

General Ledger
Account Balance
Reconciliation Part I -
Cash in State
Treasury Account

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Non-Shared Funds

Purpose

To reconcile the cash balance of a non-shared fund in the fund administrator's records against the Cash in State Treasury, General Ledger (GL) 1140, balance maintained by the State Controller's Office (SCO). See the State Administrative Manual Section [7921](#) for more information.

Reports/Queries for Reconciliation

- SCO Fund Reconciliation Report
- Trial Balance Report (ZGL061) - BUDLEGAL
- SCO Agency Reconciliation Report or DFQ_GL_06_REC_SCO_TAB_RUN
- Completed monthly SCO/Agency Reconciliation

Additional Reports/Queries for Research

- GL-KK MISMATCH REPORT (RPTGL291)
- Trial Balance by Period (ZGL111) - MODACCRL
- DFQ_AP_02_VOUCHERS_LISTING
- DFQ_AP_06_VOUCHER_ACCTG_TRANS
- DFQ_AP_11_VCHR_SUB_SYS_ENTRIES
- DFQ_AR_13_CASH_RECEIPT_DETAIL
- DFQ_AR_17_DIRECT_JRNL_SUB_SYS
- DFQ_AR_18_ITEM_SUB_SYS_ENTRIES
- DFQ_CM_01_CPP_CRD_PYMT_XREF
- DFQ_GL_01_JOURNAL_DETAIL
- DFQ_KK_01_ACTIVITYLOG_SUP_PROJ

Reconciliation Steps

The steps outlined below illustrate a non-shared fund Cash in State Treasury account reconciliation for October (period 4). See Attachment NS-1.

1. Complete the **SCO FUND RECONCILIATION REPORT (GL 1140)** section (see Attachments NS-1 and NS-2):
 - a. Enter GL 1140, **Fiscal Year (FY) Beginning Balance**, from the July (period 1) SCO Fund Reconciliation Report.
 - b. Enter the **Year-to-Date (YTD) Activity** amount. This is a calculation of each period's total DEBITS and CREDITS columns for the current fiscal year up to and including the current reconciliation period (example: P1 Dr - P1 Cr + P2 Dr - P2 Cr + P3 Dr - P3 Cr + P4 Dr - P4 Cr, etc.). For the subsequent periods, copy the information from the previous month and add the current reconciliation period's total debit and credit.
 - c. Verify the **Ending Balance** amount. This formulated total should match the period 4 ending balance on the SCO Fund Reconciliation Report.

2. Complete the **TRIAL BALANCE REPORT (BUDLEGAL)** section (see Attachments NS-1 and NS-3):
 - a. Run the Trial Balance Report (ZGL061) for the fund administrator BU from the BUDLEGAL ledger. Then, enter the **FY Beginning Balance** for accounts 1108000, 6510000, and 6520000.
 - b. Using the same report, enter the **YTD Activity** amount by calculating the net total DEBITS and CREDITS columns of accounts 1108000, 6510000, and 6520000.
 - c. Verify the **Ending Balance** amount for each account. This formulated total should match the period 4 ending balance on the Trial Balance Report.
3. Confirm zero amount on the **VARIANCE** line or continue to step 4 to research the **Reconciling Items**.

The variance is calculated as the difference between the total ending balance per the SCO and the total department's adjusted ending balance.

4. Research the **Reconciling Items** if the **VARIANCE** is not zero.

Possible reasons for reconciling amounts include:

 - a. Balance in the pending cash accounts (1109xxx) that has not been reclassified to cash. See Attachments NS-1 and NS-4.
 - b. Reconciling items from the prior month that remain outstanding.
 - o Review the prior month's reconciliation worksheet and research to determine if any reconciling items are still outstanding.

Note: This example has no outstanding reconciling items from the prior month.

- c. Fund-level transactions that are not reflected in the fund administrator's cash balance.
 - o Obtain the period 4 SCO Agency Reconciliation Report and compare the transactions listed on the report against the ones listed under GL 1140 on the SCO Fund Reconciliation Report. Transactions posted to GL 1140 that are not on the SCO Agency Reconciliation Report are fund-level transactions.
 - Confirm that Pro Rata, SB 84, and Deposits in Surplus Money Investment Fund transactions have been allocated correctly in the fund administrator BU. Pro Rata and SB 84 charges post in the BUDLEGAL ledger with journal prefix STW while Deposits in Surplus Money Investment Fund have journal prefix CRJ.
 - Transactions related to the state's retirement contributions and short-term cash loans to the General Fund are interfaced to the statewide BUs in the MODACCRL ledger; they are not allocated to the fund administrator BUs in FI\$Cal. These transactions will cause reconciling amounts for the fund administrators but should clear by June 30th. See Attachments NS-1 and NS-4.
 - Other fund-level transactions must be researched to determine the proper accounting treatment and reporting.
- d. Discrepancies in the fund administrator's cash activities between the SCO's legacy system and FI\$Cal, during the reconciling period.
 - o Departments can refer to the completed **SCO/Agency Reconciliation worksheet** (see Attachments NS-1 and NS-5) to identify any reconciling items (e.g., vouchers, deposits, etc.) that impact cash.
 - o Alternatively, departments can research the cash reconciling amount by comparing the transactions posted in period 4 SCO Agency Reconciliation Report

with those posted in FI\$Cal. These are examples of queries/reports that can be used to research the transactions in FI\$Cal (see Attachments NS-1 and NS-6):

- DFQ_AP_02_VOUCHERS_LISTING or DFQ_AP_06_VOUCHER_ACCTG_TRANS - compare voucher payment accounting entries in FI\$Cal against the SCO Agency Reconciliation Report.
- DFQ_AR_13_CASH_RECEIPT_DETAIL – research any remittance discrepancies between FI\$Cal and the SCO's legacy system
- Use the DFQ_CM_01_CPP_CRD_PYMT_XREF query to research pending cash transactions.
- Use the DFQ_GL_01_JOURNAL_DETAIL query to research discrepancies related to the Plan of Financial Adjustment and other transactions.
- Use the GL-KK MISMATCH REPORT (RPTGL291) to research any mismatches that may impact cash.

Attachment NS-1

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
SCO FUND RECONCILIATION REPORT (GL 1140): 1			
Balance per SCO	1a 280.73	1b 116.42	1c 397.15
Reconciling Items:			
			0.00
			0.00
TOTAL SCO BALANCE	280.73	116.42	397.15
TRIAL BALANCE REPORT (BUDLEGAL): 2			
Account 1108000	2a (69.36)	2b (23,592.08)	2c (23,661.44)
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 Department's Records	280.73	(23,592.08)	(23,311.35)
Reconciling Items: 4			
Balance in Account 1109300 (Cash Reclassification journals posted in period 5)		4a 29,142.00	29,142.00
Fund-level transactions related to state retirement contributions posted by SCO (should clear by 6/30/20X4):			0.00
CLR10035 dated 7/18/20X3		4c 48.97	48.97
CLR10055 dated 7/28/20X3		24,164.51	24,164.51
CLR10141 dated 8/29/20X3		24,160.24	24,160.24
CLR10180 dated 9/12/20X3		52.79	52.79
CLR10212 dated 9/27/20X3		24,447.32	24,447.32
JE 0007132 dated 10/2/20X3		(72,873.83)	(72,873.83)
CLR10278 dated 10/19/20X3		61.18	61.18
CLR10294 dated 10/27/20X3		24,447.32	24,447.32
Deposit 990000000017070 posted by SCO on 11/1/20X3 (CR\$0042849)		4d (550.00)	(550.00)
Deposit 990000000017081 posted by SCO on 11/7/20X3 (CR\$0044827)		(23,482.00)	(23,482.00)
Deposit 990000000017093 posted by SCO on 11/7/20X3 (CR\$0044828)		(5,110.00)	(5,110.00)
Vouchers 00451523-00451526 posted by SCO on 10/30/20X3 (CPF0317392-CPF0317395), the payments in FI\$Cal are dated 11/1/20X3.		(800.00)	(800.00)
			0.00
TOTAL ADJUSTED DEPARTMENT'S BALANCE	280.73	116.42	397.15
VARIANCE 3			(0.00)

Prepared By: J.M. Dumas

Date: 11/20/20X3

Reviewed By: Ree V. R.

