



## STATE CONTROLLER'S OFFICE

Wisconsin Department of Administration – Division of Executive Budget and Finance

# Expense Liability Account Reconciliation

This document should be used to reconcile the balances of the Expense Liability Account(s) 2081000, 2080000, 2090000. There are four tasks associated with this process:

Task 1: Prepare Reconciliation Data

Task 2: Gather Detailed EX and Payroll Info

Task 3: Evaluate Data

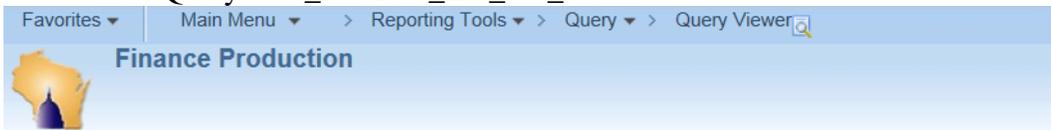
Task 4: Prepare Journal Entry

A webinar was recorded June 2017 by SCO on this process, including some helpful tips:

<https://agency.wisconsin.gov/sites/ERP/Presentations/SCO%20Presentations/2017-06-21%2009.00%20Reconciling%20the%20Expense%20Liability%20Accounts.wmv>

## TASK 1: Prepare Reconciliation Data

- Run Query: WI\_RECON\_HR\_EX\_HCM



### Query Viewer

Enter any information you have and click Search. Leave fields blank for a list of all values.

\*Search By  begins with

### Search Results

\*Folder View

Query				Personalize   Find			
Query Name	Description	Owner	Folder	Run to HTML	Run to Excel	Run to XML	Sch
WI_RECON_HR_EX_HCM	EX HCM Recon Query Open Dates	Public		HTML	Excel	XML	Sch

- Enter the Parameters for the date range that you are reconciling

### WI\_RECON\_HR\_EX\_HCM - EX HCM Recon Query Open Dates

Payroll Date From

Payroll Date To

GL Unit (% for all)



## STATE CONTROLLER'S OFFICE

Wisconsin Department of Administration – Division of Executive Budget and Finance

Format the data in Excel - change the EX balances to (-)

- Click the Enable Editing button
- Sort by header HR/EX
- In column I type =G3\*-1

G	H	I
<b>Sum Amount</b>	<b>HR / EX</b>	
386.780	EX	=G3*-1

- Enter
- Copy column I down for all the EX values

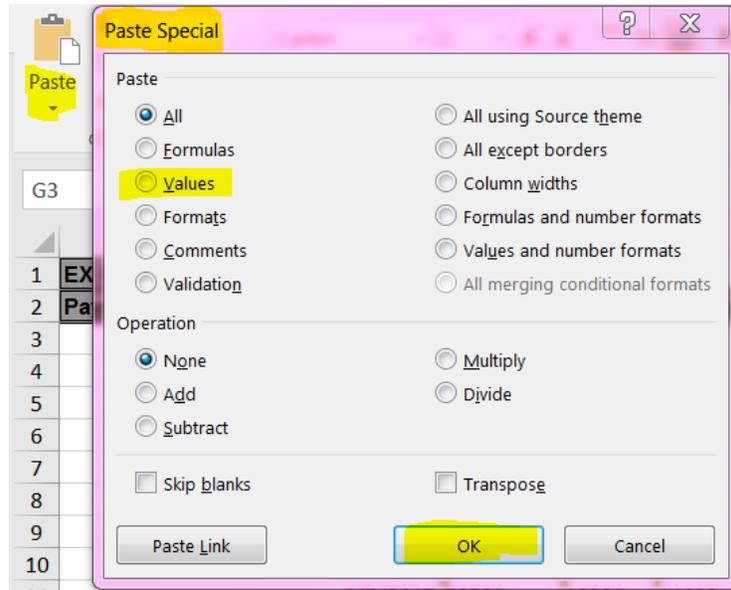
G	H	I
<b>Sum Amount</b>	<b>HR / EX</b>	
386.780	EX	-386.78
6785.760	EX	-6785.76
314.950	EX	-314.95
52.000	EX	-52
569.380	EX	-569.38
57.020	EX	-57.02
2473.130	EX	-2473.13
73.500	EX	-73.5
73.500	EX	-73.5
268.630	EX	-268.63
395.430	EX	-395.43

- Copy the EX values in column I and paste to column G (Values only)



