CC_DETAIL	
Reimbursement and revenue activity at the detail/lowest level	CC_DTL_REV	

GENERAL LEDGERS IN FISCAL PEOPLESOFT

Note: the list below only shows the most applicable general ledgers for departments

MODACCRL Ledger (entry ledger)

- Appropriated and Unappropriated Expenditures
- Appropriated and Unappropriated Transfers
- Reimbursements
- Revenues
- Real Accounts

BUDLEGAL Ledger (departments' records)

- Encumbrances
- Appropriated and Unappropriated Expenditures
- Appropriated and Unappropriated Transfers
- Reimbursements
- Revenues
- Real Accounts

CASH Ledger (SCO's records)

- Appropriated and Unappropriated Expenditures
- Appropriated and Unappropriated Transfers
- Reimbursements
- Revenues
- Real Accounts

SCO LEGACY – FI$CAL ACCOUNT CROSSWALK

State Controller's Office (Cash Basis) - Account Crosswalk			
Legacy		FI$Cal	
Report	Account	Ledger	Account
Agency Reconciliation Report	D (Disbursement)	CC_CV_APR	50
	D (Disbursement), Cat 96, 97, and 98	CC_CVCLNG	596, 597, 598
	T (Transfer)	CC_CV_APR	62x
	F (Reimbursement)	CC_CV_REV	4 (44 for Federal Trust Fund, 48 for other funds)
	R (Revenue), Source 03xxxxx	CASH	63
	R (Revenue), Source 0500000	CASH	5901000
	R (Revenue), other sources	CASH	4xxxxxx (except 44 and 48)
Fund Reconciliation Report	General Ledger 9812 at the fund level	CASH	64

Notes: The Agency Reconciliation Report displayed on the subsequent slides is as of 6/30/2026. The Appropriation Activity Report is as of 7/31/2026. Departments should validate that the beginning balances in the July report match the June report ending balances.

APPROPRIATION ACTIVITY REPORT

APPROPRIATION ACTIVITY REPORT

- ❖Equivalent to the Agency Reconciliation Report (FC-320-01).
- ❖Contains monthly nominal account balances and activities.
- ❖Available in summary and detail versions.
- ❖Available on the FI$Cal Reporting Dashboard after the CASH ledger is closed.

  Refer to Job Aid FISCal.581 for more information regarding the FI$Cal Reporting Dashboard.

Notes: The Agency Reconciliation Report displayed on the subsequent slides is as of 6/30/2026. The Appropriation Activity Report is as of 7/31/2026. Departments should validate that the beginning balances in the July report match the June report ending balances.

APPROPRIATION ACTIVITY REPORT

❖ Disbursement Accounts – No Associated Revenue

```
9740000 2024   001                 10              D                06-25-2026
         ITEM DESC            B/A IT. 8860-001-9740                                       1 22/24        2024  06-30-2025  06-30-2027
                              6770-STATE BUDGET
                                          BEGIN BALANCE            7,072,704.15-                        2,544,883.79       4,527,820.36-
     06-25-2026 36-$PF0012400 PFAACT05/2026-0019440820                                                      1,390.84           1,390.84
                                         ENDING BALANCE            7,072,704.15-                        2,546,274.63       4,526,429.52-
```

Fund	Fund Description
9740	CENTRAL SERVICE COST RECOVERY

Ledger Group	ENY	Approp Reference	Program	Account	Project ID	Encumbrance Availability Date	Reversion Date	Program/Revenue Descriptio	Legal Reference	Statute	Budget/Adjustment/Associated Revenue	Advances	Expenditure/Revenue	Avail/Unrealized
CC_CV_APR	2024	001	6770	50		06/30/2025	06/30/2027	6770-STATE BUDGET		2024	(4,526,429.52)	0.00	0.24	(4,526,429.28)

CASH Journal Date	CASH Journal ID	MODAC CRL Journal Date	MODAC CRL Journal ID	MODAC CRL Journal Source	Accounting Date	Document Type	Document ID	BU Affiliate	Fund Affiliate	Budget Period	Document Description	Budget/Adjustment	Advances	Expenditure/Revenue	Avail/Unrealized
											BEGINNING BALANCE				
07/01/2026											BFORWARD	(4,526,429.52)	0.00	0.00	(4,526,429.52)
											Associated Revenue	0.00			0.00