Date: 11/21/20X3

Attachment NS-2

SCO Fund Reconciliation Reports

MAIL CODE: 4321		STATE CONTROLLERS OFFICE			PAGE NO: 1273	
REPORT NO: FC-320-35-P		FUND RECONCILIATION REPORT			PROCESS DATE: 07-31-20X3	
FUND: 1234000 TRAINING FUND		PERIOD ENDING 07-31-20X3				
ACCOUNT NBR	TITLE	BEGIN BAL	DEBITS	CREDITS	ENDING BAL	
DATE	POSTING REF -----DESCRIPTION-----					
07-26-20X3	38-CPF0053242			296.00		
07-26-20X3	38-CPF0053265			4,795.20		
07-26-20X3	38-JE 0001628		3,070.88			
07-26-20X3	38-JE 0001629		71.16			
07-27-20X3	29-SMD X30727			11,000.00		
07-27-20X3	38-CPF0059054			2,520.00		
07-27-20X3	38-CPF0059124			206.89		
07-27-20X3	38-CPF0059160			94.63		
07-27-20X3	47-CR\$0008281 9900000000016171171\$16171		7,458.00			
07-27-20X3	47-CR\$0008284 9900000000016224171\$16224		6,372.51			
07-28-20X3	29-SMC X30728		26,000.00			
07-28-20X3	37-CLO10055			117,472.81		
07-28-20X3	37-CLR10055		24,164.51			
07-28-20X3	38-CPF0061629			973.57		
07-28-20X3	38-EO 2470033			3,515.25		
07-28-20X3	38-EO 9247038		3,515.25			
07-28-20X3	38-EOA2470358			39,484.75		
07-28-20X3	38-EOA9247039		39,484.75			
07-28-20X3	38-EOB2470358		43,000.00			
07-28-20X3	38-EOB9247039		8,122.46			
07-28-20X3	47-CR\$0008694 9900000000016082171\$16082		9,927.00			
07-28-20X3	47-CR\$0008696 9900000000016219171\$16219		8,480.00			
07-28-20X3	47-CR\$0008698 9900000000016228171\$16228		23,985.00			
07-28-20X3	47-CR\$0008704 9900000000016241171\$16241		3,600.00			
07-28-20X3	47-CR\$0008708 9900000000016259171\$16259		13,433.00			
07-28-20X3	47-CR\$0008712 9900000000016269171\$16269					
07-31-20X3	38-CPF0066228			13.61		
1140	ACCOUNT TOTAL	280.73	693,390.59	693,655.65	15.67	

MAIL CODE: 4321		STATE CONTROLLERS OFFICE			PAGE NO: 1236	
REPORT NO: FC-320-35-P		FUND RECONCILIATION REPORT			PROCESS DATE: 08-31-20X3	
FUND: 1234000 TRAINING FUND		PERIOD ENDING 08-31-20X3				
ACCOUNT NBR	TITLE	BEGIN BAL	DEBITS	CREDITS	ENDING BAL	
DATE	POSTING REF -----DESCRIPTION-----					
08-29-20X3	47-CR\$0020426 9900000000016542171\$16542		1,450.00			
08-29-20X3	47-CR\$0020428 9900000000016549171\$16549		9,175.00			
08-30-20X3	29-SMD X30830			7,000.00		
08-30-20X3	38-CPF0154184			4,666.65		
08-30-20X3	47-CR\$0020988 9900000000016531171\$16531		11,352.00			
08-31-20X3	29-SMD X30831			4,000.00		
08-31-20X3	38-CPF0159882			3,205.40		
08-31-20X3	38-CPF0159996			16.17		
08-31-20X3	47-CR\$0021511 9900000000016094171\$16094		4,257.00			
08-31-20X3	47-CR\$0021522 9900000000016571171\$16571		2,750.00			
1140	ACCOUNT TOTAL	15.67	857,859.01	857,425.41	449.27	

Attachment NS-2

MAIL CODE: 4321		STATE CONTROLLERS OFFICE			PAGE NO: 1123	
REPORT NO: FC-320-35-P		FUND RECONCILIATION REPORT			PROCESS DATE: 09-30-20X3	
FUND: 1234000 TRAINING FUND		PERIOD ENDING 09-30-20X3				
ACCOUNT NBR	TITLE		BEGIN BAL	DEBITS	CREDITS	ENDING BAL
DATE	POSTING REF	-----DESCRIPTION-----				
09-20-20X3	29-SMD X30920				31,000.00	
09-20-20X3	33-\$CN0000849			597.50		
09-20-20X3	36-\$PF0001481				21,175.00	
09-20-20X3	36-\$PF0001482			21,175.00		
09-20-20X3	36-\$PF0001483				111,837.00	
09-20-20X3	36-\$PF0001484			111,837.00		
09-20-20X3	47-CR\$0027837	9900000000016710171\$16710		17,415.00		
09-20-20X3	47-CR\$0027843	9900000000016724171\$16724		11,775.00		
09-20-20X3	47-CR\$0027847	9900000000016730171\$16730		1,200.00		
09-22-20X3	29-SMC X30922			30,000.00		
09-22-20X3	39-IO23030021				69.01	
09-22-20X3	39-JUS0000293				29,676.25	
09-25-20X3	29-SMD X30925				34,000.00	
09-25-20X3	38-CPF0219118				211.34	
09-25-20X3	47-CR\$0029242	9900000000016747171\$16747		7,400.00		
09-25-20X3	47-CR\$0029249	9900000000016756171\$16756		11,240.00		
09-25-20X3	47-CR\$0029252	9900000000016761171\$16761		9,425.00		
09-25-20X3	47-CR\$0029258	9900000000016768171\$16768		6,380.00		
09-26-20X3	29-SMD X30926				24,000.00	
09-26-20X3	36-\$PF0001688				350.00	
09-26-20X3	47-CR\$0029781	9900000000016735171\$16735		17,634.00		
09-26-20X3	47-CR\$0029787	9900000000016779171\$16779		300.00		
09-26-20X3	47-CR\$0029788	9900000000016781171\$16781		6,400.00		
09-27-20X3	29-SMC X30927			105,000.00		
09-27-20X3	37-CLO10212				118,735.55	
09-27-20X3	37-CLR10212			24,447.32		
09-27-20X3	38-CPF0227414				12,535.70	
09-27-20X3	38-CPF0227704				100.00	
09-27-20X3	38-CPF0227705				240.00	
09-27-20X3	38-CPF0227706				100.00	
09-27-20X3	38-CPF0227772				50.00	
09-27-20X3	47-CR\$0030355	9900000000016786171\$16786		2,491.00		
09-28-20X3	29-SMD X30928				20,000.00	
09-28-20X3	38-CPF0233099				99.20	
09-28-20X3	38-CPF0233102				15.50	
09-28-20X3	47-CR\$0030793	9900000000016792171\$16792		19,481.00		
09-29-20X3	29-SMD X30929				10,000.00	
09-29-20X3	38-CPF0235470				279.00	
09-29-20X3	38-CPF0235524				4,866.74	
09-29-20X3	47-CR\$0031222	9900000000016732171\$16732		60.00		
09-29-20X3	47-CR\$0031230	9900000000016807171\$16807		4,400.00		
09-29-20X3	47-CR\$0031237	9900000000016817171\$16817		10,590.00		
1140	ACCOUNT TOTAL		449.27	788,508.82	788,924.80	33.29

MAIL CODE: 4321			STATE CONTROLLERS OFFICE			PAGE NO: 1244	
REPORT NO: FC-320-35-P			FUND RECONCILIATION REPORT			PROCESS DATE: 10-31-20X3	
FUND: 1234000 TRAINING FUND			PERIOD ENDING 10-31-20X3				
ACCOUNT NBR	TITLE		BEGIN BAL	DEBITS	CREDITS	ENDING BAL	
DATE	POSTING REF	-----DESCRIPTION-----					
10-31-20X3	29-SMD X31031				10,000.00		
10-31-20X3	47-CR\$0042453	9900000000017072171\$17072		10,340.00			
1140	ACCOUNT TOTAL		33.29	618,235.57	617,871.71	397.15	

Attachment NS-3

Trial Balance Report (ZGL061)