## STATE CONTROLLER'S OFFICE

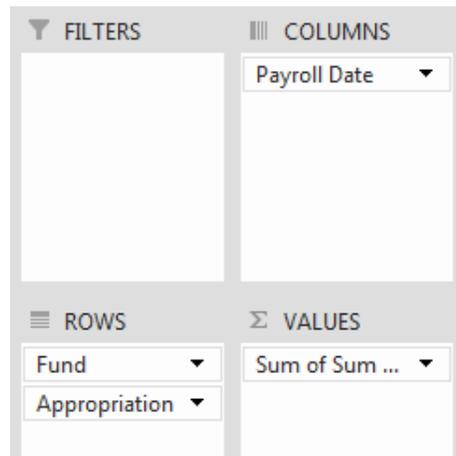
Wisconsin Department of Administration – Division of Executive Budget and Finance



*Note: You should have all negative (-) numbers for EX values and positive numbers for HR values*

### Create a Pivot Table

- Click in cell A3 and on the Insert tab select Pivot Table
- When the Create PivotTable prompt comes up (verify it has selected all the data) Click OK
- Create pivot table with the following parameters:
  - Check the boxes for Payroll Date, Fund, Appropriation, Sum Amount and make sure they are in the below areas.

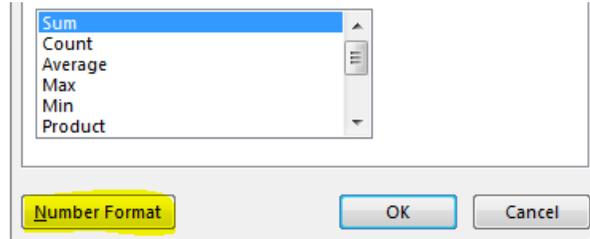


- In the  $\Sigma$  Values quadrant Click on Sum of Sum Amount and select Values Field Settings
- Ensure "Sum" is selected
- Click on Number Format box

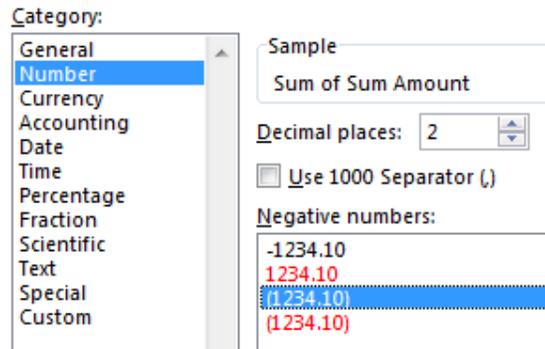


## STATE CONTROLLER'S OFFICE

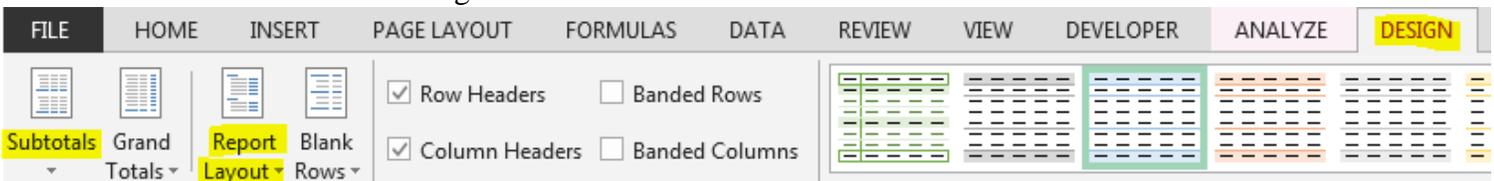
Wisconsin Department of Administration – Division of Executive Budget and Finance



- Select Number for the Category and (1234.10) in the Negative numbers field



- Click OK
- Click OK
- Go to the Design tab at the top of the page
- Click on Report Layout and change to "Show in Tabular Form"
- Click on Subtotals and change to "Do Not Show Subtotals"



*Note: Microsoft Office 360 will show months as the header columns, not the Payroll dates. Click on cell B4 (Jan) and right click with your mouse. Click Ungroup*

To make the data easier to look at and analyze fill in the box under the Grand Total line for each pay period as follows:

- Green – pay periods that balance to Zero
- Black – dates with data that do not fall on an actual check date





# STATE CONTROLLER'S OFFICE

Wisconsin Department of Administration – Division of Executive Budget and Finance

Favorites ▾ Main Menu ▾ > Reporting Tools ▾ > Query ▾ > Query Viewer

**Finance Production**

## Query Viewer

Enter any information you have and click Search. Leave fields blank for a list of all values.