APPROPRIATION ACTIVITY REPORT

❖Disbursement Accounts – With Associated Revenue

```
0001000 2025  001          10            D          06-25-2026
       ITEM DESC        B/A IT. 8860-001-0001                       1 4/25       2025  06-30-2026  06-30-2028
                        6770-STATE BUDGET
                                  BEGIN BALANCE      66,111,000.00-                  33,283,001.46     32,827,998.54-
    06-08-2026 38-CPF0997406 8860/00018046/01-00002884                                      948.18            948.18
    06-18-2026 35-$JV0002221 CORR 00018076 06/10/26                                         375.00            375.00
    06-25-2026 36-$PF0012401 PFAACT05/2026-0019440822                                 3,481,582.78      3,481,582.78
                                 ENDING BALANCE      66,111,000.00-                  36,765,907.42     29,345,092.58-
```

```
0001000 2025  001        90 10           F 0001     06-23-2026
       ITEM DESC        B/A IT. 8860-001-0001                       1 4/25       2025  06-30-2026  06-30-2028
                        REIMBURSEMENTS TO 6770-STATE BUDGET
                                  BEGIN BALANCE       3,100,000.00                   2,293,244.00-       806,756.00
    05-28-2026 38-JE T017056 DOF ADMIN2025 GOBOND25-02                                  10,018.18         10,018.18
    06-01-2026 38-JE T017057 DOF ADMIN2025 GOBOND25-02                                  10,018.18-        10,018.18-
    06-23-2026 47-CR$0122779 1886         244$1886                                      77,706.00-        77,706.00-
                                 ENDING BALANCE       3,100,000.00                   2,370,950.00-       729,050.00
```

APPROPRIATION ACTIVITY REPORT

❖Budget Setup for Disbursement Accounts – With Associated Revenues

PeopleSoft GL									
Report ID:	GLS8020	BUDGET STATUS REPORT						Page No.	1
Bus. Unit:	8860--Department of Finance							Run Date	9/9/20XX
Ledger Grp:	CC_APPROP--Appropriation Ledger							Run Time	13:14:39
Currency :	USD								
Chartfields Criteria									
Fund: 0001	ENY: 20XX	Approp Ref: All values				Program: All values			
Fund	ENY	Approp Ref	Budget	Assoc Revenue	Planned	PreEncumbrance	Encumbrance	Expense	Remaining
Program									
0001	20XX	001	b	c					
6770			39,390,000.00	2,900,000.00	0.00	975.00	390,000.00	1,831,260.56	40,068,739.44
0001	20XX	001							
6780			10,607,000.00	8,107,000.00	0.00	567.56	6,840.47	789,638.31	17,917,521.22
0001	20XX	001							
6785			8,182,000.00	125,000.00	0.00	0.00	0.00	392,290.51	7,914,709.49
0001	20XX	001							
9900100			18,584,000.00	0.00	0.00	0.00	0.00	940,686.29	17,643,313.71
0001	20XX	001							
9900200			(18,584,000.00)	0.00	0.00	0.00	0.00	0.00	(18,584,000.00)
0001	20XX	001	a						
9999			0.00	0.00	0.00	5,041.28	323,288.64	6,833,481.05	(7,156,769.69)
Grand Total :			58,179,000.00	11,132,000.00	0.00	6,583.84	720,129.11	10,787,356.72	57,803,514.17

Budget Act

8860-001-0001—For support of Department of Finance
.... a 58,179,000

Schedule:

(1) 6770-State Budget 42,290,000

(2) 6780-State Audits and Evaluations 18,714,000

(3) 6785-Statewide Accounting Policies, Consulting and Training 8,307,000

b

(4) 9900100-Administration 18,584,000

(5) 9900200-Administration—Distributed .... −18,584,000

(6) Reimbursements to 6770-State Budget .... −2,900,000

c

(7) Reimbursements to 6780-State Audits and Evaluations .... −8,107,000

(8) Reimbursements to 6785-Statewide Accounting Policies, Consulting and Training .... −125,000

APPROPRIATION ACTIVITY REPORT

- Disbursement Accounts – With Associated Revenues

Displays the net budget and available amounts, after deducting the uncollected associated revenue.

