

Bank Reconciliation Procedure

Reports and Queries:

For Reconciliation

Prior Month Bank Reconciliation Spreadsheet
FI\$Cal Trial Balance Report (By Period)
CTS (Bank) Statement
Deposit and Check Logs
DFQ_CM_02_BANK_REC_XREF

For Research

DFQ_AP_02_VOUCHERS_LISTING
DFQ_AR_13_CASH_RECEIPT_DTL

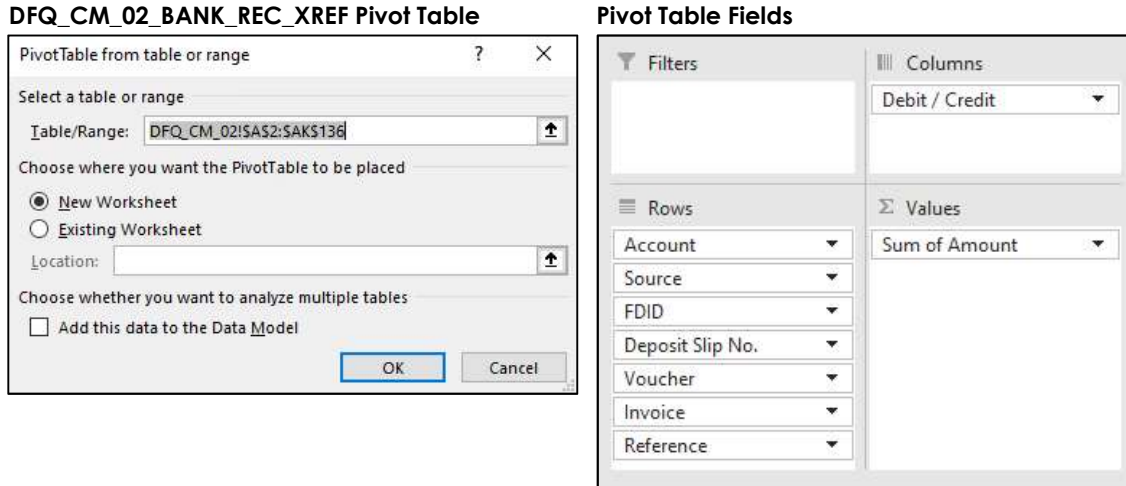
Bank Reconciliation Steps:

1. Transfer the ending balance from the prior month reconciliation to the current month reconciliation as the beginning balance. If there are outstanding reconciling items from the prior month, carry the reconciling items to the current month (this example has no reconciling items from prior month). See Attachments 1 and 2.
2. Input the total deposits and checks from the CTS Statement to the reconciliation. See Attachments 1 and 3.
3. Input the total debit and credit amounts from the Trial Balance Report to the reconciliation. See Attachments 1 and 4.
4. Reverse the prior month outstanding checks and in-transit deposits amounts. See Attachment 1.
5. Identify the in-transit deposits and outstanding checks, and transactions on the CTS Statement that does not belong to the department.
 - a. **In-Transit Deposits** – Compare the Deposit Log with the CTS Statement. In the Deposit Log under the “Posted” column, add a checkmark to the deposits that are posted on the CTS Statement. Calculate the total amount of deposits not posted, and input the total amount on the reconciliation as In-Transit Deposits. Any deposits on the CTS Statement that do not belong to the department and posted in error will be carried as an SCO reconciling item. See Attachments 1, 3, and 5.
 - b. **Outstanding Checks** – Compare the Check Log with the CTS Statement. In the Check Log under the “Cashed” column, add a checkmark to the checks that are cashed on the CTS Statement. Calculate the total amount of uncashed checks, and input the total amount on the reconciliation as Outstanding Checks. Any checks on the CTS Statement that do not belong to the department and posted in error will be carried as an SCO reconciling item. See Attachments 1, 3, and 6.
 - c. Review the outstanding checks to determine if Stop Payments are needed based on SAM Section [8045](#), and place a comment on the reconciliation. See Attachments 1 and 6.

Bank Reconciliation Procedure

6. Identify reconciling items by reviewing the FI\$Cal activity in DFQ_CM_02_BANK_REC_XREF against the CTS Statement and departmental logs to ensure transactions are recorded to the correct cash account.