\*Search By  ▾ begins with

[Advanced Search](#)

## Search Results

\*Folder View  ▾

Query					Personalize   Filter		
Query Name	Description	Owner	Folder	Run to HTML	Run to Excel	Run to XML	
WI_RECON_EX_RPT_APPRV	Expense Report Trans - apprvl	Public	STATEWIDE	HTML	Excel	XML	

- Enter your search parameters:

### WI\_RECON\_EX\_RPT\_APPRV - Expense Report Trans - apprvl

GL Unit

From (Approval Date)

To (Approval Date)

- Enable Editing
- Delete Row 1
- Add a column with to the end with the title “Check Date” (column AD)
- SAVE the WI\_RECON\_EX\_RPT\_APPRV spreadsheet (referred to as Expenses later in the doc)
- Run Query: WI\_RECON\_EX\_CTRL\_ACCT



# STATE CONTROLLER'S OFFICE

Wisconsin Department of Administration – Division of Executive Budget and Finance

Favorites ▾ Main Menu ▾ > Reporting Tools ▾ > Query ▾ > Query Viewer 🔍

**Finance Production**

## Query Viewer

Enter any information you have and click Search. Leave fields blank for a list of all values.

\*Search By  begins with

## Search Results

\*Folder View

Query				Personalize   Find   View All			First	1 of 1	Last
Query Name	Description	Owner	Folder	Run to HTML	Run to Excel	Run to XML	Schedule	Definitional References	Add to Favorites
WI_RECON_EX_CTRL_ACCT	Expense Control Account Recon	Public		HTML	Excel	XML	Schedule	Lookup References	Favorite

- Enter your search parameters:

## WI\_RECON\_EX\_CTRL\_ACCT

GL Unit  🔍

- Enable Editing
- On the WI\_RECON\_EX\_RPT\_APPRV (Expense) spreadsheet, in the "Check Date" column file do a VLOOKUP to pull in check date by expense report ID number from the WI\_RECON\_EX\_CTRL\_ACCT spreadsheet.
  - =VLOOKUP(B2,[ WI\_RECON\_EX\_CTRL\_ACCT.xlsx]sheet1!\$A\$2:\$R\$25961,17,FALSE)
    - Where WI\_RECON\_EX\_CTRL\_ACCT.xlsx is the name of the spreadsheet
    - Where Sheet1!\$A\$2:\$R\$25961 is the range of data, from Report ID to Check Date
    - Format the Check Date column to a “date format”
    - Copy the formula down
- SAVE and Close the WI\_RECON\_EX\_CTRL\_ACCT spreadsheet



## STATE CONTROLLER'S OFFICE

Wisconsin Department of Administration – Division of Executive Budget and Finance

Back in the WI\_RECON\_EX\_RPT\_APPRV file

- Remove dates that doesn't pertain to this Recon
  - Filter by Check Date column to remove #N/A and 1/0/1900
  - Change Anything with a year of 2015, the check date is preSTAR payroll.
  - Double check Dept. column for anything that does not belong to your agency (this one will require additional steps to transfer funds between agencies)

### Create a Pivot Table

- Click in cell A3 and on the Insert tab select Pivot Table
- When the Create PivotTable, prompt comes up (verify it has selected all the data) Click OK
- Create pivot table with the following parameters:
  - Check the boxes for Check Date, ID, Name, Amount and make sure they are in the below areas.

Drag fields between areas below:

Filters	Columns
Check date	

Rows	Values
ID	Sum of Amount
Name	

- Format the "Sum of Amount" to show 2 decimal places
  - In the  $\Sigma$  Values quadrant Click on Sum of Amount and select Values Field Settings
  - Ensure "Sum" is selected
  - Click on Number Format box

Sum  
Count  
Average  
Max  
Min  
Product

Number Format OK Cancel



## STATE CONTROLLER'S OFFICE

Wisconsin Department of Administration – Division of Executive Budget and Finance

- Select Number for the Category and (0.00) in the Negative numbers field

Category:

General
<b>Number</b>
Currency
Accounting
Date
Time
Percentage
Fraction
Scientific
Text
Special
Custom