Report ID: ZGL061	FI\$Cal	Page No: 1
Business Unit: 4321	DEPARTMENT OF TRAINING Trial Balance	Run Date: 11/19/20X3
Ledger: BUDLEGAL	As Of:10/31/X3	Run Time 14:55:27
Fiscal Year: 20X3		
Period From: 1 To Period: 4		
Fund: 1234 Training Fund		

ACCOUNT	ACCOUNT TITLE	BEGINNING BALANCE	DEBITS	CREDITS	ENDING BALANCE
1101000	General Cash - CTS Accounts	\$ 26,269.00	\$ 0.00	\$ 26,269.00	\$ 0.00
1101200	Revolving Fund Cash	\$ 16,269.89	\$ 4,730.11	\$ 21,000.00	\$ 0.00
1108000	BLL Cash in State Treasury	\$ -69.36	\$ 44,268.75	\$ 67,860.83	\$ -23,661.44
1109100	Pending Cash Transfers - GL	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
1109110	SCO Legacy Interface Trans	\$ 0.00	\$ 1,069,060.36	\$ 1,069,060.36	\$ 0.00
1109140	Pnd Cash Tran-BLL Contra Asset	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
1109300	Pending Cash Transfers - AR	\$ 0.00	\$ 1,250,520.42	\$ 1,221,378.42	\$ 29,142.00
1110101	Intraunit Acc Acct-LD/PFA Alloc	\$ 350,459.92	\$ 139,315.14	\$ 545,355.25	\$ -55,580.19
1110110	Intraunit Pending PFA Accrual	\$ -350,459.92	\$ 350,459.92	\$ 0.00	\$ 0.00
1120000	SMIF Deposits	\$ 4,767,000.00	\$ 0.00	\$ 0.00	\$ 4,767,000.00
1120100	BLL - Deposits in SMIF	\$ -534,000.00	\$ 535,000.00	\$ 198,000.00	\$ -197,000.00

Report ID: ZGL061	FI\$Cal	Page No: 3
Business Unit: 4321	DEPARTMENT OF TRAINING Trial Balance	Run Date: 11/19/20X3
Ledger: BUDLEGAL	As Of:10/31/X3	Run Time 14:55:28
Fiscal Year: 20X3		
Period From: 1 To Period: 4		
Fund: 1234 Training Fund		

ACCOUNT	ACCOUNT TITLE	BEGINNING BALANCE	DEBITS	CREDITS	ENDING BALANCE
5342500	Indirect Distributed Cost	\$ 0.00	\$ 595,457.00	\$ 0.00	\$ 595,457.00
5342600	Departmental Services - Other	\$ 0.00	\$ 8,605.62	\$ 0.00	\$ 8,605.62
5344000	Consolidated Data Centers	\$ 0.00	\$ 1,801.77	\$ 55.73	\$ 1,746.04
5346320	IT Services - Hardware Maint	\$ 0.00	\$ 1,419.60	\$ 0.00	\$ 1,419.60
5346340	IT Services - Software Maint	\$ 0.00	\$ 13,519.76	\$ 8,449.85	\$ 5,069.91
5346390	IT Svcs-Oth(Security/Archival)	\$ 0.00	\$ 5,216.75	\$ 5,216.75	\$ 0.00
5362250	Furniture	\$ 0.00	\$ 2,874.00	\$ 1,916.00	\$ 958.00
5362510	Software - Amortizable	\$ 0.00	\$ 7,112.62	\$ 3,556.31	\$ 3,556.31
5368930	Software	\$ 0.00	\$ 55.20	\$ 36.80	\$ 18.40
5390950	SCO Inbound Interface Dept Exp	\$ 0.00	\$ 490,725.10	\$ 490,725.10	\$ 0.00
5901000	Refunds to Reverted Approps	\$ 0.00	\$ 2,459.68	\$ 3,689.52	\$ -1,229.84
6510000	Unapp InterUnit Cash Xfers In	\$ -18,736,403.42	\$ 1,556,406.99	\$ 1,556,406.99	\$ -18,736,403.42
6512400	Unapp Transfers Out-Pro Rata	\$ 0.00	\$ 49,555.00	\$ 0.00	\$ 49,555.00
6520000	Unapp InterUnit Cash Xfers Out	\$ 18,736,753.51	\$ 2,067,154.91	\$ 2,067,154.91	\$ 18,736,753.51
Total Fund: 1234		\$ 0.00	\$ 11,549,616.08	\$ 11,549,616.08	\$ 0.00
Total:			\$ 11,549,616.08	\$ 11,549,616.08	

Attachment NS-4

Trial Balance Report (ZGL061) period 4

Report ID: ZGL061

FISCAL

Page No: 1

Business Unit: 4321

DEPARTMENT OF TRAINING Trial Balance

Run Date: 11/19/20X3

Ledger: BUDLEGAL

As Of: 10/31/X3

Run Time 14:55:27

Fiscal Year: 20X3

Period From: 1 To Period: 4

Fund: 1234 Training Fund

ACCOUNT	ACCOUNT TITLE	BEGINNING BALANCE	DEBITS	CREDITS	ENDING BALANCE
1101000	General Cash - CTS Accounts	\$ 26,269.00	\$ 0.00	\$ 26,269.00	\$ 0.00
1101200	Revolving Fund Cash	\$ 16,269.89	\$ 4,730.11	\$ 21,000.00	\$ 0.00
1108000	BLL Cash in State Treasury	\$ -69.36	\$ 44,268.75	\$ 67,860.83	\$ -23,661.44
1109100	Pending Cash Transfers - GL	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
1109110	SCO Legacy Interface Trans	\$ 0.00	\$ 1,069,060.36	\$ 1,069,060.36	\$ 0.00
1109140	Pnd Cash Tran-BLL Contra Asset	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
1109300	Pending Cash Transfers - AR	\$ 0.00	\$ 1,250,520.42	\$ 1,221,378.42	\$ 29,142.00
1110101	Intraunit Acc Acct-LD/PFA Alloc	\$ 350,459.92	\$ 139,315.14	\$ 545,355.25	\$ -55,580.19
1110110	Intraunit Pending PFA Accrual	\$ -350,459.92	\$ 350,459.92	\$ 0.00	\$ 0.00
1120000	SMIF Deposits	\$ 4,767,000.00	\$ 0.00	\$ 0.00	\$ 4,767,000.00
1120100	BLL - Deposits in SMIF	\$ -534,000.00	\$ 535,000.00	\$ 198,000.00	\$ -197,000.00

DFQ CM 01 CPP CRD PYMT XREF period 5

Query result showing the reclassification of account 1109300 to 6510000/6520000 in period 5 to clear the period 4 pending cash balance (some rows and columns are hidden).

Business Unit	Acctg Date	Fiscal Year	Period	CPP/CRD Journal ID	Deposit ID	Deposit Number	Account	Fund	Amount	Journal ID AP	GL Unit
4321	11/1/20X3	20X3	5	CRD1727734	990000000017070	8171008902	6520000	1234	50.00	AR11724272	4321
4321	11/1/20X3	20X3	5	CRD1727734	990000000017070	8171008902	6520000	1234	250.00	AR11724272	4321
4321	11/1/20X3	20X3	5	CRD1727734	990000000017070	8171008902	6520000	1234	250.00	AR11724272	4321
4321	11/1/20X3	20X3	5	CRD1727734	990000000017070	8171008902	1109300	1234	(250.00)	AR11724272	4321
4321	11/1/20X3	20X3	5	CRD1727734	990000000017070	8171008902	1109300	1234	(50.00)	AR11724272	4321
4321	11/1/20X3	20X3	5	CRD1727734	990000000017070	8171008902	1109300	1234	(250.00)	AR11724272	4321
4321	11/1/20X3	20X3	5	CRD1764053	990000000017093	5171231031	1109300	1234	(4,000.00)	AR11759857	4321
4321	11/1/20X3	20X3	5	CRD1764053	990000000017093	5171231031	1109300	1234	(200.00)	AR11759857	4321
4321	11/1/20X3	20X3	5	CRD1764053	990000000017093	5171231031	1109300	1234	(500.00)	AR11759857	4321
4321	11/1/20X3	20X3	5	CRD1764053	990000000017093	5171231031	6520000	1234	200.00	AR11759857	4321
4321	11/1/20X3	20X3	5	CRD1764053	990000000017093	5171231031	6520000	1234	150.00	AR11759857	4321
4321	11/1/20X3	20X3	5	CRD1764053	990000000017093	5171231031	1109300	1234	(260.00)	AR11759857	4321
4321	11/1/20X3	20X3	5	CRD1764053	990000000017093	5171231031	1109300	1234	(150.00)	AR11759857	4321
4321	11/1/20X3	20X3	5	CRD1764053	990000000017093	5171231031	6520000	1234	4,000.00	AR11759857	4321
4321	11/1/20X3	20X3	5	CRD1764053	990000000017093	5171231031	6520000	1234	260.00	AR11759857	4321
4321	11/1/20X3	20X3	5	CRD1764053	990000000017093	5171231031	6520000	1234	500.00	AR11759857	4321

