

## Revolving Fund Reconciliation Procedure

### **Reports and Queries:**

#### For Reconciliation

FI\$Cal Trial Balance Report  
Cash Book  
DFQ\_ORF\_01\_SALARY\_ADV\_BAL  
DFQ\_ORF\_03\_EXPENSE\_ADV\_BAL  
FI\$Cal Unreimbursed ORF Payment Report

#### For Research

DFQ\_AP\_02\_VOUCHERS\_LISTING  
DFQ\_AR\_13\_CASH\_RECEIPT\_DTL

### **Revolving Fund Reconciliation Steps – Worksheet (A):**

1. Use the Trial Balance Report to input the balances for accounts listed on the reconciliation worksheet. (In this example, the balance in the Cash on Hand account represents the department's petty cash fund.) See Worksheet (A) and Attachment 1.
2. The Total Revolving Fund Assets and Account 2010000-Due to Other Funds should net to zero. If not, review the DFQ\_AP\_02\_VOUCHERS\_LISTING and DFQ\_AR\_13\_CASH\_RECEIPT\_DTL to identify possible cash type errors. List the transactions with cash type errors as reconciling items on the worksheet. See Worksheet (A) and Attachment 2.
3. Identify unrecorded deposits and checks by comparing the Cash Book transactions with the FI\$Cal queries to identify unrecorded transactions.
  - a. **Unrecorded Deposits** – Filter the cash book transactions to review deposits and replenishments. For deposits, ensure the transactions are recorded by reviewing the DFQ\_AR\_13\_CASH\_RECEIPT\_DTL query. For replenishments, ensure transactions are recorded by reviewing the DFQ\_AP\_02\_VOUCHERS\_LISTING. Add a checkmark for transactions that have been entered. See Attachments 2, 3, and 4.
  - b. **Unrecorded Checks** – Filter the cash book transactions to review checks. Ensure the transactions are recorded by reviewing the DFQ\_AP\_02\_VOUCHERS\_LISTING query. Add a checkmark for transactions that have been entered. See Attachments 2 and 4.
4. Once identified, add the unrecorded transactions to the ORF Reconciliation Worksheet (A) and include the account numbers affected by the reconciling items. See Worksheet (A) and Attachment 4.

## Revolving Fund Reconciliation Procedure

### **Revolving Fund Subsidiaries Steps – Worksheet (B):**

5. List the outstanding advances on the worksheet. Use the queries and report below to identify the unreimbursed advances.
  - a. **Expense Advances** – Use the DFQ\_ORF\_03\_EXPENSE\_ADV\_BAL query, and copy the outstanding advances to the worksheet. See Worksheet (B) and Attachment 5.
  - b. **Travel Advances** – Use the FISCAL Unreimbursed ORF Payment Report, and copy the outstanding advances to the worksheet. (In this example, there are no outstanding travel advances). See Attachment 6.
  - c. **Salary Advances** – Use the DFQ\_ORF\_01\_SALARY\_ADV\_BAL query, and copy the outstanding advances to the worksheet. See Worksheet (B) and Attachment 7.
6. If any transactions were identified as unrecorded in the Revolving Fund Reconciliation – Worksheet (A) and affect the advance accounts, include the unrecorded transactions as outstanding advances. See Worksheet (A) and Worksheet (B).
7. Once completed, review the outstanding advances on the worksheet and determine if any advances are past due based on the reimbursement timeframe. See Worksheet (B).