Fund	Fund Description
0001	GENERAL FUND

Ledger Group	ENY	Approp Reference	Program	Account	Project ID	Encumbrance Availability Date	Reversion Date	Program/ Revenue Descripti	Legal Reference	Statute	Budget/Adjustment/Associated Revenue	Advances	Expenditure/ Revenue	Avail/Unrealized
CC_CV_APR	2025	001	6770	50		06/30/2026	06/30/2028	6770-STATE BUDGET			(28,619,195.93)	0.00	3,137,007.86	(25,482,188.07)

CASH Journal Date	CASH Journal ID	MODAC CRL Journal Date	MODAC CRL Journal ID	MODAC CRL Journal Source	Accounting Date	Document Type	Document ID	BU Affiliate	Fund Affiliate	Budget Period	Document Description	Budget/Adjustment	Advances	Expenditure/Revenue	Avail/Unrealized
											BEGINNING BALANCE				
07/01/2026											BFORWARD	(28,616,042.58)	0.00	0.00	(28,616,042.58)

APPROPRIATION ACTIVITY REPORT

❖Reimbursement Accounts (Associated Revenue Accounts)

```
0001000 2025   001                90 10            F 0001            06-23-2026
       ITEM DESC            B/A IT. 8860-001-0001                                        1 4/25          2025   06-30-2026   06-30-2028
                            REIMBURSEMENTS TO 6770-STATE BUDGET
                                      BEGIN BALANCE            3,100,000.00                          2,293,244.00-           806,756.00
    05-28-2026 38-JE T017056 DOF ADMIN2025 GOBOND25-02                                                   10,018.18            10,018.18
    06-01-2026 38-JE T017057 DOF ADMIN2025 GOBOND25-02                                                   10,018.18-           10,018.18-
    06-23-2026 47-CR$0122779 1886           244$1886                                                     77,706.00-           77,706.00-
                                     ENDING BALANCE            3,100,000.00                          2,370,950.00-           729,050.00
```

Fund	Fund Description
0001	GENERAL FUND

Ledger Group	ENY	Approp Reference	Program	Account	Project ID	Encumbrance Availability Date	Reversion Date	Program/Revenue Descripti	Legal Reference	Statute	Budget/Adjustment	Advances	Associated Revenue	Expenditure/Revenue	Avail/Unrealized
CC_CV_REV	2025	001	6770	4		06/30/2026	06/30/2028	REIMBURSEMENTS TO 6770-STATE BUDGET			729,050.00	0.00	0.00	(3,153.35)	725,896.65

CASH Journal Date	CASH Journal ID	MODAC CRL Journal Date	MODAC CRL Journal ID	MODAC CRL Journal Source	Accounting Date	Document Type	Document ID	BU Affiliate	Fund Affiliate	Budget Period	Document Description	Budget/Adjustment	Advances	Account	Expenditure/Revenue	Avail/Unrealized
											BEGINNING BALANCE					
07/01/2026											BFORWARD	729,050.00	0.00		0.00	729,050.00
07/03/2026	CB19493678	07/03/2026	AR19489334	ARP	07/03/2026	Item ID	INVDRT051026			2025		0.00	0.00	4810000	(3,153.35)	(3,153.35)
											ENDING BALANCE	729,050.00	0.00		(3,153.35)	725,896.65

APPROPRIATION ACTIVITY REPORT

❖ Transfer Accounts

```
3375000 2025  112                            T                 07-01-2025
        ITEM DESC         B/A IT. 4260-112-3375                                  1 4/25         2025  06-30-2026  06-30-2028
                          9990-UNSCHEDULED ITEMS OF APPROPRIATION (TRANSFER)
                          TRANSFER TO THE HEALTHCARE TREATMENT FUND
                                                                          3305
                                    BEGIN BALANCE        26,005,000.00-                                        26,005,000.00-
                                   ENDING BALANCE        26,005,000.00-                                        26,005,000.00-
```

Fund	Fund Description
3375	LOAN REPAYMENT PROGRAM ACCOUNT

Ledger Group	ENY	Approp	Program	Account	Project ID	Encumbrance	Reversion Date	Program/R	Legal Re	Statute	Budget/Adjustment/As	Advances	Expenditure/	Avail/Unrealized
CC_CV_APR	2025	112	9990	624		06/30/2026	06/30/2028	9990-UNSCHEDULED ITEMS			(26,005,000.00)	0.00	0.00	(26,005,000.00)