Create a Pivot Table of the DFQ_CM_02 query to assist with reviewing the activity:



Review the activities for each type of transaction, and use the table as a crosswalk to compare transactions based on the common field:

- a. **Deposits** – Compare the Deposit Log with the DFQ_CM_02 to ensure current period deposits are recorded. Add a checkmark for deposits entered correctly. See Attachments 5 and 7.
- b. **Replenishments** – Compare the Replenishment Vouchers on the DFQ_CM_02 with the CTS Statement. Add a checkmark for Replenishment Vouchers posted on the CTS Statement. See Attachments 3 and 7.
- c. **Checks** – Compare the Check Log with the DFQ_CM_02 to ensure checks issued in the current month are recorded. Add a checkmark for checks entered correctly. See Attachments 6 and 7.
- d. **Remittances** – Compare the FI\$Cal Remittances on the DFQ_CM_02 with the CTS Statement. Add a checkmark for FI\$Cal Remittances posted on the CTS Statement. See Attachments 3 and 7.

Type of Transaction	FI\$Cal (DFQ_CM_02)	CTS Statement/Departmental Logs
Deposits	Deposit Slip Number	Deposit Log – Deposit Slip Number
Replenishments	Voucher Number	CTS Statement – “00R”+Last seven digits of Voucher Number
Checks	Reference	Check Log – Check Number
Remittances	FDID	CTS Statement – “00”+Last five digits of FDID

Bank Reconciliation Procedure

7. Input the reconciling items on the reconciliation, and include a description for each item. See Attachments 1, 3, 6, and 7.

DEPARTMENT OF TRAINING
 GENERAL CHECKING ACCOUNT RECONCILIATION
 FOR PERIOD ENDING SEPTEMBER 30, 2023 (PERIOD 3)

ORG CODE: 1234
 ACCT NO: 123

	A	B	C	D	
	Beginning Balance as of 09/01/2023	DEPOSITS	CHECKS	Ending Balance as of 09/30/2023	COMMENTS/ CORRECTIONS
PER FIŞCAL BANK STATEMENT REGISTER:		Step 2 - Bank Statement Amounts for Current Period		0.00	
Outstanding Checks:					
08/31/2023			Step 4 - Reversal of prior month outstanding checks	0.00	
09/30/2023			Step 5 - Outstanding checks as of current period	0.00	
In-Transit Deposits:					
08/31/2023		Step 4 - Reversal of prior month in-transit deposits		0.00	
09/30/2023		Step 5 - In-transit deposits as of current period		0.00	
SCO Reconciling Items:	Step 1 - Ending Balances from Prior Month Bank Reconciliation				
Step 5 - Errors identified on the CTS Statement.		Step 5 - Errors identified on the CTS Statement.		0.00	
				0.00	
				0.00	
SCO ADJUSTED BAL		0.00	0.00	0.00	
PER FIŞCAL LEDGER ACTIVITY		DEBIT	CREDIT		
CTS 000000123 1101000-General Cash		Step 3 - Trial Balance Amounts for Current Period		0.00	
CTS 000000123 1101200-Revolving Fd Cash				0.00	
CTS 000000123 1101400-Agency Trust Fd Cash				0.00	
TOTAL FIŞCAL		0.00	0.00	0.00	
FIŞCAL Reconciling Items:		DEBIT	CREDIT		
Steps 1 & 7 - Reconciling Items Descriptions		Step 7 - Reconciling Items Amounts		0.00	
				0.00	
				0.00	
ADJ FIŞCAL BALANCE	0.00	0.00	0.00	0.00	