**Department of Training (1234)**  
**Office Revolving Fund Reconciliation**  
**As of September 30, 2023**

Account	Account Title	Ending Balance Per Trial Balance
1101200	Revolving Fund Cash	184,729.43
1100000	Cash on Hand:	
	a. Cash Purchase Fund (Petty Cash)	100.00
	b. Change Fund	
	c. Undeposited Revolving Fund Receipts <sup>1</sup>	
1200375	Accounts Receivable-CalATERS Advance Replenishment in Process <sup>2</sup>	407.43
1301100	Expense Advances	4,799.00
1301200	Travel Advances	-
1301300	Salary Advances	11,138.14
	<b>Total Revolving Fund Assets:</b>	<b>201,174.00</b>
<b>2010000</b>	<b>Due to Other Funds <sup>3</sup></b>	<b>(200,000.00)</b>
<b>Reconciling Items:</b>		
1101200	Voucher 00015391 - Incorrect Cash Type was used; Gen Cash was used instead of ORF Cash	(1,174.00)
1301300	CHK 123-1001160 09/27/2023 - Salary Advance not recorded in FI\$Cal	3,643.51
1101200	CHK 123-1001160 09/27/2023 - Salary Advance not recorded in FI\$Cal	(3,643.51)
1200375	Warrant 05-220007 received 09/30/2023 for Travel Advance recovery and deposited in October 2023	(407.43)
1100000	Warrant 05-220007 received 09/30/2023 for Travel Advance recovery and deposited in October 2023	407.43
	Variance	-

Prepared By and Date Completed: \_\_\_\_\_

Reviewed By and Date Completed: \_\_\_\_\_

**Notes:**

- 1 Revolving Fund recovery warrants received the month being reconciled but not deposited until the following month.
- 2 The travel expense advance reimbursement voucher will debit a balance in Account 1200375. This balance must be made whole by depositing the travel advance recovery warrant generated by SCO.
- 3 This account shows the amount of revolving fund withdrawn from appropriation or pursuant to statute.

**Department of Training (1234)**  
**Office Revolving Fund Reconciliation - Subsidiaries**  
**As of September 30, 2023**

Account	Account Title		Ending Balance Per Trial Balance and Adjustments
	Check Date	Description	Amount
<b>1301100</b>	<b>Expense Advances</b>		<b>4,799.00</b>
	08/29/2023	V#00015298 - Career Fair	500.00
	08/29/2023	V#00015299 - Career Fair	350.00
	09/05/2023	V#00015322 - Job & Internship Career Fair	575.00
	09/05/2023	V#00015323 - Career Fair	550.00
	09/05/2023	V#00015324 - Career Fair	500.00
	09/18/2023	V#00015365 - Recruit Event- Meet the Firms	575.00
	09/18/2023	V#00015366 - Recruit Event-General Meeting	275.00
	09/25/2023	V#00015391 - Rev & Tax Research Conf.	1,174.00
	09/26/2023	V#00015398 - Recruitment Event	300.00
<b>1301200</b>	<b>Travel Advances</b>		<b>-</b>
<b>1301300</b>	<b>Salary Advances</b>		<b>14,781.65</b>
	05/31/2023	Rylan Daugherty	2,861.84
	07/26/2023	Mohamed Fischer	5,344.62
	09/27/2023	Shamar Melendez	2,931.68
	09/27/2023	Madelyn Nelson	3,643.51

\* Salary advances have been unrecovered for more than 30 days, and will request for status.

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

Business Unit: 1234  
 Ledger: BUDLEGAL  
 Fiscal Year: 2023  
 Period From: 1 To Period: 3

