

General Ledger  
Account Balance  
Reconciliation Part II –  
Non-Cash in State  
Treasury Accounts

Table of Contents

Purpose ..... 2

Reports/Queries for Reconciliation ..... 2

Reconciliation Steps ..... 2

Attachment 1 ..... 4

Attachment 2 ..... 5

Attachment 3 ..... 6

## **Purpose**

To reconcile Deposits in Surplus Money Investment Fund (SMIF) and other applicable general ledger (GL) account balances in departments' records against the corresponding balances maintained by the State Controller's Office (SCO). See SAM Sections [7921](#) for more information.

## **Reports/Queries for Reconciliation**

- SCO Fund Reconciliation Report
- Trial Balance Report (ZGL061) – BUDLEGAL
- Subsidiaries on File (RPTGL355) – BUDLEGAL
- DFQ\_GL\_01\_JOURNAL\_DETAIL

## **Reconciliation Steps**

The procedure outlined below provides the steps to reconcile Deposits in SMIF and other general ledger account balances applicable to Fund 1234, a fictitious non-shared fund, as of 9/30/20XX (period 3). See Attachment 1.

1. Complete the header section of the reconciliation worksheet. See Attachments 1 and 2.
  - a. Copy the asset and liability accounts listed on the SCO Fund Reconciliation Report, starting with Deposits in SMIF (GL 1210), if applicable. Include any subsidiary accounts shown on the report.

**Note:** For Cash in State Treasury (GL 1140), refer to Finance's *Cash in State Treasury Reconciliation Procedure* on the [FI\\$Cal Resources for Accounting webpage](#).

- b. Enter the corresponding COA value and description for each account/subsidiary account from step a.
2. Complete the **SCO FUND RECONCILIATION REPORT** section. See Attachments 1 and 2. Copy the **Ending Balance per SCO** from the September (period 3) SCO Fund Reconciliation Report.
  3. Complete the **TRIAL BALANCE REPORT (BUDLEGAL)** section. See Attachments 1 and 3. Run the Trial Balance Report (ZGL061) for the fund administrator Business Unit (BU) from the BUDLEGAL ledger. Then, enter the **Ending Balance per Department** for the applicable account codes.
    - a. For Deposits in SMIF, add accounts 1120000 (SMIF Deposits) and 1120100 (BLL – Deposits in SMIF) on the Trial Balance. Account 1120000 represents the balance in FI\$Cal from inception to 6/30/2020, while account 1120100 represents the total transactions after 6/30/2020.
    - b. If applicable, run the Subsidiaries on File (RPTGL355) to obtain balances at the detail level in FI\$Cal. The total of each account on the Subsidiaries on File must agree with the Trial Balance.
    - c. For shared funds, there could be multiple BUs remitting funds to Revenue/ Reimbursements Received in Advance (account 205xxxx/GL 34xx); in which case, the fund administrator needs to contact the remitting department(s) to provide a supporting document (e.g., Trial Balance) to validate their share of the account balance.
      - Insert additional rows to display each department's balance separately.

4. Confirm zero amount on the **VARIANCE** line or continue to step 5 to research the **Reconciling Items**.

The variance is calculated as the difference between the **Adjusted Ending Balance per SCO** and the **Adjusted Ending Balance per Department**.

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

Possible reasons for the reconciling amount include:

- a. Reconciling items from the prior month that remain outstanding.
  - o Review the prior month's reconciliation worksheet and research to determine if any of the reconciling items are still outstanding.
- b. Discrepancies between transactions posted in the SCO's legacy system and FI\$Cal during the reconciling period.
  - o Deposits in SMIF:
    - Run DFQ\_GL\_01\_JOURNAL\_DETAIL query from the BUDLEGAL ledger for the fund administrator BU in period 3, journal source CRJ.
    - Compare the amount in account 1120100 from the above step with the total debit and credit amounts in GL 1210 period 3 SCO Fund Reconciliation Report. If there is a difference, contact the FI\$Cal Service Center to resolve the issue.
  - o Other general ledger accounts:
    - Run DFQ\_GL\_01\_JOURNAL\_DETAIL query from the MODACCRL ledger for the fund administrator BU in period 3 to review the transactions posted to the applicable account code.
    - Confirm that the total activities in the MODACCRL ledger match the net debits and credits on the period 3 BUDLEGAL Trial Balance.
    - Compare the transactions against those listed under the corresponding general ledger account on the period 3 SCO Fund Reconciliation Report.