SCO Fund Reconciliation Report: Fund-level transactions not reflected in the department's cash balance

A	B	C	D	E	F	G	H	I	J	K	L	M	N
MailCode	Report	Fund	As-of-Date	GL	Description	Date	TC	SCO_Document	Doc_Description	Begin_Bal	Debit	Credit	SCO Agency Reconciliation Report*
4321	FC-320-35-P	1234000	7/31/20X3	1140	CASH IN STATE TREASURY	7/18/20X3	37	CLR10035	4c		48.97		#N/A
4321	FC-320-35-P	1234000	7/31/20X3	1140	CASH IN STATE TREASURY	7/28/20X3	37	CLR10055			24,164.51		#N/A
4321	FC-320-35-P	1234000	7/31/20X3	1140	CASH IN STATE TREASURY	7/28/20X3	38	EOB2470358			39,484.75	39,484.75	#N/A
4321	FC-320-35-P	1234000	7/31/20X3	1140	CASH IN STATE TREASURY	7/28/20X3	38	EOB9247039	4c		43,000.00	43,000.00	#N/A
4321	FC-320-35-P	1234000	8/31/20X3	1140	CASH IN STATE TREASURY	8/29/20X3	37	CLR10141			24,160.24		#N/A
4321	FC-320-35-P	1234000	9/30/20X3	1140	CASH IN STATE TREASURY	9/12/20X3	37	CLR10180			52.79		#N/A
4321	FC-320-35-P	1234000	9/30/20X3	1140	CASH IN STATE TREASURY	9/27/20X3	37	CLR10212			24,447.32		#N/A
4321	FC-320-35-P	1234000	10/31/20X3	1140	CASH IN STATE TREASURY	10/2/20X3	38	JE 0007132				72,873.83	#N/A
4321	FC-320-35-P	1234000	10/31/20X3	1140	CASH IN STATE TREASURY	10/19/20X3	37	CLR10278			61.18		#N/A
4321	FC-320-35-P	1234000	10/31/20X3	1140	CASH IN STATE TREASURY	10/27/20X3	37	CLR10294			24,447.32		#N/A

*Column N is a calculated field using the VLOOKUP function to identify fund-level transactions by comparing the transactions listed on the Fund Reconciliation Report with those listed on the SCO Agency Reconciliation Report.

Attachment NS-5

Period 4 SCO/Agency Reconciliation

Completed SCO/Agency Reconciliation showing the cash-impacting reconciling items (some rows and columns are hidden).

[illegible]

Attachment NS-6

DFQ AR 13 CASH RECEIPT DETAIL

Reconciling items from remittances: posted in FI\$Cal with October (period 4) accounting dates, posted by the SCO in November (period 5).

4d (29,142.00)

Deposit Unit	Deposit ID	GL Unit	Distribution Amount	Approp Ref	Fund	ENY	Account	Rptg Structure	Journal ID	Journal Date	SCO Date	SCO Doc ID
4321	990000000017070	4321	-250.000		1234	20X3	4172500	43215555	AR11724272	10/27/20X3	11/1/20X3	CR\$0042849
4321	990000000017070	4321	-50.000		1234	20X3	4172500	43215555	AR11724272	10/27/20X3	11/1/20X3	CR\$0042849
4321	990000000017070	4321	-250.000		1234	20X3	4172500	43215555	AR11724272	10/27/20X3	11/1/20X3	CR\$0042849
4321	990000000017081	4321	-300.000		1234	20X3	4172500	43215555	AR11759856	10/30/20X3	11/7/20X3	CR\$0044827
4321	990000000017081	4321	-6000.000		1234	20X3	4172500	43215555	AR11759856	10/30/20X3	11/7/20X3	CR\$0044827
4321	990000000017081	4321	-100.000		1234	20X3	4172500	43215555	AR11759856	10/30/20X3	11/7/20X3	CR\$0044827
4321	990000000017081	4321	-150.000		1234	20X3	4172500	43215555	AR11759856	10/30/20X3	11/7/20X3	CR\$0044827
4321	990000000017081	4321	-5280.000		1234	20X3	4172500	43215555	AR11759856	10/30/20X3	11/7/20X3	CR\$0044827
4321	990000000017081	4321	-150.000		1234	20X3	4172500	43215555	AR11759856	10/30/20X3	11/7/20X3	CR\$0044827
4321	990000000017081	4321	-4000.000		1234	20X3	4172500	43215555	AR11759856	10/30/20X3	11/7/20X3	CR\$0044827
4321	990000000017081	4321	-150.000		1234	20X3	4172500	43215555	AR11759856	10/30/20X3	11/7/20X3	CR\$0044827
4321	990000000017081	4321	-500.000		1234	20X3	4172500	43215555	AR11759856	10/30/20X3	11/7/20X3	CR\$0044827
4321	990000000017081	4321	-1270.000		1234	20X3	4172500	43215555	AR11759856	10/30/20X3	11/7/20X3	CR\$0044827
4321	990000000017081	4321	-292.000		1234	20X3	4172500	43215555	AR11759856	10/30/20X3	11/7/20X3	CR\$0044827
4321	990000000017081	4321	-250.000		1234	20X3	4172500	43215555	AR11759856	10/30/20X3	11/7/20X3	CR\$0044827
4321	990000000017081	4321	-800.000		1234	20X3	4172500	43215555	AR11759856	10/30/20X3	11/7/20X3	CR\$0044827
4321	990000000017081	4321	-200.000		1234	20X3	4172500	43215555	AR11759856	10/30/20X3	11/7/20X3	CR\$0044827
4321	990000000017081	4321	-1450.000		1234	20X3	4172500	43215555	AR11759856	10/30/20X3	11/7/20X3	CR\$0044827
4321	990000000017081	4321	-1600.000		1234	20X3	4172500	43215555	AR11759856	10/30/20X3	11/7/20X3	CR\$0044827
4321	990000000017081	4321	-800.000		1234	20X3	4172500	43215555	AR11759856	10/30/20X3	11/7/20X3	CR\$0044827
4321	990000000017081	4321	-100.000		1234	20X3	4172500	43215555	AR11759856	10/30/20X3	11/7/20X3	CR\$0044827
4321	990000000017081	4321	-40.000		1234	20X3	4172500	43215555	AR11759856	10/30/20X3	11/7/20X3	CR\$0044827
4321	990000000017081	4321	-50.000		1234	20X3	4172500	43215555	AR11759856	10/30/20X3	11/7/20X3	CR\$0044827
4321	990000000017093	4321	-4000.000		1234	20X3	4172500	43215555	AR11759857	10/31/20X3	11/7/20X3	CR\$0044828
4321	990000000017093	4321	-200.000		1234	20X3	4172500	43215555	AR11759857	10/31/20X3	11/7/20X3	CR\$0044828
4321	990000000017093	4321	-500.000		1234	20X3	4172500	43215555	AR11759857	10/31/20X3	11/7/20X3	CR\$0044828
4321	990000000017093	4321	-260.000		1234	20X3	4172500	43215555	AR11759857	10/31/20X3	11/7/20X3	CR\$0044828
4321	990000000017093	4321	-150.000		1234	20X3	4172500	43215555	AR11759857	10/31/20X3	11/7/20X3	CR\$0044828

DFQ AP 06 VOUCHERS ACCTG TRANS

Reconciling items from vouchers: posted in the SCO's legacy system in October but the payment accounting dates in FI\$Cal are in November (period 5).