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

Fund: 000000123 General Checking/Rev Fund

ACCOUNT	ACCOUNT TITLE	BEGINNING BALANCE		DEBITS		CREDITS		ENDING BALANCE
1100000	Cash on Hand	\$	100.00	\$	0.00	\$	0.00	\$ 100.00 1
1101000	General Cash - CTS Accounts	\$	638,758.45	\$	124,588.46	\$	761,673.41	\$ 1,673.50
1101200	Revolving Fund Cash	\$	185,237.64	\$	43,046.48	\$	43,554.69	\$ 184,729.43 1
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	\$	60,325.74	\$	60,325.74	\$ 0.00
1109300	Pending Cash Transfers - AR	\$	0.00	\$	16,991.81	\$	16,991.81	\$ 0.00
1200375	AR - CalATERS Adv Repl in Proc	\$	0.00	\$	407.43	\$	0.00	\$ 407.43 1
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	\$	6,811.30	\$	25,328.91	\$	27,341.21	\$ 4,799.00 1
1301200	Travel Advances	\$	407.43	\$	770.00	\$	1,177.43	\$ 0.00
1301300	Salary Advances	\$	7,443.63	\$	13,285.16	\$	9,590.65	\$ 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	\$	40,584.90	\$	40,584.90	\$ 0.00
2010000	Due to Other Funds	\$	(200,000.00)	\$	0.00	\$	0.00	\$ (200,000.00) 1
2021000	Due to Local Governments	\$	0.00	\$	32,330.00	\$	32,330.00	\$ 0.00
2090050	Unapplied Receipts	\$	(638,668.45)	\$	755,955.75	\$	117,287.30	\$ 0.00
2090100	Uncleared Collections-CTS Fund	\$	(90.00)	\$	100.00	\$	7,226.16	\$ (7,216.16)
Total Fund:	0000000123	\$	0.00	\$	1,118,158.30	\$	1,118,158.30	\$ 0.00
Total:				\$	1,118,158.30	\$	1,118,158.30	

List of AP Voucher w/ Pmt Info

\*Business Unit = 1234  
 \*Accounting Date From = 2023-09-01  
 \*Accounting Date To = 2023-09-30  
 \*As of Date = 2023-10-15  
 Fund = (Blank for All) = 000000123

Unit	Voucher ID	Origin	Voucher Style	Invoice Number	Invoice Date	Invoice Received	Supplier ID	Description	Amount	Fund	Account	Acctg Date	Payment Meth	Cash Type	Reference	Date	Payment Selection Status
1234	00015320	ONL	REG	DMV_SFAC_Refund	09/01/2023	09/01/2023	DEP1274000	SFAC_Overpymt Refund	50.00	000000123	1200900	09/05/2023	CHK	General Cash	1001153	09/05/2023	Paid
1234	00015321	ONL	REG	DOF_SFAC_Refund	09/01/2023	09/01/2023	DEP1082000	SFAC_Overpymt Refund	25.00	000000123	1200900	09/05/2023	CHK	General Cash	1001152	09/05/2023	Paid
1234	00015322	ONL	REG	Check Request_CSUS_2914	08/31/2023	08/31/2023	UNIV678000	Job & Internship Career Fair	575.00	000000123	1301100	09/05/2023	CHK	Office Revolving Fund	1001154	09/05/2023	Paid
1234	00015323	ONL	REG	Check Request_UC Davis_320	08/31/2023	08/31/2023	0000003956	Career Fair	550.00	000000123	1301100	09/05/2023	CHK	Office Revolving Fund	1001150	09/05/2023	Paid
1234	00015324	ONL	REG	Check Request_UC Davis_320	08/31/2023	08/31/2023	0000003956	Career Fair	500.00	000000123	1301100	09/05/2023	CHK	Office Revolving Fund	1001151	09/05/2023	Paid
1234	00015332	ONL	JRNL	Replenish Voucher #00015174	07/12/2023	07/12/2023	0000004075	Replenish - Training	(2,250.00)	000000123	1301100		CHK	Warrant			Canceled
1234	00015333	ONL	JRNL	Replenish Voucher #00015191	07/14/2023	07/14/2023	0000004075	Replenishment - Conference	(3,750.00)	000000123	1301100		CHK	Warrant			Canceled
1234	00015334	ONL	JRNL	Replenish Voucher #0001521	07/25/2023	07/25/2023	00000081172	Replenishment - Trainina	(630.00)	000000123	1301100		CHK	Warrant			Canceled
1234	00015335	ONL	JRNL	Replenish Voucher #00015225	07/28/2023	07/28/2023	0000004075	Replenishment - Conference	(750.00)	000000123	1301100		CHK	Warrant			Canceled
1234	00015336	ONL	JRNL	Replenish Voucher #00015272	08/21/2023	08/21/2023	0000009541	Replenish - Renewal Art Ins	(19.91)	000000123	1301100		CHK	Warrant			Canceled
1234	00015345	ONL	REG	Chk Req_CSUS_FALL-05	09/15/2023	09/15/2023	0000004327	Training	575.00	000000123	1301100	09/19/2023	CHK	Office Revolving Fund	1001155	09/19/2023	Paid
1234	00015366	ONL	REG	Chk Req_CSUS_FALL-08	09/15/2023	09/15/2023	0000004327	Training	275.00	000000123	1301100	09/19/2023	CHK	Office Revolving Fund	1001156	09/19/2023	Paid
1234	00015369	ONL	JRNL	Replenish Voucher #00015208	07/21/2023	07/21/2023	00000081172	Replenish - Training	(260.00)	000000123	1301100		CHK	Warrant			Canceled
1234	00015391	ONL	REG	Chk Req_FTA_092023-3262-31	09/21/2023	09/21/2023	0000003720	Rev & Tax Research Conf.	1,174.00	000000123	1301100	09/25/2023	CHK	General Cash	1001157	09/25/2023	Paid
1234	00015398	ONL	REG	Ch Request_Beta Alpha Psi_24	09/21/2023	09/21/2023	00000039554	Conference	300.00	000000123	1301100	09/26/2023	CHK	Office Revolving Fund	1001158	09/26/2023	Paid
1234	00015410	ONL	REG	Salary Advance_S Melendez	09/27/2023	09/27/2023	EMP1247384	Salary Advance_S Melendez	2,931.68	000000123	1301300	09/27/2023	CHK	Office Revolving Fund	1001159	09/27/2023	Paid
1234	00015475	ONL	REG	Check Request_NASACT_LDU	09/29/2023	09/29/2023	0000004075	Conference	4,500.00	000000123	1301100		CHK	Office Revolving Fund			Closed