**Notes:**

- Interfund Loans Payable and Provision for Deferred Interfund Loans Payable related to SB 84 (payable to Fund 0681) post under BU 9892 in FI\$Cal MODACCRL ledger and fund administrators are no longer required to report the balances at year-end. As such, the balance per the SCO will appear as a variance in the reconciliation and should be footnoted.
- Other loan-related transactions may be interfaced and posted to a statewide BU in the MODACCRL ledger. To review the transactions, departments can run the DFQ\_GL\_01\_JOURNAL\_DETAIL query for the consolidated BU (BU CNSLD) using the secondary user ID. The Reporting Structure in the consolidated BU identifies the BU in which the original transaction is posted. Departments should research to determine the appropriate accounting treatment and reporting of those transactions and make corrections if necessary.

# Attachment 1

## DEPOSITS IN SMIF AND OTHER GENERAL LEDGER ACCOUNT RECONCILIATION

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

Fund Number: 1234

Fund Administrator BU: 4321

1a	UCM GL Account:	1210	2500	3410	4050	
	Subsidiary Account:			34100432100	40500001999	40500681600
1b	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)

### SCO FUND RECONCILIATION REPORT:

Ending Balance per SCO	2	2,639,000.00	1,548,816.76	(347,194.40)	(1,448,000.00)	(100,816.76)
Reconciling Items:						
ADJUSTED ENDING BALANCE PER SCO		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 Department	3a	2,639,000.00	3	1,448,000.00	(347,194.40)	3b	(1,448,000.00)	0.00
Reconciling Items:	5							
ADJUSTED ENDING BALANCE PER DEPARTMENT		2,639,000.00		1,448,000.00	(347,194.40)		(1,448,000.00)	0.00
VARIANCE	4	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 FISCAL MODACCRL ledger and departments are not required to report the balance to the SCO at year-end. Therefore, the balance per SCO shows as a variance in this reconciliation.

Prepared By: J.M. Duncanson

Date: 10/20/20XX

Reviewed By: Ree V. R.

