



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

<b>Section</b>	<b>ASSETS</b>
<b>Subsection</b>	<b>Cash</b>
<b>Accounts</b>	<b>1000000 – 1180000</b>
<b>Effective Date</b>	<b>07/01/2016</b>
<b>Revision Date</b>	<b>07/11/2016</b>

**TRANSACTION SOURCES AND ACCOUNT VALIDATION PROCEDURES**

1000000 – Treasurer’s Cash

This is the GL cash account for the State of Wisconsin. It is inferred from AP and AR transactions, as well as direct journal/regular deposit transactions. For transactions that move expenditures/revenues between funds, cash is inferred, and an offset is recorded to agency 99900:

DR/CR	GL Unit	Line Amt	Bud Ref	Fd	Appn	Account	Acct Name
DR	50500	10,000	FY 2016	16300	13900	7880000	Misc Services
CR	50500	-10,000	FY 2016	16200	13400	7880000	Misc Services
DR	50500	10,000	FY 2016	16200	13400	1000000	Treasurer’s Cash
CR	50500	-10,000	FY 2016	16300	13900	1000000	Treasurer’s Cash
DR	99900	10,000	FY 2016	16300	13900	1000000	Treasurer’s Cash
CR	99900	-10,000	FY 2016	16200	13400	1000000	Treasurer’s Cash

Agencies should note that cash balances will be negative in all GPR appropriations, except for those DOR appropriations actually recording the collection of tax receipts. Each year, the cash balances in the non-DOR GPR appropriations will continue to decrease, while the cash balances in DOR’s tax appropriations will continue to grow.

Cash may be proved at the appropriation level using the following calculation:

Amount	Source
FY 2015 Ending WiSMART Cash Balance	Final A601 Report OR STAR Trial Balance Report for FY 2015 Period 12
Subtract: FY 2016 Expenditures	STAR Trial Balance Report for the Period
Add: FY 2016 Revenues	STAR Trial Balance Report for the Period
<u>Add or Subtract: Change in Assets</u> Subtract: Increase in total assets during the reconciliation period; Add: Decrease in total assets during the reconciliation period.	STAR Trial Balance Report for the Beginning of the Period vs. the End of the Period
<u>Add or Subtract: Change in Liabilities</u> Subtract: Decrease in total liabilities during the reconciliation period; Add: Increase in total liabilities during the reconciliation period.	STAR Trial Balance Report for the Beginning of the Period vs. the End of the Period
Equals: Ending FY 2016 Cash	STAR Trial Balance Report for the Period



# WISCONSIN YEAR-END RECONCILIATION MANUAL

Department of Administration – State Controller’s Office

<b>Section</b>	<b>ASSETS</b>
<b>Subsection</b>	<b>Cash</b>
<b>Accounts</b>	<b>1000000 – 1180000</b>
<b>Effective Date</b>	<b>07/01/2016</b>
<b>Revision Date</b>	<b>07/11/2016</b>

### 1050000: Treasurer’s Cash – Over/Short

This account is used by the State Controller’s Office (SCO) on a direct journal/regular deposit entry when a check deposit is recorded in STAR for an amount different than the total amount of the checks deposited. The SCO will record the amount of the cash debit or credit, along with the offset to this account.

Agencies should clear the amount in this account by fiscal year end – allocating the over/short amount to the appropriation/account that was used on the original deposit.

### Accounts 1122000 – 1128000: Imprest Accounts

These accounts are recorded by agencies when they initially establish a contingent cash account. Note: any increase in an agency’s overall contingent fund level must be approved by the SCO.

Agencies should calculate the change in balance in these accounts by comparing the July 1<sup>st</sup> balance to the latest period balance by reviewing the STAR Trial Balance Reports. If the balance has changed, the agency should run a GL Activity Report for the account(s) that changed, and ensure that the recorded transactions were initiated by the agency to increase or decrease their contingent accounts, and that SCO approval was received for any increases.

### Accounts 1130000 – 1180000: Other Cash Accounts

These accounts are recorded by agencies for a variety of program-specific cash applications. Note: new bank accounts must be approved by the SCO prior to opening.

Similar to the Imprest Accounts, agencies should calculate the change in balance in these accounts by comparing the July 1<sup>st</sup> balance to the latest period balance by reviewing the STAR Trial Balance Reports. If the balance has changed, the agency should run a GL Activity Report for the account(s) that changed, and ensure that the recorded transactions were initiated by the agency to increase or decrease their cash accounts.