CASH Journal Date	CASH Journal ID	MODA CCRL Journal Date	MODAC CRL Journal ID	MODAC CRL Journal Source	Accounting Date	Document Type	Document ID	BU Affiliate	Fund Affiliate	Budget Period	Document Description	Budget/Adjustment	Advances	Expenditure/Revenue	Avail/Unrealized
											BEGINNING BALANCE				
07/01/2026											BFORWARD	(26,005,000.00)	0.00	0.00	(26,005,000.00)
											Associated Revenue	0.00			0.00
											ENDING BALANCE	(26,005,000.00)	0.00	0.00	(26,005,000.00)

APPROPRIATION ACTIVITY REPORT

❖Revenue Accounts

```
3375000 2025                                            R         0161000 06-10-2026
          ACCOUNT TITLE        ESCHEAT-CHECKS,WARRANTS
```

Revenue Sources:

- Legacy 03xxxxx – Transfer from Other Funds (COA 63xxxxx)
- Legacy 0500000 – Refunds to Reverted Appropriations (COA 5901000)
- Other legacy revenue sources – COA 4xxxxxx

Refer to the Finance's UCM Account Code webpage for more information:
https://dof.ca.gov/accounting/accounting-policies-and-procedures/accounting-policies-and-procedures-uniform-codes-manual-account-codes/

APPROPRIATION ACTIVITY REPORT

❖Revenue Accounts

Fund	Fund Description
3375	LOAN REPAYMENT PROGRAM ACCOUNT

Ledger Group	ENY	Approp Ref	Program	Account	Project ID	Encumbrance	Reversion Dat	Program/Re	Legal Referen	Statute	Budget/Adjustment	Advances	Associated R	Expenditure	Avail/Unrealized
CASH	2026			4171400				ESCHEAT-UNCLA CK/WARR/BOND/(			0.00	0.00	0.00	(60,000.00)	(60,000.00)

CASH Journal	CASH Journal ID	MODACCRL	MODACC	MODACC	Accounting	Document Typ	Document ID	BU Affiliate	Fund Affiliate	Budget I	Document Description	Budget/Adj	Advances	Account	Expenditure/Reve	Avail/Unrealized
											BEGINNING BALANCE					
											BFORWARD	0.00	0.00		0.00	0.00

APPROPRIATION ACTIVITY REPORT

❖ Federal Trust Fund Cash in the 1944 Account

```
REPORT NO: FC-320-01-P                           AGENCY RECONCILIATION REPORT                            PROCESS DATE: 06-30-2026

AGENCY: 4100  STATE COUNCIL-DEV DISABILITY           PERIOD ENDING 06-30-2026

                               FEDERAL
  FUND     YR  REF/ITM CATALOG  CA PG EL COM TSK T  SOURCE   ACCT     DATE          ENACTMENT                  ENCUMBRANCE   REVERSION
           DATE     POSTING REF  -------DESCRIPTION-------          LAST ACT          YEAR CHAPTER   STATUTE  AVAIL.DATE       DATE
                                                                 BUDGET/ADJUSTMENTS          ADVANCES     EXPEND/REVENUE  AVAIL/UNREALIZED

0890000 1944                                        C              06-15-2026
         FUND TITLE        FEDERAL TRUST FUND
                                     BEGIN BALANCE                   32,187.39-                                                   32,187.39-
     06-15-2026 23-CR00023448                                      1,380,000.00-                                                1,380,000.00-
     06-15-2026 24-CR00023448                                      1,380,000.00                                                 1,380,000.00
                                    ENDING BALANCE                   32,187.39-                                                   32,187.39-
```

Fund	Fund Description
0890	FEDERAL TRUST

Ledger Group	ENY	Approp Reference	Program	Account	Project ID	Encumbrance Availability Date	Reversion Date	Program/Revenue Description	Legal Reference	Statute	Budget/Adjustment	Advances	Associated Revenue	Expenditure /Revenue	Avail/Unrealized
CASH	1944	001	9990	5902000	FTF793630011			FED REFUNDS TO			(32,187.39)	0.00	0.00	0.00	(32,187.39)