<div>4d (800.00)</div>															
Business Unit	Voucher	Invoice Date	Monetary Amount	GL Unit	Acctg Date	Authority	Approp Ref	Fund	ENY	Account	Program	Journal ID	Posting Process	Journal Date	Posting Date
4321	00451523	10/23/20X3	-200.000	4321	11/1/20X3			1234		6510000		AP11708097 Payments		11/1/20X3	10/30/20X3
4321	00451524	10/23/20X3	-50.000	4321	11/1/20X3			1234		6510000		AP11708097 Payments		11/1/20X3	10/30/20X3
4321	00451525	10/23/20X3	-500.000	4321	11/1/20X3			1234		6510000		AP11708097 Payments		11/1/20X3	10/30/20X3
4321	00451526	10/23/20X3	-50.000	4321	11/1/20X3			1234		6510000		AP11708097 Payments		11/1/20X3	10/30/20X3

Shared Funds

Purpose

To reconcile the year-to-date cash activities of a **shared fund** in the fund administrator's and fund users' records against GL 1140 records maintained by the SCO.

Fund Users

The users of a shared fund are responsible for verifying the accuracy of departmental accounting records against the records maintained by the SCO by reconciling their year-to-date cash transactions.

Fund users must promptly submit the completed monthly reconciliation to the fund administrator to allow the shared fund administrator to perform a consolidated reconciliation.

Reports/Queries for Reconciliation:

- SCO Agency Reconciliation Report or DFQ_GL_06_REC_SCO_TAB_RUN
- Trial Balance Report (ZGL061) - BUDLEGAL
- Completed monthly SCO/Agency Reconciliation
- If needed, use the reports and queries listed on page 2, under "Additional Reports/Queries for Research".

Reconciliation Steps:

The steps outlined below illustrate a fund user cash transaction/activity reconciliation for November (period 5). See Attachment SU-1.

1. Complete the **SCO AGENCY RECONCILIATION REPORT ACTIVITIES** section (see Attachments SU-1 and SU-2):
 - a. Enter the **YTD Activity** amount. This is the total of all control accounts' (C and Q) EXPEND/REVENUE column from the November SCO Agency Reconciliation Report (opposite sign).
Alternatively, departments can add the EXPEND/REVENUE amount of the D, F, T, and R accounts; use the opposite sign.

Note: This example has no year-to-date activities in the Q account.
 - b. The **FY Beginning Balance** should be zero.
 - c. Confirm that the calculated **Ending Balance** matches the **YTD Activity** amount.
2. Complete the **TRIAL BALANCE REPORT (BUDLEGAL)** section (see Attachments SU-1 and SU-2):
 - a. Run the Trial Balance Report (ZGL061) from the BUDLEGAL ledger. The **YTD Activity** amount is the net DEBITS and CREDITS columns of account 6590000 on the Trial Balance.
 - b. The **FY Beginning Balance** should be zero because shared fund cash closes to the Fund Balance - Clearing at the end of the fiscal year.
 - c. The **Ending Balance** should match the **YTD Activity** amount.

3. Confirm zero amount on the **VARIANCE** line or continue to step 4 to research the **Reconciling Items**.

The variance is calculated as the difference between the **Ending Balance** column of **TOTAL ADJUSTED SCO TRANSACTIONS** and **TOTAL ADJUSTED DEPARTMENT'S CASH TRANSACTIONS**.

4. Research the **Reconciling Items** if the **VARIANCE** is not zero.

Possible reasons for reconciling amounts include:

- a. Balance in the pending cash accounts (1109xxx) that has not been reclassified to cash.
- b. Reconciling items from the prior month that remain outstanding.
Review the prior month's reconciliation worksheet and research to determine if any reconciling items are still outstanding.
- c. Discrepancies in the fund user's cash activities between the SCO's legacy system and FI\$Cal, during the reconciling period.
Departments can follow the instructions outlined in step **4d** of the **Reconciliation Steps** for **Non-Shared Funds**, on pages 3 and 4).

Note: There are no reconciling items in this illustration.

Attachment SU-1

FUND USER CASH TRANSACTION RECONCILIATION

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

Fund Number: 2255Fund Administrator BU: 4321Fund User BU: 3456

	FY Beginning Balance	YTD Activity	Ending Balance
SCO AGENCY RECONCILIATION REPORT ACTIVITIES: 1			
Total transactions in the "C" accounts (opposite sign)	1b	1a (2,442.20)	1c (2,442.20)
Total transactions in the "Q" accounts (opposite sign)		0.00	0.00
Reconciling Items:			
			0.00
			0.00
TOTAL ADJUSTED SCO TRANSACTIONS	0.00	(2,442.20)	(2,442.20)
TRIAL BALANCE REPORT (BUDLEGAL) 2			
Fund User (BU 3456)			
Account 6590000	2b	2a (2,442.20)	2c (2,442.20)
Reconciling Items: 4			
			0.00
			0.00
TOTAL ADJUSTED DEPARTMENTS' CASH TRANSACTIONS	0.00	(2,442.20)	(2,442.20)
VARIANCE 3			0.00

Prepared By: John DoeDate: 12/18/20X3Reviewed By: U. R. DumeDate: 12/19/20X3

Attachment SU-2

SCO Agency Reconciliation Report

MAIL CODE: 3456				STATE CONTROLLERS OFFICE				PAGE NO: 13491			
REPORT NO: FC-320-01-P				AGENCY RECONCILIATION REPORT				PROCESS DATE: 11-30-20X3			
AGENCY: 3456 DEPT OF TRAINING2				PERIOD ENDING 11-30-20X3							
FUND	YR	REF/ITM	FEDERAL 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	
2255000	20X1	001			C		07-01-20X3				
		FUND TITLE			TRAINING FUND2						
					BEGIN BALANCE		947.40-				947.40-
					ENDING BALANCE		947.40-				947.40-
0886000	20X1	001		10	D		07-01-20X3				
		ITEM DESC			B/A IT. 3456-001-2255			1 21/X1	20X1	06-30-20X2	06-30-20X4
					5555-SUPPORT PROGRAM						
					BEGIN BALANCE		947.40-				947.40-
					ENDING BALANCE		947.40-				947.40-
2255000	20X2	001			C		08-30-20X3				
					BEGIN BALANCE		4,000.00-			2,442.20	1,557.80-
					ENDING BALANCE		4,000.00-		1a	2,442.20	1,557.80-
2255000	20X2	001		10	D		08-30-20X1				
		ITEM DESC			B/A IT. 3456-001-2255			1 43/X2	20X2	06-30-20X3	06-30-20X5
					5555-SUPPORT PROGRAM						
					BEGIN BALANCE		4,000.00-			2,442.20	1,557.80-
					ENDING BALANCE		4,000.00-			2,442.20	1,557.80-
2255000	20X3				R	0299100	07-01-20X3				
		ACCOUNT TITLE			OTHER-INTRASTATE						
					BEGIN BALANCE						
					ENDING BALANCE						
2255000	20X3	001			C		07-01-20X3				
					BEGIN BALANCE		4,000.00-				4,000.00-
					ENDING BALANCE		4,000.00-				4,000.00-
2255000	20X3	001		10	D		07-01-20X3				
		ITEM DESC			B/A IT. 3456-001-2255			1 12/X3	20X3	06-30-20X4	06-30-20X6
					5555-SUPPORT PROGRAM						
					BEGIN BALANCE		4,000.00-				4,000.00-
					ENDING BALANCE		4,000.00-				4,000.00-

Trial Balance Report (ZGL061)

Report ID: ZGL061

FI\$Cal

Page No: 1

DEPARTMENT OF TRAINING2 Trial Balance

Business Unit: 3456

As Of:11/30/X3

Run Date: 12/17/20X3

Ledger: BUDLEGAL

Run Time 11:18:01

Fiscal Year: 20X3

Period From: 1 To Period: 5

Fund: 2255 Training Fund2

ACCOUNT	ACCOUNT TITLE	BEGINNING BALANCE	DEBITS	CREDITS	ENDING BALANCE
1109100	Pending Cash Transfers - GL	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
1109110	SCO Legacy Interface Trans	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
1109140	Pnd Cash Tran-BLL Contra Asset	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
1110101	Intraunit Acc Acct-LD/PFA Alloc	\$ -2,442.20	\$ 2,442.20	\$ 0.00	\$ 0.00
1110110	Intraunit Pending PFA Accrual	\$ 2,442.20	\$ 0.00	\$ 2,442.20	\$ 0.00
2010000	Due to Other Funds	\$ -2,442.20	\$ 2,442.20	\$ 0.00	\$ 0.00
3903000	Fund Balance - Clearing	\$ 2,442.20	\$ 0.00	\$ 0.00	\$ 2,442.20
6510000	Unapp InterUnit Cash Xfers In	\$ 0.00	\$ 2,442.20	\$ 2,442.20	\$ 0.00
6590000	Unapprop Cash Transfers - BLL	\$ 2b 0.00	\$ 2a 0.00	\$ 2,442.20	\$ 2c -2,442.20
Total Fund: 2255		\$ 0.00	\$ 7,326.60	\$ 7,326.60	\$ 0.00
Total:			\$ 7,326.60	\$ 7,326.60	

Fund Administrator

Reports/Queries for Reconciliation:

To complete the reconciliation for a shared fund, the administrator will utilize the same reports and queries used in a non-shared fund reconciliation as listed on page 2. Additionally, the fund administrator will need the completed cash transaction reconciliation from the fund users.