Pivot Table for DFQ\_AP\_02:

Payment Select (Multiple Items) (Closed status removed)

Voucher Sty	Account	Voucher ID	Cash Type			Grand Total		
			General Cash	Office Revolving Fund	Warrant			
JRNL	1301100	00015332			(2,250.00)	(2,250.00)	✓	3a
		00015333			(3,750.00)	(3,750.00)	✓	3a
		00015334			(630.00)	(630.00)	✓	3a
		00015335			(750.00)	(750.00)	✓	3a
		00015336			(19.91)	(19.91)	✓	3a
		00015369			(260.00)	(260.00)	✓	3a
REG	1301100	00015322		575.00		575.00	✓	3b
		00015323		550.00		550.00	✓	3b
		00015324		500.00		500.00	✓	3b
		00015365		575.00		575.00	✓	3b
		00015366		275.00		275.00	✓	3b
		00015391	1,174.00			1,174.00	(1) 2	3b
		00015398		300.00		300.00	✓	3b
	1301300	00015410		2,931.68		2,931.68	✓	3b
<b>Grand Total</b>			<b>1,174.00</b>	<b>5,706.68</b>	<b>(7,659.91)</b>	<b>(779.23)</b>		

Reconciling Items:

(1) Voucher 00015391 for Check #1001157 - Incorrect Cash Type used; General Cash was used instead of Revolving Fund. } 2

**Cash Receipt** 4

\*Business Unit = 1234

\*Payment AcctgDt From = 2023-09-01

\*Payment AcctgDt To = 2023-09-30

Bank Account~ (% or Blank All) = 123

Fund ~ (% or Blank for All) = 000000123

Deposit Unit	Deposit ID	Bank Code	Bank Account	Bank Deposit Number	Payment ID	Payment Acctg Date	Payment Amount	Cash Type	Distrib Seq	GL Unit	Distribution Amount	Fund	ENY	Account	Journal Date
1234	1660	STATE	123	2123000403	REFUND_SFAC	09/05/2023	75.00	GEN	1	1234	(75.00)	000000123	2023	1200900	09/05/2023
1234	1661	STATE	123	2123000404	ORF-SAL ADV	09/29/2023	5,008.86	ORF	1	1234	(5,008.86)	000000123	2023	1301300	09/29/2023