Sample  
Sum of Sum Amount

Decimal places: 2

Use 1000 Separator (,)

Negative numbers:

-1234.10
1234.10
<b>(1234.10)</b>
(1234.10)

- Click OK
- Click OK
- Go to the Design tab at the top of the page
- Click on Report Layout and change to "Show in Tabular Form"
- Click on Subtotals and change to "Do Not Show Subtotals"

*Note: If you are using Microsoft Office 360 you may need to move Check Date to the Row parameter. In the Check Date fields of the table, right click and click Ungroup to show the payroll dates. Then move Check Date back to the Filter Parameter on the PivotTable Fields*

- SAVE the WI\_RECON\_EX\_RPT\_APPRV file

**\*\* Request that someone with access to run queries in HCM, will need to provide the following query for you, in Excel format. (perhaps your agency payroll processor) \*\***

- Run WI\_PY\_RECON\_EX\_CTRLACT
- Search Parameters
  - Start Period Date:
  - End Period Date:
  - Put % for all Unites or Pick 1: Your BU
  - Put % for All Dept. or Pick 1: %

- Delete Row 1
- Insert a column after "Pay Period End" (column A) and call it "Check Date"
- In the Check Date column enter =A2+12 and copy down for the entire column
- Select the Check Date column, Copy and Paste Values (to remove the formula and just retain the dates)



## STATE CONTROLLER'S OFFICE

Wisconsin Department of Administration – Division of Executive Budget and Finance

- Create a Pivot table with the following parameters:

<b>Filters</b>	<b>Columns</b>
Check Date	
<b>Rows</b>	<b>Values</b>
ID	Sum of Earnings
Name	

- Format the "Sum of Earnings" to 2 decimal places
- Go to the Design tab at the top of the page
- Click on Report Layout and change to "Show in Tabular Form"
- Click on Subtotals and change to "Do Not Show Subtotals"
- *Note: If you are using Microsoft Office 360 you may need to move Check Date to the Row parameter. In the Check Date fields of the table, right click and click Ungroup to show the payroll dates. Then move Check Date back to the Filter Parameter on the PivotTable Fields*
- Save WI\_PY\_RECON\_EX\_CTRLACT spreadsheet (referred to as Payroll later in the doc)

### TASK 3: Evaluate Data

#### Compare Expenses and Payroll

- Open all 3 spreadsheets (Check Dates, Expense, and Payroll)
- Filter both the Expense and Payroll pivot tables by that check date
  - Compare the amounts for each individual and take note of any differences
- Look at the Check Dates spreadsheet for dates that do NOT balance to zero
  - Ignore dates coded in black for the time being – you will find the checks that these expenses were paid on while comparing your pivot tables

#### Possible reasons for a difference include:

- Employees no longer with the agency
  - These may be omitted from the Payroll spreadsheet
- Differences in amount, that can be caused by
  - Cash Advances
  - "Redeemed" Cash Advances
  - Non-Reimbursable Expenses (delete these from the data in the Expense spreadsheet)
  - P-Card Charges on Expense Reports (delete these from the data in the Expense spreadsheet)
  - Closed Expense Reports
  - Incorrect Check Date on Expense Spreadsheet (change the date in the Expense spreadsheet)



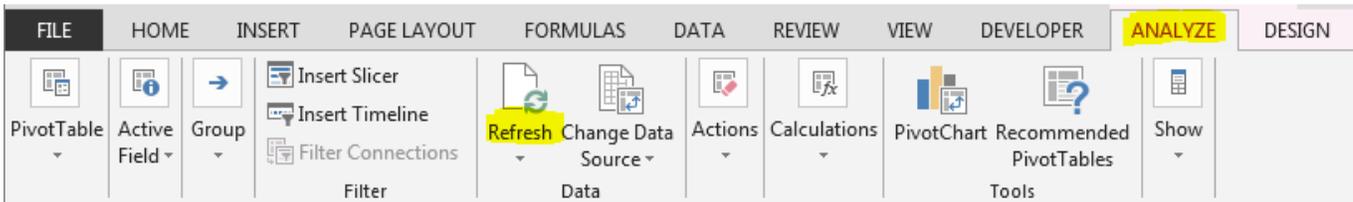
## STATE CONTROLLER'S OFFICE

Wisconsin Department of Administration – Division of Executive Budget and Finance

### How to determine what caused a Difference in Amount

If an employee shows up on the Payroll pivot table and not the Expense pivot table, it could be because of the "non-payroll" dates marked in black on the "Check Dates" pivot table.