Reconciliation Steps:

The steps outlined below provide an illustration of a consolidated reconciliation for November (period 5). See Attachment SA-1.

1. Complete the **SCO FUND RECONCILIATION REPORT (GL 1140)** section (see Attachments SA-1 and SA-2):
 - a. Enter GL 1140, **Fiscal Year (FY) Beginning Balance**, from the July (period 1) SCO Fund Reconciliation Report.
 - b. Enter the **Year-to-Date (YTD) Activity** amount. This is a calculation of each period's total DEBITS and CREDITS columns for the current fiscal year up to and including the current reconciliation period (example: P1 Dr - P1 Cr + P2 Dr - P2 Cr + P3 Dr - P3 Cr + P4 Dr - P4 Cr + P5 Dr - P5 Cr, etc.). For the subsequent periods, copy the information from the previous month and add the current reconciliation period's total debit and credit.
 - c. Verify the **Ending Balance** amount. This formulated total should match the period 5 ending balance on the SCO Fund Reconciliation Report.
2. Complete the **TRIAL BALANCE REPORT (BUDLEGAL)** section (see Attachments SA-1 and SA-3):
 - a. For the fund administrator's account 6590000 **YTD Activity** information, enter the net total DEBITS and CREDITS from the Trial Balance Report (ZGL061).
 - b. For the fund users' account 6590000 **YTD Activity**, enter the information from each user's completed reconciliation.
 - c. The **FY Beginning Balance** should be zero because shared fund cash closes to the Fund Balance - Clearing at the end of the fiscal year.
 - d. The **Ending Balance** should match the **YTD Activity** amount.
 - e. The total departments' adjusted ending balance on the shared-fund reconciliation template is calculated as the sum of the beginning balance per SCO, departments' adjusted beginning balance, and departments' adjusted YTD transactions.
3. Confirm zero amount on the **VARIANCE** line or continue to step 4 to research the **Reconciling Items**.

The variance is calculated as the difference between the total ending balance per SCO and the total departments' adjusted ending balance.
4. Research the **Reconciling Items** if the **VARIANCE** is not zero.
 - a. For the fund administrator's reconciling amount, follow the procedure outlined in step 4 of the **Reconciliation Steps for Non-Shared Funds** (pages 3 and 4) to identify the items that cause the discrepancies.

- b. For the fund users' reconciling amounts, enter the information from each user's completed reconciliation. See Attachment SA-3.

Note: There are no reconciling items in the fund user's cash transactions in this illustration.

Attachment SA-1

CASH IN STATE TREASURY ACCOUNT RECONCILIATION (SHARED FUND)

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

Fund Number: 2255Fund Administrator BU: 4321Fund User BU: 3456

	FY Beginning Balance	YTD Activity	Ending Balance
SCO FUND RECONCILIATION REPORT (GL 1140): 1			
Balance per SCO	1a 665.97	1b 102.73	1c 768.70
Reconciling Items:			
			0.00
			0.00
TOTAL SCO BALANCE	665.97	102.73	768.70
TRIAL BALANCE REPORT (BUDLEGAL)			
Fund Administrator (BU 4321)			
Account 6590000 2	2c	2a (19,382.75)	2d (19,382.75)
Fund User (BU 3456)			
Account 6590000		2b (2,442.20)	2e (2,442.20)
Total Year-to-Date Cash Transactions per Departments' Records	0.00	(21,824.95)	(21,158.98)
Reconciling Items:			
Fund Administrator (BU 4321) 4a	4		
Fund-level transactions related to state retirement contributions posted by SCO (should clear by 6/30/20X4):			0.00
CLR10055 dated 7/28/20X3		10,871.04	10,871.04
CLR10141 dated 8/29/20X3		10,871.04	10,871.04
CLR10212 dated 9/27/20X3		10,871.04	10,871.04
JE 0007132 dated 10/2/20X3		(32,613.12)	(32,613.12)
CLR10294 dated 10/27/20X3		10,963.84	10,963.84
CLR10364 dated 11/28/20X3		10,963.84	10,963.84
Fund User (BU 3456) 4b			
		0.00	0.00
TOTAL ADJUSTED DEPARTMENTS' CASH TRANSACTIONS	0.00	102.73	2e 768.70
VARIANCE 3			0.00

Prepared By: J. M. DunneDate: 12/21/20X3Reviewed By: Rec V. R.Date: 12/22/20X3

Attachment SA-2

SCO Fund Reconciliation Reports

MAIL CODE: 4321		STATE CONTROLLERS OFFICE			PAGE NO: 4673	
REPORT NO: FC-320-35-P		FUND RECONCILIATION REPORT			PROCESS DATE: 07-31-20X3	
FUND: 2255000 TRAINING FUND2		PERIOD ENDING 07-31-20X3				
ACCOUNT NBR	TITLE	BEGIN BAL	DEBITS	CREDITS	ENDING BAL	
DATE	POSTING REF -----DESCRIPTION-----					
1140	CASH IN STATE TREASURY					
07-01-20X3	21-BFORWARD	665.97				
07-03-20X3	29-SMC X30703		33,000.00			
07-03-20X3	29-SMD X30703			33,000.00		
07-05-20X3	29-SMC X30705		1,000.00			
07-05-20X3	36-\$PF00000016		16.75	334.90		
07-05-20X3	37-CLO10000			1,119.56		
07-07-20X3	29-SMC X30707		6,000.00			
07-07-20X3	37-CLO10008			4,366.21		
07-07-20X3	38-AR001126			1,011.60		
07-10-20X3	29-SMD X30710			32,000.00		
07-10-20X3	36-\$PF00000054		34,945.11	3,765.39		
07-12-20X3	29-SMC X30712		1,000.00			
07-12-20X3	38-CLA0008840			5.52		
07-12-20X3	38-CPF0012923			611.87		
07-12-20X3	38-CPF0012924			104.00		
07-13-20X3	37-CLO10026			269.15		
07-14-20X3	29-SMD X30714			2,000.00		
07-14-20X3	38-SMIFI00851		2,955.54			
07-14-20X3	38-SMIFL00904		263.83			
07-14-20X3	38-SMIFL01015		68.49			
07-14-20X3	38-SMIFX00904			263.83		
07-14-20X3	39-FGS2328099			480.00		
07-21-20X3	38-GER0175365			102.84		
07-21-20X3	39-IO23010088			10.62		
07-26-20X3	29-SMC X30726		1,000.00			
07-26-20X3	38-CPF0055495			972.81		
07-28-20X3	29-SMC X30728		44,000.00			
07-28-20X3	37-CLO10055			54,003.92		
07-28-20X3	37-CLR10055		10,871.04			
07-28-20X3	38-CPF0063205			907.60		
07-28-20X3	38-EO 9247320		43.92			
07-28-20X3	38-EOA2470529			1,126.71		
07-28-20X3	38-EOA9247321		1,082.79			
07-28-20X3	38-EOB2470529		1,126.71	1,126.71		
07-28-20X3	38-EOB9247321		1,126.71	1,126.71		
1140	ACCOUNT TOTAL	665.97	138,500.89	138,709.95	456.91	