CASH Journal	CASH Journal ID	MODAC	MODACCR	MODACC	Accounting	Document	Document	BU Affiliate	Fund	Budget	Document Description	Budget/Adju	Advances	Expenditure	Avail/Unreal
											BEGINNING BALANCE	0.00	0.00	0.00	0.00
											BFORWARD	(32,187.39)	0.00	0.00	(32,187.39)

APPROPRIATION ACTIVITY REPORT

❖ Category 96, 97, and 98 Accounts

```
0001000 2025  001          96             D                 07-21-2025
        ITEM DESC        B/A IT. 8860-001-0001                                1            2025  06-30-2026  06-30-2028
                         STATE COMPENSATION INSURANCE FUND DEPOSIT
                                     BEGIN BALANCE                     3,261.81                                3,261.81
                                    ENDING BALANCE                     3,261.81                                3,261.81

0001000 2025  001          97             D                 07-15-2025
        ITEM DESC        B/A IT. 8860-001-0001                                1            2025  06-30-2026  06-30-2028
                         REVOLVING FUND ADVANCE
                                     BEGIN BALANCE                   200,000.00                              200,000.00
                                    ENDING BALANCE                   200,000.00                              200,000.00

0001000 2025  001          98             D                 08-18-2025
        ITEM DESC        B/A IT. 8860-001-0001                                1            2025  06-30-2026  06-30-2028
                         ADVANCE TO SERVICE REVOLVING FUND-OTHER SERVICES
                                     BEGIN BALANCE                    94,000.00                               94,000.00
                                    ENDING BALANCE                    94,000.00                               94,000.00
```

APPROPRIATION ACTIVITY REPORT

❖Category 96, 97, and 98 Accounts

0001	GENERAL FUND											
Ledger Group	**ENY**	**Approp**	**Program**	**Account**	**Project ID**	**Encumbrance**	**Reversion**	**Legal**	**Statut**	**Budget/Adjustment/Ass**	**Advances**	**Expenditure/Revenue**
CC_CVCLNG	2025	001		596						0.00	0.00	0.00
CASH Journal Date	**CASH Journal ID**	**MODACCRL**	**MODACCR**	**MODACCRL**	**Accounting Date**	**Document Type**	**Document ID**	**Fund**	**Budge**	**Document Description**	**Budget/Adjustment**	**Advances**
										BEGINNING BALANCE		
07/01/2026										BFORWARD	0.00	3,261.81
										Associated Revenue	0.00	
	-		-		07/13/2026	Budget Journal	ADV0004424		2025		0.00	(3,261.81)
										ENDING BALANCE	0.00	0.00
Fund	**Fund Description**											
0001	GENERAL FUND											
Ledger Group	**ENY**	**Approp**	**Program**	**Account**	**Project ID**	**Encumbrance**	**Reversion**	**Legal**	**Statut**	**Budget/Adjustment/Ass**	**Advances**	**Expenditure/Revenue**
CC_CVCLNG	2025	001		597						0.00	0.00	0.00
CASH Journal Date	**CASH Journal ID**	**MODACCRL**	**MODACCR**	**MODACCRL**	**Accounting Date**	**Document Type**	**Document ID**	**Fund**	**Budge**	**Document Description**	**Budget/Adjustment**	**Advances**
										BEGINNING BALANCE		
07/01/2026										BFORWARD	0.00	200,000.00
										Associated Revenue	0.00	
	-		-		07/01/2026	Budget Journal	RFWD00000		2025		0.00	(200,000.00)
										ENDING BALANCE	0.00	0.00
Fund	**Fund Description**											
0001	GENERAL FUND											
Ledger Group	**ENY**	**Approp**	**Program**	**Account**	**Project ID**	**Encumbrance**	**Reversion**	**Legal**	**Statut**	**Budget/Adjustment/Ass**	**Advances**	**Expenditure/Revenue**
CC_CVCLNG	2025	001		598						0.00	94,000.00	0.00
CASH Journal Date	**CASH Journal ID**	**MODACCRL**	**MODACCR**	**MODACCRL**	**Accounting Date**	**Document Type**	**Document ID**	**Fund**	**Budge**	**Document Description**	**Budget/Adjustment**	**Advances**
										BEGINNING BALANCE		
07/01/2026										BFORWARD	0.00	94,000.00

APPROPRIATION ACTIVITY REPORT

❖Cash Basis Control Account

Note: Also includes Account 62x, when applicable

Favorites ▾ | Main Menu ▾ > Commitment Control ▾ > Review Budget Activities ▾ > Budget Details