Check Figure 0.00 0.00 0.00

Performed by: _____

Date: _____

Reviewed by: _____

Date: _____

**DEPARTMENT OF TRAINING
GENERAL CHECKING ACCOUNT RECONCILIATION
FOR PERIOD ENDING AUGUST 31, 2023 (PERIOD 2)**

ORG CODE: 1234

ACCT NO: 123

	A	B	C	D	
	Beginning Balance as of 08/01/2023	DEPOSITS	CHECKS	Ending Balance as of 08/31/2023	COMMENTS/ CORRECTIONS
PER SCO BANK STATEMENT REGISTER:	182,220.19	54,919.67	(2,249.91)	1	
Outstanding Checks:					
07/31/2023	(2,354.08)		2,354.08		
08/31/2023			(5,982.94)		
In-Transit Deposits:					
07/31/2023	0.00	0.00			
08/31/2023		0.00			
SCO Reconciling Items:					
SCO ADJUSTED BAL	179,866.11	54,919.67	(5,878.77)		
PER FISCAL LEDGER ACTIVITY		DEBIT	CREDIT		
CTS/ORF 000000123					
1101000-General Cash	22,141.25	58,375.83	(29,377.41)		
CTS/ORF 000000123					
1101200-Revolving Fd Cash	179,776.11	4,640.00	(6,648.77)		
TOTAL FISCAL	201,917.36	63,015.83	(36,026.18)	228,907.01	
FISCAL Reconciling Items:		DEBIT	CREDIT		
Remittance 00\$1655 posted in period 1 on the bank statement, but FISCAL cash clearing posted in period 2.	(22,051.25)		22,051.25	0.00	
ADJ FISCAL BALANCE	179,866.11	63,015.83	(13,974.93)	228,907.01	
	0.00	0.00		0.00	

Performed by: _____

Date: _____

Reviewed by: _____

Date: _____

SECTION 16305 - 16305.8 GOVERNMENT CODE

CONTROLLER OF CALIFORNIA
DIVISION OF ACCOUNTING AND REPORTING

PERIOD ENDING 09-30-2023

ACCOUNT NO. 123

MAIL CODE: 1234

GENERAL CHECKING/REV FUND
DEPARTMENT OF TRAINING

BALANCE FORWARD	DEPOSITED IN TREASURY THIS PERIOD	CHECKS PAID THIS PERIOD	NEW BALANCE
\$234,889.95	\$13,413.77	\$54,896.03- (2)	\$193,407.69

CHECK LISTING ACCOUNT NO. 123

CHECK				CHECK				CHECK						
MO	DY	NUMBER	EXPL.	AMOUNT	MO	DY	NUMBER	EXPL.	AMOUNT	MO	DY	NUMBER	EXPL.	AMOUNT
09	14	01001147		\$500.00-✓	09	07	01001148		\$350.00-✓	09	01	01001149		\$5,008.86-✓
09	18	01001152		\$25.00-✓	09	21	01001153		\$50.00-✓	09	29	01001160		\$3,643.51-✓
09	05	05020244		\$725.15-	09	05	00\$1656		\$138.51-✓	09	01	00\$1658		\$1,835.00-✓
09	01	00\$1660		\$41,875.00-✓	09	18	00\$1662		\$745.00-✓					
TOTAL CHECKS										COUNT	11	AMOUNT	\$54,896.03-	

DEPOSIT LISTING ACCOUNT NO. 123

OFFICE				OFFICE				OFFICE						
MO	DY	NUMBER	EXPL.	AMOUNT	MO	DY	NUMBER	EXPL.	AMOUNT	MO	DY	NUMBER	EXPL.	AMOUNT
09	08		00R0015332	\$2,250.00✓	09	08		00R0015333	\$3,750.00✓	09	08		00R0015334	\$630.00✓
09	08		00R0015335	\$750.00✓	09	11		00R0015336	\$19.91✓	09	22		00R0015369	\$260.00✓
09	12	000	2123000404	\$5,008.86✓	09	18	000	2123000405	\$745.00✓ (5a)					
TOTAL DEPOSITS										COUNT	8	AMOUNT	\$13,413.77	

Reconciling Items:

(1) Check #05020244 - \$725.15 cashed under BU 1234 incorrectly. } (7)

Department of Training
 Trial Balance Report
 As of 09/30/2023

Business Unit: 1234
 Ledger: BUDLEGAL
 Fiscal Year: 2023
 Period From: 3 To Period: 3