MAIL CODE: 4321		STATE CONTROLLERS OFFICE			PAGE NO: 5132	
REPORT NO: FC-320-35-P		FUND RECONCILIATION REPORT			PROCESS DATE: 08-31-20X3	
FUND: 2255000 TRAINING FUND2		PERIOD ENDING 08-31-20X3				
ACCOUNT NBR	TITLE	BEGIN BAL	DEBITS	CREDITS	ENDING BAL	
DATE	POSTING REF -----DESCRIPTION-----					
1140	CASH IN STATE TREASURY	456.91				
08-01-20X3	38-CPF0071710			7.53		
08-01-20X3	38-CPF0071711			104.00		
08-08-20X3	29-SMC X30808		4,000.00			
08-08-20X3	38-CPF0089171			4,225.00		
08-09-20X3	38-CLA0009217			5.52		
08-10-20X3	38-APO2308070		183.90			
08-14-20X3	29-SMC X30814		2,000.00			
08-14-20X3	37-CLO10108			269.15		
08-14-20X3	39-CHR2204340			1,000.00		
08-14-20X3	39-CHR2204341			1,000.00		
08-15-20X3	29-SMC X30815		2,000.00			
08-15-20X3	36-PR 2310563			1,127.00		
08-22-20X3	29-SMD X30822			46,000.00		
08-22-20X3	36-\$PF00000961		217.43	6,480.15		
08-22-20X3	36-\$PF00000962		54,911.52	3,475.02		
08-22-20X3	39-IO23020318			10.98		
08-25-20X3	29-SMC X30825		1,000.00			
08-25-20X3	38-CPF0143438			533.08		
08-28-20X3	29-SMD X30828			12,000.00		
08-28-20X3	36-\$PE00000016		16,000.00			
08-28-20X3	37-CLO10142			3,759.79		
08-29-20X3	29-SMC X30829		43,000.00			
08-29-20X3	37-CLO10141			54,003.92		
08-29-20X3	37-CLR10141		10,871.04			
08-30-20X3	29-SMC X30830		7,000.00			
08-30-20X3	36-\$PF00001191			2,442.20		
08-30-20X3	38-CPF0156798			118.54		
08-30-20X3	38-CPF0156799			3,980.92		
08-30-20X3	38-CPF0156800			53.00		
08-30-20X3	38-CPF0156801			424.04		
1140	ACCOUNT TOTAL	456.91	141,183.89	141,019.84	620.96	

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MAIL CODE: 4321		STATE CONTROLLERS OFFICE			PAGE NO: 4460	
REPORT NO: FC-320-35-P		FUND RECONCILIATION REPORT			PROCESS DATE: 09-30-20X3	
FUND: 2255000 TRAINING FUND2		PERIOD ENDING 09-30-20X3				
ACCOUNT NBR	TITLE	BEGIN BAL	DEBITS	CREDITS	ENDING BAL	
DATE	POSTING REF -----DESCRIPTION-----					
1140	CASH IN STATE TREASURY	620.96				
09-07-20X3	29-SMC X30907		5,000.00			
09-07-20X3	37-CLO10168			4,123.64		
09-07-20X3	38-CPF0175205			1,022.23		
09-11-20X3	37-CLO10176			269.15		
09-12-20X3	38-APO2309068		183.90			
09-13-20X3	38-CLA0009590			5.70		
09-14-20X3	39-FGS2328745			17.49		
09-15-20X3	29-SMC X30915		3,000.00			
09-15-20X3	38-CPF0197164			1,305.77		
09-15-20X3	38-CPF0197165			450.97		
09-15-20X3	38-CPF0197166			999.04		
09-19-20X3	29-SMD X30919			69,000.00		
09-19-20X3	36-SPE0000029		30,000.00			
09-19-20X3	36-PPF0001433		42,753.98	3,481.85		
09-20-20X3	38-CPF0209534			104.02		
09-22-20X3	39-IO23030087			18.08		
09-25-20X3	38-CPF0220800			533.08		
09-25-20X3	38-CPF0220801			23.00		
09-26-20X3	38-CPF0224694			104.02		
09-27-20X3	29-SMC X30927		44,000.00			
09-27-20X3	37-CLO10212			54,003.92		
09-27-20X3	37-CLR10212		10,871.04			
09-27-20X3	38-CPF0230275			799.98		
1140	ACCOUNT TOTAL	620.96	135,808.92	136,261.94	167.94	

MAIL CODE: 4321		STATE CONTROLLERS OFFICE			PAGE NO: 4872	
REPORT NO: FC-320-35-P		FUND RECONCILIATION REPORT			PROCESS DATE: 10-31-20X3	
FUND: 2255000 TRAINING FUND2		PERIOD ENDING 10-31-20X3				
ACCOUNT NBR	TITLE	BEGIN BAL	DEBITS	CREDITS	ENDING BAL	
DATE	POSTING REF -----DESCRIPTION-----					
1140	CASH IN STATE TREASURY	167.94				
10-02-20X3	29-SMC X31002		33,000.00			
10-02-20X3	38-JE 0007132			32,613.12		
10-03-20X3	29-SMC X31003		1,000.00			
10-03-20X3	38-CPF0240456			570.00		
10-05-20X3	29-SMC X31005		4,000.00			
10-05-20X3	37-CLO10239			4,244.92		
10-06-20X3	29-SMC X31006		1,000.00			
10-06-20X3	38-CPF0255550			1,105.61		
10-06-20X3	38-GER0180255			209.48		
10-09-20X3	38-CPF0258490			365.75		
10-10-20X3	29-SMC X31010		1,000.00			
10-10-20X3	37-CLO10251			269.15		
10-10-20X3	38-APO2310073		183.90			
10-10-20X3	38-CLA0009962			5.70		
10-12-20X3	29-SMD X31012			27,000.00		
10-12-20X3	36-PPF0002040		30,850.62	3,549.32		
10-12-20X3	39-PIA0073692			790.00		
10-13-20X3	29-SMD X31013			4,000.00		
10-13-20X3	38-SMIFI00064		4,014.82			
10-13-20X3	38-SMIFL00062		93.68			
10-13-20X3	39-FGS2329071			17.49		
10-18-20X3	29-SMD X31018			28,000.00		
10-18-20X3	36-SPE0000057		30,000.00			
10-18-20X3	38-CPF0284849			533.08		
10-18-20X3	38-CPF0284850			1,371.66		
10-20-20X3	39-IO23040095			18.04		
10-23-20X3	29-SMD X31023			9,000.00		
10-23-20X3	36-PPF0002302		2,272.99			
10-23-20X3	36-PPF0002303		7,243.29	260.45		
10-25-20X3	29-SMC X31025		1,000.00			
10-25-20X3	38-CPF0307491			104.16		
10-25-20X3	38-CPF0307492			712.81		
10-25-20X3	38-CPF0307493			569.62		
10-27-20X3	29-SMC X31027		43,000.00			
10-27-20X3	37-CLO10294			54,305.03		
10-27-20X3	37-CLR10294		10,963.84			
10-31-20X3	38-CPF0322365			95.00		
10-31-20X3	38-CPF0322366			15.06		
1140	ACCOUNT TOTAL	167.94	169,623.14	169,725.45	65.63	

Attachment SA-2

MAIL CODE: 4321		STATE CONTROLLERS OFFICE			PAGE NO: 4484 PROCESS	
REPORT NO: FC-320-35-P		FUND RECONCILIATION REPORT			DATE: 11-30-20X3	
FUND: 2255000 TRAINING FUND2		PERIOD ENDING 11-30-20X3				
ACCOUNT NBR	TITLE	BEGIN BAL	DEBITS	CREDITS	ENDING BAL	
DATE	POSTING REF -----DESCRIPTION-----					
1140	CASH IN STATE TREASURY	65.63				
11-06-20X3	29-SMC X31106		2,000.00			
11-06-20X3	37-CLO10321			1,172.41		
11-06-20X3	38-CPF0338191			782.69		
11-08-20X3	38-CLA0010332			5.70		
11-13-20X3	38-APO2311078		183.90			
11-15-20X3	29-SMD X31115			29,000.00		
11-15-20X3	36-\$PF0002861		2,161.66	68.58		
11-15-20X3	36-\$PF0002862		32,987.84	3,526.75		
11-15-20X3	36-PR 2320563			1,608.00		
11-15-20X3	36-PR 2320919			1,608.00		
11-15-20X3	36-PR 9232207		1,608.00			
11-15-20X3	37-CLO10347			269.15		
11-15-20X3	38-CPF0361358			7.00		
11-21-20X3	29-SMC X31121		1,000.00			
11-21-20X3	38-GER0183114			1,797.65		
11-21-20X3	39-IO23050075			18.07		
11-22-20X3	29-SMC X31122		1,000.00			
11-22-20X3	38-GER0183204			1,033.14		
11-28-20X3	29-SMC X31128		44,000.00			
11-28-20X3	37-CLO10364			54,305.03		
11-28-20X3	37-CLR10364		10,963.84			
1140	ACCOUNT TOTAL	65.63	95,905.24	95,202.17	768.70	