- Check the amount on the Payroll pivot table with the amounts in the columns marked in black to be sure this is the case
  - Since the amount shows up on a specific payroll date, change the Check Date on the Expense spreadsheet to correspond with the check that the expense was actually paid out on. Refresh your Expense pivot table (that expense will now show up for that check date)



*IF Your agency does not use (has not paid out) Cash Advances, please skip to page 13.*

- If the payroll amount is greater than the expense amount, it may be due to a Cash Advance

89	Schwartz, Timothy W	462.75		90	Schwartz, Timothy W	462.75
90	Scott, Erica L	64.26		91	Scott, Erica L	64.26
91	Sennholz, Gregory K	1428.04	← Payroll	92	Sennholz, Gregory K	248.04
92	Senso, Jill C	143.13		93	Senso, Jill C	143.13

This is typically a result of a Cash Advance

- Confirm by checking in STAR Finance (Travel Expense Processor role is needed for the following steps)

Main Menu > Travel and Expenses > Process Expenses > Review Payments > Payroll Payments

Find an Existing Value

Search Criteria

Search by: Employee ID begins with

- Click the Search button

Employee Payroll Payment History

Search Criteria

\*SetID SHARE

Bank Code

Account

Check #

Search

Payroll Payment Information

Find | View All | First | 1 of 1 | Last



# STATE CONTROLLER'S OFFICE

Wisconsin Department of Administration – Division of Executive Budget and Finance

- Click on the View all hyperlink

Payroll Payment Information Find | **View All** | First 1 of 6 Last

Paycheck Number 10182021  
 Bank Code US022 Bank Account 1401  
 Payment Amount USD 1,476.03 Payment Date 04/27/2017  
 Payment Status Paid Status Confirmed

Payments <span style="float: right;">Personalize   Find   View All   First 1 of 1 Last</span>						
Type	ID	Descr	Status	Created	Amount	
1 Exp Report	0000209246	03/12/17-03/15/17	Paid	03/21/2017	1,476.03 USD	

- Scroll through the results until you get to the Payment Date the corresponds with the Check Date that you are reviewing

Payroll Payment Information Find | **View 1** | First 1-6 of 6

Paycheck Number 10182021  
 Bank Code US022 Bank Account 1401  
 Payment Amount USD 1,476.03 Payment Date 04/27/2017  
 Payment Status Paid Status Confirmed

Payments <span style="float: right;">Personalize   Find   View All   First 1 of 1 Last</span>						
Type	ID	Descr	Status	Created	Amount	
1 Exp Report	0000209246	03/12/17-03/15/17	Paid	03/21/2017	1,476.03 USD	

Paycheck Number 10047121  
 Bank Code US022 Bank Account 1401  
 Payment Amount USD **100.67** **Payment Date 03/02/2017**  
 Payment Status Paid Status Confirmed

Payments <span style="float: right;">Personalize   Find   View All   First 1 of 1 Last</span>						
Type	ID	Descr	Status	Created	Amount	
1 Exp Report	0000184181	1/18/17	Paid	01/19/2017	100.67 USD	



# STATE CONTROLLER'S OFFICE

Wisconsin Department of Administration – Division of Executive Budget and Finance

- If the payroll amount is less than the expense amount

2	Scott, Erica L	1036.29	<div style="text-align: center;"> <span style="font-size: 2em; color: red;">←</span> Payroll         </div>	<div style="text-align: center;"> <span style="font-size: 2em; color: red;">→</span> Expense         </div>	123	Scott, Erica L	1036.29
3	Sennholz, Gregory K	437.14			124	Sennholz, Gregory K	1617.14
4	Senso, Jill C	219.93			125	Senso, Jill C	219.93

- This is typically the redemption of a Cash Advance, confirm by checking in STAR
  - Search the Employee and Check date as you did to research a Cash Advance

**Paycheck Number** 10047121  
**Bank Code** US022      **Bank Account** 1401  
**Payment Amount** USD 100.67      **Payment Date** 03/02/2017  
**Payment Status** Paid      **Status** Confirmed

Payments						
Type	ID	Descr	Status	Created	Amount	
1 Exp Report	0000184181	1/18/17	Paid	01/19/2017	100.67 USD	