Date: 10/21/20XX

## Attachment 2

## SCO Fund Reconciliation Reports

MAIL CODE: 4321		STATE CONTROLLERS OFFICE			PAGE NO: 1129 PROCESS	
REPORT NO: FC-320-35-P		FUND RECONCILIATION REPORT			DATE: 09-30-20XX	
FUND: 1234000 TRAINING FUND		PERIOD ENDING 09-30-20XX				
ACCOUNT NBR	TITLE	BEGIN BAL	DEBITS	CREDITS	ENDING BAL	
DATE	POSTING REF -----DESCRIPTION-----					
09-27-20XX	38-CPF0227414			10,355.47		
09-27-20XX	38-CPF0227654			5.00		
09-27-20XX	38-CPF0227674			50.00		
09-28-20XX	29-SMD XX0928			7,000.00		
09-28-20XX	38-CPF0232935			19.75		
09-28-20XX	38-CPF0232959			465.00		
09-28-20XX	38-CPF0233119			2,403.59		
09-28-20XX	47-CR\$0030793 9900000000016792171\$16792		9,683.00			
09-29-20XX	29-SMD XX0929			84,000.00		
09-29-20XX	38-CPF0235454			147.00		
09-29-20XX	47-CR\$0031230 9900000000016807171\$16807		3,290.00			
09-29-20XX	47-CR\$0031236 9900000000016815171\$16815		76,678.00			
09-29-20XX	47-CR\$0031237 9900000000016817171\$16817		4,207.00			
1140	ACCOUNT TOTAL	568.79	1,113,313.70	1,113,271.78	610.71	
1210	DEPOSITS IN SMIF	2,813,000.00				
09-01-20XX	29-SMC XX0901			2,000.00		
09-05-20XX	29-SMD XX0905		40,000.00			
09-06-20XX	29-SMD XX0906		34,000.00			
09-07-20XX	29-SMC XX0907			1,000.00		
09-11-20XX	29-SMD XX0911		40,000.00			
09-12-20XX	29-SMD XX0912		12,000.00			
09-13-20XX	29-SMC XX0913			221,000.00		
09-14-20XX	29-SMC XX0914			2,000.00		
09-15-20XX	29-SMC XX0915			4,000.00		
09-18-20XX	29-SMD XX0918		56,000.00			
09-20-20XX	29-SMC XX0920			119,000.00		
09-21-20XX	29-SMD XX0921		4,000.00			
09-22-20XX	29-SMC XX0922			75,000.00		
09-25-20XX	29-SMD XX0925		72,000.00			
09-26-20XX	29-SMC XX0926			4,000.00		
09-26-20XX	29-SMD XX0926		15,000.00			
09-27-20XX	29-SMC XX0927			110,000.00		
09-28-20XX	29-SMD XX0928		7,000.00			
09-29-20XX	29-SMD XX0929		84,000.00			
1210	ACCOUNT TOTAL	2,813,000.00	364,000.00	538,000.00	2,639,000.00	
2500	PROVISION FOR DEFERRED	1,548,816.76				
2500	ACCOUNT TOTAL	1,548,816.76			1,548,816.76	
3410	REVENUE COLLECTED IN ADVANCE	377,820.40-				
09-19-20XX	35-\$JS0000412		30,626.00			
3410	ACCOUNT TOTAL	377,820.40-	30,626.00		347,194.40-	
34100432100	DEPART OF TRAINING	377,820.40-				
09-19-20XX	35-\$JS0000412 REV ADV COLL VARIOUS CR		30,626.00			
34100111100	ACCOUNT TOTAL	377,820.40-	30,626.00		347,194.40-	
4050	INTERFUND LOANS PAYABLE	1,548,816.76-				

  

MAIL CODE: 4321		STATE CONTROLLERS OFFICE			PAGE NO: 1130 PROCESS	
REPORT NO: FC-320-35-P		FUND RECONCILIATION REPORT			DATE: 09-30-20XX	
FUND: 1234000 TRAINING FUND		PERIOD ENDING 09-30-20XX				
ACCOUNT NBR	TITLE	BEGIN BAL	DEBITS	CREDITS	ENDING BAL	
DATE	POSTING REF -----DESCRIPTION-----					
4050	ACCOUNT TOTAL	1,548,816.76-			1,548,816.76-	
40500001999	LOAN FROM 0001 TO 1234 FD	1,448,000.00-				
40500001999	ACCOUNT TOTAL	1,448,000.00-			1,448,000.00-	
40500681600	LOAN FROM 0681 FD TO 0830 FD	100,816.76-				
40500681600	ACCOUNT TOTAL	100,816.76-			100,816.76-	
5510	FUND EQUITY - APPROPRIATED	6,859,096.14				
5510	ACCOUNT TOTAL	6,859,096.14			6,859,096.14	
5530	FUND EQUITY--UNAPPROPRIATED	2,070,982.39-				
5530	ACCOUNT TOTAL	2,070,982.39-			2,070,982.39-	
6030	APPROPRIATIONS	6,859,096.14-				
6030	ACCOUNT TOTAL	6,859,096.14-			6,859,096.14-	

# Attachment 3

## Trial Balance Report (ZGL061)

Report ID: ZGL061		FISCAL		Page No: 1	
Business Unit: 4321		DEPARTMENT OF TRAINING Trial Balance		Run Date: 10/19/20XX	
Ledger: BUDLEGAL		As Of: 09/30/XX		Run Time: 12:59:45	
Fiscal Year: 20XX					
Period From: 1 To Period: 3					
Fund: 1234 Training Fund					

  

