



WISCONSIN YEAR-END RECONCILIATION MANUAL
 Department of Administration – State Controller’s Office

Section	REVENUES
Subsection	Fines and Forfeitures
Accounts	5900000 - 5919000
Effective Date	07/01/2016
Revision Date	07/01/2016

TRANSACTION SOURCES AND ACCOUNT VALIDATION PROCEDURES

5900000 – 5919000 - Fines and Forfeitures

These are the GL revenue accounts used for Fines and Forfeitures.

Fines and Forfeitures are collected and entered at the SCO and interfaced into STAR. After these transactions are processed journal entries are auto-generated in STAR. The following is an example of a journal entry:

ACCOUNT	ACCT DESCR	AT	DR	CR
1000000	Cash	A	5,000.00	
5900000	Forfeitures & Penalties	R		5,000.00

A monthly report is sent out to the agencies of processed Fines and Forfeitures. Agencies should compare the balance of account 5900000 in the trial balance (trial balance report) with the monthly report. Determine any reconciling differences and research to determine what needs to be done to eliminate the differences.

Helpful Queries:

WI_GL_JOURNAL_DETAILS – Journal Details

WI_GL_JOURNAL_ACTIVITY_REPORT – Posted Journal Activity Report