Run Date: 10/17/2023
 Run Time: 14:22:59

Fund: 000000123 General Checking/Rev Fund

<u>ACCOUNT</u>	<u>ACCOUNT TITLE</u>	<u>BEGINNING BALANCE</u>	<u>DEBITS</u>	<u>CREDITS</u>	<u>ENDING BALANCE</u>
1100000	Cash on Hand	\$ 100.00	\$ 0.00	\$ 0.00	\$ 100.00
1101000	General Cash - CTS Accounts	\$ 51,139.67	\$ 5,828.86	\$ 55,295.03	\$ 1,673.50
1101200	Revolving Fund Cash	\$ 177,767.34	\$ 17,168.77	\$ 10,206.68	\$ 184,729.43
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
1109200	Pending Cash Transfers - AP	\$ 0.00	\$ 16,363.11	\$ 16,363.11	\$ 0.00
1109300	Pending Cash Transfers - AR	\$ 0.00	\$ 5,083.86	\$ 5,083.86	\$ 0.00
1200375	AR - CalATERS Adv Repl in Proc	\$ 0.00	\$ 407.43	\$ 0.00	\$ 407.43
1200900	Refunds Clearing	\$ 0.00	\$ 75.00	\$ 75.00	\$ 0.00
1240000	Due From Other Funds	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
1301100	Expense Advances	\$ 8,509.91	\$ 8,449.00	\$ 12,159.91	\$ 4,799.00
1301200	Travel Advances	\$ 407.43	\$ 0.00	\$ 407.43	\$ 0.00
1301300	Salary Advances	\$ 13,215.32	\$ 2,931.68	\$ 5,008.86	\$ 11,138.14
1301950	SCO Inbound Interface Dept Ex	\$ 0.00	\$ 4,368.66	\$ 0.00	\$ 4,368.66
2000000	Accounts Payable - Control	\$ 0.00	\$ 7,865.59	\$ 7,865.59	\$ 0.00
2010000	Due to Other Funds	\$ (200,000.00)	\$ 0.00	\$ 0.00	\$ (200,000.00)
2021000	Due to Local Governments	\$ 0.00	\$ 15,750.00	\$ 15,750.00	\$ 0.00
2090050	Unapplied Receipts	\$ (43,923.51)	\$ 49,677.37	\$ 5,753.86	\$ 0.00
2090100	Uncleared Collections-CTS Fund	\$ (7,216.16)	\$ 0.00	\$ 0.00	\$ (7,216.16)
Total Fund:	0000000123	\$ 0.00	\$ 133,969.33	\$ 133,969.33	\$ 0.00
Total:			\$ 133,969.33	\$ 133,969.33	

**BU 1234 - Department of Training
FI\$Cal Deposit Log
FY 2023-24**

Posted in CTS	in	FI\$Cal		posit Slip Date	Payment Date	BANK ACCOUNT	Deposit Slip No.	Control Total	Comments	Remittance JE # (CR\$XXXXXXX)	CR\$ JE DATE	Remittance Amount
✓	✓	1656	2	08/02/2023	08/30/2023	123	2123000401	\$ 7,264.67	General Fund Abatement - \$138.51 Uncleared Collections - \$7,126.16	CR\$0022933	09/05/2023	\$ 138.51
✓	✓	1658	2	08/23/2023	08/30/2023	123	2123000402	\$ 1,835.00	General Fund Reimbursement - \$350 General Fund Abatement - \$1,485	CR\$0022398	09/01/2023	\$ 1,835.00
✓	✓	1660	2	08/31/2023	09/05/2023	123	2123000403	\$ 41,950.00	General Fund Reimbursement - \$41,875; Refund to SFAC Student - \$75	CR\$0022934	09/05/2023	\$ 41,875.00
5a	6a								Salary Advance Reimbursement - \$5,008.86	N/A	N/A	N/A
									General Fund Abatement - \$745.00	CR\$0023561	09/18/2023	\$ 745.00

In-Transit Deposits as of 09/30/2023: 5a -

Check Log

Cashed	Recorded in FI\$Cal	Check Date	Cash Type	Check #	Payee	Check Amount	Brief Description	Voucher ID	Manual	VOIDED
5b				-			Refund 02242021	00012787		5c
				-	-		Refund - SAM Section 8594	00015057		
				-			Career Fair Registration	00015298		
				-			Career Fair Registration	00015299		
				-			Salary Advance	00015304		
	6c			-			Career Fair Registration	00015323		
				-			Career Fair Registration	00015324		
				-			SFAC Overpayment Refund	00015321		
				-			SFAC Overpayment Refund	00015320		
				-			Career Fair Registration	00015322		
				-			Recruitment Fair	00015365		
				-			Recruitment Fair	00015366		
				-			Conference	00015391		(2)
				-			Recruitment Fair	00015398		
				-			Salary Advance	00015410	Yes	(3)
				-			Salary Advance			Yes

Outstanding Checks as of 09/30/2023:

5b

Reconciling Items:

- (2) Check #123-1001157 - Voucher #00015391 entered with wrong cash type.
- (3) Check #123-1001160 - Manually issued in period 3, and recorded in FI\$Cal in period 4.