Attachment SA-3

Trial Balance Report (ZGL061)

Report ID: ZGL061	FI\$Cal	Page No: 2
Business Unit: 4321	DEPARTMENT OF TRAINING Trial Balance	Run Date: 12/17/20X3
Ledger: BUDLEGAL	As Of:11/30/X3	Run Time 11:23:47
Fiscal Year: 2023		
Period From: 1	To Period: 5	
Fund: 2255	Training Fund2	

ACCOUNT	ACCOUNT TITLE	BEGINNING BALANCE	DEBITS	CREDITS	ENDING BALANCE
5150900	Staff Benefits - Other	\$ 0.00	\$ 2,023.20	\$ 2,023.20	\$ 0.00
5301150	Conferences	\$ 0.00	\$ 10,887.88	\$ 10,886.50	\$ 81.38
5301400	Goods - Other	\$ 0.00	\$ 335.61	\$ 335.61	\$ 0.00
5301700	Office Supplies - Misc	\$ 0.00	\$ 5,997.87	\$ 5,935.66	\$ 62.21
5301750	Photography Supplies	\$ 0.00	\$ 475.98	\$ 475.98	\$ 0.00
5301800	Services & Rentals - Other	\$ 0.00	\$ 243.78	\$ 238.50	\$ 5.28
5302800	Photocopy Paper	\$ 0.00	\$ 188.15	\$ 183.56	\$ 4.59
5302900	Printing - Other	\$ 0.00	\$ 480.00	\$ 0.00	\$ 480.00
5304100	Cell Phones, PDAs, Pager Svcs	\$ 0.00	\$ 815.80	\$ 800.19	\$ 15.61
5320210	Travel - In State - OT Meals	\$ 0.00	\$ 211.92	\$ 211.92	\$ 0.00
5320220	Travel-In State-Per Diem Lodgi	\$ 0.00	\$ 4,016.04	\$ 4,016.04	\$ 0.00
5320230	Travel-In State-Per Diem Meals	\$ 0.00	\$ 294.54	\$ 289.49	\$ 5.05
5320240	Travel-In State-Per Diem Other	\$ 0.00	\$ 1,545.17	\$ 1,515.44	\$ 29.73
5320400	Travel-In State-Commercial Air	\$ 0.00	\$ 4,742.98	\$ 4,742.98	\$ 0.00
5320420	Travel-In State-Taxi & Shuttle	\$ 0.00	\$ 566.77	\$ 563.48	\$ 3.29
5320430	Travel-In State-Oth Transporta	\$ 0.00	\$ 84.75	\$ 84.75	\$ 0.00
5320440	Travel - In State -Private Car	\$ 0.00	\$ 739.20	\$ 732.41	\$ 6.79
5320450	Trav-In St-Pri Car Callback Mi	\$ 0.00	\$ 1,000.00	\$ 1,020.00	\$ -20.00
5320490	Travel - In State - Other	\$ 0.00	\$ 240.55	\$ 2,805.00	\$ -2,564.45
5320620	Travel - OST-Per Diem - Meals	\$ 0.00	\$ 1,696.63	\$ 1,615.84	\$ 80.79
5320800	Travel - OST - Commercial Air	\$ 0.00	\$ 789.69	\$ 789.69	\$ 0.00
5320810	Travel - OST - Rail/Bus/Taxi	\$ 0.00	\$ 286.57	\$ 272.92	\$ 13.65
5320830	Travel - OST - Private Car	\$ 0.00	\$ 12.64	\$ 12.04	\$ 0.60
5322200	Training - Facility Rental	\$ 0.00	\$ 250.00	\$ 250.00	\$ 0.00
5322400	Training - Tuition & Registrat	\$ 0.00	\$ 6,733.00	\$ 6,653.40	\$ 79.60
5340220	Administrative	\$ 0.00	\$ 570.00	\$ 570.00	\$ 0.00
5340290	Health and Medical	\$ 0.00	\$ 0.00	\$ 480.00	\$ -480.00
5340330	Consult & Prof Svcs-Interdept	\$ 0.00	\$ 538.98	\$ 562.98	\$ -24.00
5342600	Departmental Services - Other	\$ 0.00	\$ 34.98	\$ 34.98	\$ 0.00
5344000	Consolidated Data Centers	\$ 0.00	\$ 79.04	\$ 75.79	\$ 3.25
5346340	IT Services - Software Maint	\$ 0.00	\$ 17,193.55	\$ 17,193.55	\$ 0.00
5362480	Artworks and Paintings	\$ 0.00	\$ 243.60	\$ 121.80	\$ 121.80
5368025	Computers & Computer Equipment	\$ 0.00	\$ 4,974.57	\$ 4,974.62	\$ -0.05
5390950	SCO Inbound Interface Dept Exp	\$ 0.00	\$ 9,093.88	\$ 9,093.88	\$ 0.00
5710000	Est Distr Indirect & Recov Cst	\$ 0.00	\$ 76,000.00	\$ 76,000.00	\$ 0.00
6510000	Unapp InterUnit Cash Xfers In	\$ 0.00	\$ 354,729.49	\$ 354,729.49	\$ 0.00
6512400	Unapp Transfers Out-Pro Rata	\$ 0.00	\$ 2,735.00	\$ 0.00	\$ 2,735.00
6512500	Unapp Trans Out-Supp Pension	\$ 0.00	\$ 43.92	\$ 43.92	\$ 0.00
6520000	Unapp InterUnit Cash Xfers Out	\$ 0.00	\$ 352,346.74	\$ 352,346.74	\$ 0.00
6590000	Unapprop Cash Transfers - BLL	\$ 0.00	\$ 21,657.03	\$ 41,039.78	\$ -19,382.75

Fund User's Cash Transaction Reconciliation

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
SCO AGENCY RECONCILIATION REPORT ACTIVITIES:			
Total transactions in the "C" accounts (opposite sign)		(2,442.20)	(2,442.20)
Total transactions in the "Q" accounts (opposite sign)		0.00	0.00
Reconciling Items:			
			0.00
			0.00
TOTAL ADJUSTED SCO TRANSACTIONS	0.00	(2,442.20)	(2,442.20)
TRIAL BALANCE REPORT (BUDLEGAL)			
Fund User (BU 3456)			
Account 6590000	2c	2b	2d
Reconciling Items:	4b		
			0.00
			0.00
TOTAL ADJUSTED DEPARTMENTS' CASH TRANSACTIONS	0.00	(2,442.20)	(2,442.20)
VARIANCE			0.00

Tips

- Complete the SCO/Agency Reconciliation before completing Cash in State Treasury Account Reconciliation. The reconciling items and corrections from the SCO/Agency Reconciliation may affect the cash accounts.
- Correct any abnormal account balances on the Trial Balance Report timely as they may cause a reconciling difference in the cash accounts.
- For non-shared funds, balances in the 6510000 and 6520000 accounts should remain the same as 6/30/2020 balances.
- Cash activities after 6/30/2020 are reclassified from accounts 6510000 and 6520000 to account 1108000 or 6590000 for non-shared or shared funds, respectively.
- Pro Rata, SB 84, and Deposits in Surplus Money Investment Fund are reflected in the fund administrator BUs' BUDLEGAL cash balances; therefore, there should be no reconciling amounts associated with those fund-level transactions.
- GL/KK mismatches due to timing issues are allowed in periods 1 through 11, but they must be cleared by June 30th (in period 12). Refer to Job Aid FISCal.425 for instructions on identification and resolution.