ACCOUNT	ACCOUNT TITLE	BEGINNING BALANCE	DEBITS	CREDITS	ENDING BALANCE
1101000	General Cash - CTS Accounts	\$ 14,888.00	\$ 0.00	\$ 14,888.00	\$ 0.00
1101200	Revolving Fund Cash	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
1108000	BLL Cash in State Treasury	\$ 927.53	\$ 0.00	\$ 69,991.89	\$ -69,064.36
1109100	Pending Cash Transfers - GL	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
1109110	SCO Legacy Interface Trans	\$ 0.00	\$ 1,050,875.32	\$ 1,050,875.32	\$ 0.00
1109140	Pnd Cash Tran-BLL Contra Asset	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
1109300	Pending Cash Transfers - AR	\$ 0.00	\$ 1,368,488.09	\$ 1,353,762.09	\$ 14,726.00
1110101	Intraunit Acc Acct-LD/PFA Alloc	\$ 210,364.11	\$ 87,871.73	\$ 301,861.90	\$ -3,626.06
1110110	Intraunit Pending PFA Accrual	\$ -210,364.11	\$ 210,364.11	\$ 0.00	\$ 0.00
1120000	SMIF Deposits	\$ 2,775,000.00	\$ 0.00	\$ 0.00	\$ 2,775,000.00
1120100	BLL - Deposits in SMIF	\$ -340,000.00	\$ 440,000.00	\$ 236,000.00	\$ -136,000.00
1200000	AR - Revenue	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
1200050	AR - Reimbursements	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
1200100	AR - Abatements	\$ 0.00	\$ 149.69	\$ 149.69	\$ 0.00
1200150	AR - Dishonored Checks	\$ 2,198.00	\$ 1,091.00	\$ 1,091.00	\$ 2,198.00
1209900	AR - Other	\$ 351,995.77	\$ 0.00	\$ 351,995.77	\$ 0.00
1240000	Due From Other Funds	\$ 229,667.50	\$ 0.00	\$ 229,667.50	\$ 0.00
1240020	Due From Labor Distribution	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
1290000	Provision For Deferred AR	\$ -354,193.77	\$ 353,086.77	\$ 1,091.00	\$ -2,198.00
1700000	Provi-Defer Interfund Loans AP	\$ 1,448,000.00	\$ 0.00	\$ 0.00	\$ 1,448,000.00
2000000	Accounts Payable - Control	\$ -203,829.23	\$ 151,401.96	\$ 154,915.44	\$ -207,342.71
2000100	Accrued Accounts Payable	\$ -56,554.03	\$ 66,614.67	\$ 0.00	\$ 10,060.64
2000300	Accounts Payable - Encumbrance	\$ 0.00	\$ 155,732.46	\$ 323,112.24	\$ -167,379.78
2010000	Due to Other Funds	\$ -16,943.67	\$ 16,943.67	\$ 0.00	\$ 0.00
2010020	Due to Labor Distribution	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
2020000	Due to Federal Government	\$ 0.00	\$ 626.14	\$ 626.14	\$ 0.00
2050000	Unearned Revenue	\$ -377,820.40	\$ 43,436.00	\$ 12,810.00	\$ -347,194.40
2090600	Pending Escheatments - AP	\$ 0.00	\$ 581.70	\$ 581.70	\$ 0.00
2500220	Interfund Loans Payable	\$ -1,448,000.00	\$ 0.00	\$ 0.00	\$ -1,448,000.00
3902000	Fund Balance - Unappropriated	\$ -2,025,400.96	\$ 0.00	\$ 0.00	\$ -2,025,400.96

## Subsidiaries on File (RPTGL355)

		Page No: 1	
		SUBSIDIARIES ON FILE	
		Department of Training - 4321	
		Fund 1234	
		Fiscal Year 20XX-XX	
		As of 09/30/20XX	
Business Unit: 4321 - Department of Training		Report ID: RPTGL355	
Fund: 1234 - Training Fund		Run Date: 10/19/20XX	
		Run Time: 12:58:19	
		Adjustment Period: 0	
		Ledger: BUDLEGAL	

  

ACCOUNT	ACCOUNT TITLE	DEBITS	CREDITS
1290000	PROVISION FOR DEFERRED AR		
1200150998	Prov Deferred A/R-Dishon Cks		2,198.00
TOTAL ACCOUNT	1290000		2,198.00
2500220	INTERFUND LOANS PAYABLE		
0001	General Fund	4321	Department of Training
			1,448,000.00
TOTAL ACCOUNT	2500220		1,448,000.00