7

Sum of Amount						Debit / Credit					
Account	FDID	Deposit Slip No.	Voucher	Invoice	Reference	Source	Journal ID	Debit	Credit	Grand Total	
1101000	1656	2123000401				ARD	AR11312161		(138.51)	(138.51) ✓	6d
	1658	2123000402				ARD	AR11303345		(1,835.00)	(1,835.00) ✓	6d
	1660	2123000403				ARD	AR11312161		(41,950.00)	(41,950.00) ✓	6d
						CAE	CRD1314018	75.00		75.00 ✓	6d
	1661	2123000404				ARD	AR11363886	5,008.86		5,008.86 *	6a
							AR11498681		(5,008.86)	(5,008.86) *	6a
	1662	2123000405				ARD	AR19819437	745.00		745.00 ✓	6a
							AR19827592		(745.00)	(745.00) ✓	6d
			00015320	DMV_SFAC_Refund	1001153	CAS	CPP1318074		(50.00)	(50.00) ✓	6c
			00015321	DOF_SFAC_Refund	1001152	CAS	CPP1318074		(25.00)	(25.00) ✓	6c
			00015391	Chk Rea FTA 092023-3262-3172	1001157	CAS	CPP1466884		(1,174.00)	(1,174.00) (4)	6c
						TR	TR09359434		(725.15)	(725.15) (5)	6c
							TR09709709		(3,643.51)	(3,643.51) (6)	6c
Grand Total								5,828.86	(55,295.03)	(49,466.17)	

Sum of Amount						Debit / Credit					
Account	FDID	Deposit Slip No.	Voucher	Invoice	Reference	Source	Journal ID	Debit	Credit	Grand Total	
1101200	1661	2123000404				CAE	CRD1501402	5,008.86		5,008.86 ✓	6a
			00015322	Check Request_CSUS_2916	1001154	CAS	CPP1318074		(575.00)	(575.00) ✓	6c
			00015323	Check Request_UC Davis_3205	1001150	CAS	CPP1318074		(550.00)	(550.00) ✓	6c
			00015324	Check Request_UC Davis_3208	1001151	CAS	CPP1318074		(500.00)	(500.00) ✓	6c
			00015332	Replenish Voucher #00015174		CAS	CPP1342245	2,250.00		2,250.00 ✓	6b
			00015333	Replenish Voucher #00015191		CAS	CPP1342245	3,750.00		3,750.00 ✓	6b
			00015334	Replenish Voucher #00015211		CAS	CPP1342245	630.00		630.00 ✓	6b
			00015335	Replenish Voucher #00015225		CAS	CPP1342245	750.00		750.00 ✓	6b
			00015336	Replenish Voucher #00015272		CAS	CPP1352509	19.91		19.91 ✓	6b
			00015365	Chk Req_CSUS ACCT SOC_FALL-05	1001155	CAS	CPP1421292		(575.00)	(575.00) ✓	6c
			00015366	Chk Req_CSUS ACCT SOC_FALL-08	1001156	CAS	CPP1421292		(275.00)	(275.00) ✓	6c
			00015369	Replenish Voucher #00015208		CAS	CPP1443868	260.00		260.00 ✓	6b
			00015398	Ch Request_Beta Alpha Psi_2415	1001158	CAS	CPP1486255		(300.00)	(300.00) ✓	6c
			00015410	Salary Advance_S Melendez_Sept23	1001159	CAS	CPP1496070		(2,931.68)	(2,931.68) ✓	6c
			00015475	Check Request_NASACT_LDU	1001161	CAS	CPP1497000	4,500.00	(4,500.00)	0.00 *	6c
Grand Total								17,168.77	(10,206.68)	6,962.09	

* Net Zero Transactions

Reconciling Items:

- (4) Voucher #00015391 - Check #1001157 recorded in wrong cash type.
- (5) Journal ID TR09359434 - Other agency check (Check #05020244) cashed under BU 1234 incorrectly, and recorded in FI\$Cal.
- (6) Journal ID TR09709709 - Check #1001160 manually issued and cashed in period 3.