✓ 3a

## Revolving Fund Cash Book

**Summary:**

	<u>Cash Book Activity</u>	<u>Trial Balance Activity</u>	<u>Difference</u>
Expense Advances and Replenishments (1301100):	2,012.30	2,012.30	-
Travel Advances and Recovery Warrants (1200375 and 1301200):	407.43	-	407.43
Salary Advances and Recovery Warrants (1301300):	(7,338.02)	<span style="color: red;">(3,694.51)</span>	(3,643.51)

Subtotal:                      13,076.20                      (10,524.19)                      2,552.01

Date	Reference	Type	Description	Debit	Credit	Balance		
09/05/2023	123-1001154	Check	Expense Advance		575.00	177,192.34	✓	3b
09/05/2023	123-1001150	Check	Expense Advance		550.00	176,642.34	✓	3b
09/05/2023	123-1001151	Check	Expense Advance		500.00	176,142.34	✓	3b
09/08/2023	R0015332	Replenishment	Expense Advance Replenishment	2,250.00		178,392.34	✓	3a
09/08/2023	R0015333	Replenishment	Expense Advance Replenishment	3,750.00		182,142.34	✓	3a
09/08/2023	R0015334	Replenishment	Expense Advance Replenishment	630.00		182,772.34	✓	3a
09/08/2023	R0015335	Replenishment	Expense Advance Replenishment	750.00		183,522.34	✓	3a
09/11/2023	R0015336	Replenishment	Expense Advance Replenishment	19.91		183,542.25	✓	3a
09/19/2023	123-1001155	Check	Expense Advance		575.00	182,967.25	✓	3b
09/19/2023	123-1001156	Check	Expense Advance		275.00	182,692.25	✓	3b
09/22/2023	R0015369	Replenishment	Expense Advance Replenishment	260.00		182,952.25	✓	3a
09/25/2023	123-1001157	Check	Expense Advance		1,174.00	181,778.25	(1)	3b
09/26/2023	123-1001158	Check	Expense Advance		300.00	181,478.25	✓	3b
09/27/2023	123-1001159	Check	Salary Advance		2,931.68	178,546.57	✓	3b
09/27/2023	123-1001160	Check	Salary Advance		3,643.51	174,903.06	(2)	3b
09/29/2023	01-079099	Deposit	Salary Advance Recovery Warrant	5,008.86		179,911.92	✓	3a
09/30/2023	05-220007	Deposit	Travel Advance Recovery Warrant	407.43		180,319.35	(3)	3a

**Reconciling Items:**

- (1) See Attachment 2. (Check #1001157 - Incorrect Cash Type used in FI\$Cal.)
- (2) Check #1001160 - Salary Advance manually issued and not recorded in FI\$Cal.
- (3) Travel Advance Recovery Warrant (Check #05-220007) - Received in period 3, and recorded in period 4.

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**Outstanding Expense Advances** | 11

\*Business Unit = 1234

\*Acctg Date From = 2023-07-01

\*Acctg Date To = 2023-09-30

Vchr orRel.vchr~(%orBlank All) =

Fund ~ (% or Blank for All) = 000000123

SupplierID~(% orBlank for All) =

Supplier Name~(% or Blank All) =

\*for training purpose, the date and description columns are added and extracted from the DFG\_ORF\_04 and DFG\_AP\_02.