Budget Detail Overview

Budget Inquiry Criteria

Select Budget Detail

Business Unit	Ledger Group	Appropriation Reference	Fund	Year of Enactment	Account	Budget Period
8860	CC_CVCLNG	001	0001	2025		

Search

Budget Details Personalize | Find | View All | First 1-4 of 4 Last

	Business Unit	Ledger Group	Appropriation Reference▲	Fund	Year of Enactment	Account▲	Budget Period▲	View Details
1	8860	CC_CVCLNG	001	0001	2025	50	2025	View Details
2	8860	CC_CVCLNG	001	0001	2025	596	2025	View Details
3	8860	CC_CVCLNG	001	0001	2025	597	2025	View Details
4	8860	CC_CVCLNG	001	0001	2025	598	2025	View Details

UPDATES TO THE PFA AND SCO/AGENCY RECONCILIATION PROCEDURES

Please refer to the PFA and SCO/Agency Reconciliation Procedures (ABOR) on Finance's FI$Cal Resources for Accounting Webpage.

OVERVIEW OF THE CASH BASIS LEDGER ACTIVITY REPORT

CASH BASIS LEDGER ACTIVITY REPORT

- ❖Equivalent to the Fund Reconciliation Report (FC-320-35).
- ❖Contains monthly real and nominal account balances and activities.
- ❖Available on the Fund Administrator's FI$Cal Reporting Dashboard after the CASH ledger is closed.

Refer to Job Aid FISCal.581 for more information regarding the FI$Cal Reporting Dashboard.

Notes: The Fund Reconciliation Report displayed on the subsequent slides is as of 6/30/2026. The Cash Basis Ledger Activity Report is as of 7/31/2026. Departments should validate that the beginning balances in the July report match the June report ending balances, except for the Fund Balance and nominal accounts.

CASH BASIS LEDGER ACTIVITY REPORT

REPORT NO: FC-320-35-P FUND RECONCILIATION REPORT PROCESS DATE: 06-30-2026

FUND: 3085000 BEHAVIORAL HEALTH SERVICES FD PERIOD ENDING 06-30-2026

ACCOUNT NBR / DATE	TITLE / POSTING REF ------DESCRIPTION-------	BEGIN BAL	DEBITS	CREDITS	ENDING BAL
06-17-2026	38-CPF1032860			148,300.00	
06-17-2026	38-CPF1032861			33.62	
06-17-2026	38-CPF1032862			38.01	
06-17-2026	38-CPF1037359			131.19	
06-17-2026	38-CPF1037416			22,500.00	
06-18-2026	29-SMC 260618		3,323,000.00		
06-18-2026	36-$PF0012176			19,319.27	
06-18-2026	36-$PF0012177			1,953,356.96	
06-18-2026	36-$PF0012210			10,645.91	
06-18-2026	36-$PF0012222			12,670.19	
06-18-2026	37-CLO10895		70,965.76		
06-18-2026	37-CLO10896			70,965.76	
06-18-2026	38-CPF1039213			595,412.47	
06-18-2026	38-CPF1039214			562,948.13	
06-18-2026	38-CPF1039458			165,555.00	
06-18-2026	38-CPF1039459			3,549.18	
06-19-2026	29-SMC 260619		46,000.00		
06-19-2026	38-CPF1046134			559.99	
06-19-2026	39-FIO2504975			5,747.25	
06-19-2026	50-20260619			39,000.00	
06-22-2026	29-SMC 260622		1,442,000.00		
06-22-2026	36-$PF0012263			23,006.64	
06-22-2026	38-CPF1047566			137,788.18	
06-22-2026	38-CPF1047962			156,250.00	
06-22-2026	38-CPF1047963			156,250.00	
06-22-2026	38-CPF1047964			156,250.00	
06-22-2026	39-JUS0002164			1,653.00	
06-22-2026	50-20260622			811,070.47	
06-24-2026	29-SMC 260624		338,000.00		
06-24-2026	36-$PF0012386			335,104.78	
06-24-2026	37-CLO10907			4,467.15	
06-24-2026	37-CLR10907		1,009.26		
06-25-2026	29-SMD 260625			279,675,000.00	
06-25-2026	36-$PE0000270			124,000.00	
06-25-2026	36-$PF0012396			161,408.48	
06-25-2026	36-$PF0012397			1,076.16	
06-25-2026	36-JE T018605			124,000.00	
06-25-2026	36-JE T018640		124,000.00		
06-25-2026	38-JE T018586		279,962,000.00		
06-26-2026	29-SMC 260626		670,000.00		
06-26-2026	37-CLO10905			841,701.37	
06-26-2026	37-CLR10905		171,758.10		
06-30-2026	29-SMC 260630		517,000.00		
06-30-2026	38-JE 0002420			517,101.77	
1140	ACCOUNT TOTAL	774.40	486,406,549.03	486,406,724.05	599.38

CASH BASIS LEDGER ACTIVITY REPORT

Report ID:	RPTGL453	FI$Cal Cash Basis Ledger Activity Report	Page No: Run Date: Run Time:	1 8/19/2026 5:43:43 AM

Business Unit: 4260 - State Dept Hlth Care Services
Fiscal Year: 2026
Period Ending: 1 - July 31, 2026

Fund Code	Description
3085	Behavioral Health Services Fd

Account	Description
1140	Cash in State Treasury

CASH Journal Date	CASH Journal ID	MODACCRL Journal Date	MODACCRL Business Unit	MODACCRL Journal ID	MODACCRL Journal Source	Accounting Date	Document Type	Document Business Unit	Document ID	Description	Amount
07/01/2026										Beginning Balance	599.38
07/01/2026	CB19494487	07/01/2026	0000	0019472840	DPJ	07/01/2026	Trans ID	0000	F00001597831		272.86
07/01/2026	CB19494674	07/01/2026	0000	0019472838	DPJ	07/01/2026	Trans ID	0000	F00001597896		(161,542.52)

CASH BASIS LEDGER ACTIVITY REPORT

REPORT NO: FC-320-35-P FUND RECONCILIATION REPORT PROCESS DATE: 06-30-2026

FUND: 3085000 BEHAVIORAL HEALTH SERVICES FD PERIOD ENDING 06-30-2026

ACCOUNT NBR DATE	TITLE POSTING REF ------DESCRIPTION-------	BEGIN BAL	DEBITS	CREDITS	ENDING BAL
06-03-2026	29-SMC 260603			12,542,000.00	
06-03-2026	29-SMD 260603		11,624,000.00		
06-04-2026	29-SMC 260604			13,166,000.00	
06-05-2026	29-SMC 260605			2,490,000.00	
06-08-2026	29-SMC 260608			683,000.00	
06-09-2026	29-SMC 260609			2,070,000.00	
06-10-2026	29-SMC 260610			150,000.00	
06-11-2026	29-SMC 260611			236,000.00	
06-12-2026	29-SMC 260612			1,100,000.00	
06-15-2026	29-SMC 260615			115,389,000.00	
06-16-2026	29-SMC 260616			1,220,000.00	
06-17-2026	29-SMC 260617			3,848,000.00	
06-18-2026	29-SMC 260618			3,323,000.00	
06-19-2026	29-SMC 260619			46,000.00	
06-22-2026	29-SMC 260622			1,442,000.00	
06-24-2026	29-SMC 260624			338,000.00	
06-25-2026	29-SMD 260625		279,675,000.00		
06-26-2026	29-SMC 260626			670,000.00	
06-30-2026	29-SMC 260630			517,000.00	
1210	ACCOUNT TOTAL	593,820,000.00	291,299,000.00	163,030,000.00	722,089,000.00
1730	PREPAYMENTS TO OTHER FUNDS				
1730	ACCOUNT TOTAL				
17300512000	ST COMP INSURANCE FD-DEPOSIT				
17300512000	ACCOUNT TOTAL				
2125	AGENCY & OFFICE REVOLVING FUND	75,000.00			
2125	ACCOUNT TOTAL	75,000.00			75,000.00