Business Unit	Ledger Grp	Supplier ID	Supplier Name	Vchr OR Related Vchr	Account	Fund	Sum Amount	Date*	Voucher and Description*
1234	MODACCRL	0000008513	CA ASSN OF STATE AUDITORS	00014995	1301100	000000123	(700.00)	07/12/2023	Replenishment for V#00014995 - 05/11/2023
1234	MODACCRL	0000009541	ALLIANT INSURANCE SVCS INC	00015085	1301100	000000123	(6,111.30)	07/17/2023	Replenishment for V#00015085 - 06/28/2023
1234	MODACCRL	0000003956	UC DAVIS	00015298	1301100	000000123	500.00	08/29/2023	V#00015298 - Career Fair
1234	MODACCRL	0000012277	AMERICAN RIVER COLLEGE	00015299	1301100	000000123	350.00	08/29/2023	V#00015299 - Career Fair
1234	MODACCRL	UNIV678000	CSU SACRAMENTO	00015322	1301100	000000123	575.00	09/05/2023	V#00015322 - Job & Internship Career Fair
1234	MODACCRL	0000003956	UC DAVIS	00015323	1301100	000000123	550.00	09/05/2023	V#00015323 - Career Fair
1234	MODACCRL	0000003956	UC DAVIS	00015324	1301100	000000123	500.00	09/05/2023	V#00015324 - Career Fair
1234	MODACCRL	0000004327	CSUS ACCOUNTING SOCIETY	00015365	1301100	000000123	575.00	09/18/2023	V#00015365 - Recruit Event- Meet the Firms
1234	MODACCRL	0000004327	CSUS ACCOUNTING SOCIETY	00015366	1301100	000000123	275.00	09/18/2023	V#00015366 - Recruit Event-General Meeting
1234	MODACCRL	0000003720	FEDERATION OF TAX ADMIN	00015391	1301100	000000123	1,174.00	09/25/2023	V#00015391 - Rev & Tax Research Conf.
1234	MODACCRL	0000039554	BETA ALPHA PSI	00015398	1301100	000000123	300.00	09/26/2023	V#00015398 - Recruitment Event

5a

Replenishment for prior year advance.  
Replenishment for prior year advance.

Report ID:  
RPTAP029

FI\$Cal

Page No: 1

Unreimbursed ORF Payment

Run Date: 10/19/2023

Run Time: 13:39:39

<b>Business Unit</b> : 1234	Department of Training	<b>SetID</b> : STATE
<b>From Date</b> : 07/01/2023		<b>Bank Code</b> : STATE
<b>Through Date</b> : 09/30/2023		<b>Bank Account</b> : 123
<b>Report Run Options:</b> Unreplenished,Parital Replenished and Fully Replenished		

**Supplier ID:** EMP1329619      DENZEL WASHINGTON      **Supplier Class:** E

Prepaid Vouchers				Regular Vouchers				
<u>Payment Date</u>	<u>Prepaid Voucher ID</u>	<u>Payment Amount</u>	<u>Accounting Date</u>	<u>Regular Voucher ID</u>	<u>Voucher Status</u>	<u>Cash Acct</u>	<u>Payment Amount</u>	<u>Unreimbursed Amount</u>
08/17/2023	00014783	\$407.43	09/20/2023	00015328	Posted		\$407.43	\$0.00
<b>Grand Total by Bank Account:</b> \$407.43							<b>Unreimbursed Balance By Supplier:</b>	\$0.00

5b

End of Report

<b>List of Outstanding Salary Adv</b>	<b>3</b>					
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\*Business Unit = 1234  
 Open Item Key~(% or Blank All) =  
 Last Name~(% or Blank for All) =  
 First Name ~ (% or Blank All) =  
 Fund ~ (% or Blank for All) = 000000123

\*For training purpose, the date column is added and extracted from the DFQ\_ORF\_02.

As of Acctg Date = 2023-09-30

Business Unit	Ledger Grp	Open Item Key	Employee ID	LastName	FirstName	Fund	Account	Sum Amount	Date*
1234	MODACCRL	1590096	EMP1590096	DAUGHERTY	RYLAN	000000123	1301300	2,861.84	5/31/2023
1234	MODACCRL	1456736	EMP1456736	FISCHER	MOHAMED	000000123	1301300	5,344.62	7/26/2023
1234	MODACCRL	1247384	EMP1247384	MELENDEZ	SHAMAR	000000123	1301300	2,931.68	9/27/2023

5c