Note: subledgers represent BU Affiliate or Fund Affiliate in FI$Cal

CASH BASIS LEDGER ACTIVITY REPORT

Account	Description
1210	SMIF Deposits

CASH Journal Date	CASH Journal ID	MODACCRL Journal Date	MODACCRL Business Unit	MODACCRL Journal ID	MODACCRL Journal Source	Accounting Date	Document Type	Document Business Unit	Document ID	Description	Amount
07/01/2026										Beginning Balance	722,089,000.00
07/01/2026	CB19648953	07/01/2026	0000	SMC9647789	INV	07/01/2026	Journal ID	0000	SMC9647789		(160,670.28)
07/02/2026	CB19655524	07/02/2026	0000	SMC9649923	INV	07/02/2026	Journal ID	0000	SMC9649923		(3,386.64)

TIPS ON REVIEWING THE REPORTS

- ❖ Validate the beginning balances in the July 2026 reports.
- ❖ The carryover balances in the Appropriation Activity Report CC_CV_APR and CC_ CV_REV must match the corresponding D, T, and F accounts ending balances in the Agency Reconciliation Report dated 6/30/2026.
- ❖ The carryover CC_CVCLNG must match the corresponding control account in the 6/30/2026 Agency Reconciliation Report.
- ❖ Revenue account beginning balances should be zero in the July 2026 Appropriation Activity Report.
- ❖ Real account beginning balances in the July 2026 Cash Basis Ledger Activity Report must match the corresponding ending balances per the 6/30/2026 Fund Reconciliation Report, except for the Fund Balance accounts.
- ❖ The beginning balance of the nominal accounts in the July 2026 Cash Basis Ledger Activity Report should be zero.

UPDATES TO THE CASH IN STATE TREASURY AND OTHER GENERAL LEDGER ACCOUNT BALANCE RECONCILIATIONS

Please refer to the following procedures on Finance's FI$Cal Resources for Accounting Webpage:

- General Ledger Account Balance Reconciliation Part I – CIST Account (ABOR)
- General Ledger Account Balance Reconciliation Part II – Non-CIST Accounts (ABOR)

QUESTIONS AND ANSWERS

QUESTIONS AND ANSWERS

1. Q – How do you check cash balances?

   A – Departments can use the following queries:

   - ZZ_DEPT_CASHCB_QRY: Provides beginning and ending balances of AC 1104000 and AC 1120000 from the CASH ledger.
   - ZZ_DEPT_CASHVAL_QRY: Provides statewide point-in-time available cash balances from the KK CV Ledger (combined balance of AC 1104000 and AC 1120000).

2. Q – Will the DFQ_GL_06_REC_SCO_TAB_RUN and the DFQ_GL_15_SCO_ENDING_BALANCE queries still be available?

   A – No, those queries are from the SCO's legacy reports, and they are no longer available as of 7/1/2026.

QUESTIONS AND ANSWERS

3. Q – Is the expectation for departments to run their own reports or wait for the SCO to release its official version on the Dashboard?

   A – For reconciliation and reporting, departments should use the official reports from the Dashboard. Those reports are generated after the CASH ledger is closed. Therefore, the numbers are final.

   Departments may run the reports manually if necessary, but please be aware that the data may be incomplete if the CASH ledger for the corresponding month is still open.

4. Q – Do we still need to use the DFQ_GL08_PFA_KK_SUMMARY for PFA reconciliation?

   A – Yes, please refer to the PFA Reconciliation Procedure (ABOR)

5. Q – Is the General Ledger (GL) 1140 balance transferred to GL 1210 daily down to the penny now?

   A – Yes.

QUESTIONS AND ANSWERS

6. Q – Are the PFA and SCO/Agency Reconciliation templates available?

   A – Yes, they are available on Finance's FI$Cal Resources for Accounting webpage.

7. Q – Is there a crosswalk or an explanation of the various Journal Sources, such as ADV, 108, etc.?

   A – Yes, the list is available on ServiceNow, search for "Journal Source Description".

8. Q – How do you check balances on accounts to see if there are enough funds for payroll and expenditures?

   A – For cash balances, please refer to Q&A #1. For cash-basis appropriation balances, departments can check the CC_CVCLRNG and CC_CV_APR KK ledgers.
   Navigation path: Main Menu > Commitment Control > Review Budget Activities > Budget Details.
   Departments can also run the Budget Status Report (see Job Aid FISCal.080 - KK Reports within the FI$Cal System).
   Navigation path: Main Menu > Commitment Control > Budget Reports > Budget Status

QUESTIONS AND ANSWERS

9. Q – How do we find the Federal Trus Fund 1944 account balance?

   A – Please refer to slide #17.