- You will notice that the amount of the expense report matches the Payroll amount
  - View the expense report by clicking on the ID number

## View Expense Report

**Business Purpose** Business Travel-In State      **Report** 0000049990 Paid  
**Description** March Expenses      **Created** 03/02/2016  
**Reference**      **Last Updated** 03/30/2016  
**Post State** Posted

**Totals** View Printable Version View Analytics Notes

<b>Employee Expenses (20 Lines)</b>	1,617.14 USD	<b>Non-Reimbursable Expenses</b>	0.00 USD
<b>Cash Advances Applied</b>	1,180.00 USD	<b>Prepaid Expenses</b>	0.00 USD

- The expense report Totals section breaks down the expense report by category and you will see the Cash Advance Applied amount.



# STATE CONTROLLER'S OFFICE

Wisconsin Department of Administration – Division of Executive Budget and Finance

## Other reasons why Payroll amount would be less than Expense amount

- Non-Reimbursable Expenses or denied line items
- P-Card Charges on Expense Reports
- Closed Expense Reports

Hyde,Andrea Mayer	8.00									47	Hyde,Andrea	8.00
Iyassu,Adhanet G	364.08									48	Iyassu,Adhanet G	367.68
Jensen,Jacqueline M	73.64									49	Jensen,Jacqueline M	73.64

- Filter the data tab of the Expense spreadsheet by that check date and ID/employee to get the expense report ID number (sometimes there are multiple expense reports on one check date)
- Go into STAR PeopleSoft to View the expense report

Main Menu > Travel and Expenses > Expense Report > View

Find an Existing Value

Search Criteria

Report ID begins with [redacted]

Report Description begins with

Name begins with

Empl ID begins with

Report Status =

Creation Date =

Case Sensitive

Search Clear Basic Search Save Search Criteria

## Non-Reimbursable

\*Business Purpose Agency Event/Meeting-In State

\*Description Example

Reference

Totals View Printable Version View Analytics Notes Attachments

Employee Expenses (3 Lines)	90.00 USD	Non-Reimbursable Expenses	40.00 USD	Employee Credits	0.00 USD
Cash Advances Applied	0.00 USD	Prepaid Expenses	30.00 USD	Supplier Credits	0.00 USD
<b>Amount Due to Employee</b>	<b>20.00 USD</b>	<b>Amount Due to Supplier</b>	<b>0.00 USD</b>		



# STATE CONTROLLER'S OFFICE

Wisconsin Department of Administration – Division of Executive Budget and Finance

## P-Card Transaction

\*Business Purpose    
 \*Description    
 Reference

Totals [View Printable Version](#) [View Analytics](#) [Notes](#) [Attachments](#)

Employee Expenses (3 Lines)	90.00 USD	Non-Reimbursable Expenses	40.00 USD	Employee Credits	0.00 USD
Cash Advances Applied	0.00 USD	<b>Prepaid Expenses</b>	<b>30.00 USD</b>	Supplier Credits	0.00 USD

**Amount Due to Employee 20.00 USD**      **Amount Due to Supplier 0.00 USD**

## Closed Expense Reports

Business Purpose    
 Description    
 Reference

Report  **Closed**   
 Created    
 Last Updated    
 Post State

Totals [View Printable Version](#) [View Analytics](#) [Notes](#)

Employee Expenses (2 Lines)	60.49 USD	Non-Reimbursable Expenses	0.00 USD
Cash Advances Applied	0.00 USD	Prepaid Expenses	0.00 USD

- Once verified, you will want to Delete these expenses from the data page of the Expense spreadsheet. Then refresh your pivot table.
- Make notes on your Check Dates spreadsheet of any Cash Advances or Redemptions and any other differences that you want to follow up on later. (see below)

5/12/2016	5/13/2016	5/26/2016	6/9/2016	6/23/2016	6/30/2016	7/7/2016
(110.67)	(341.16)	341.16		(370.96)	436.97	(645.10)
78.54		0.00	0.00	43.86	321.08	(100.96)
32.13						
374.08		(59.17)	18.22	1.13	3286.74	(3296.40)
		21.30				
1247.45		314.38	1316.14	(225.13)	1435.14	(1175.14)
				(32.90)	35.96	(47.95)
(374.08)		37.87	(4.43)	(1.13)	2576.94	(2567.28)
<b>213.84</b>	<b>(341.16)</b>	<b>641.16</b>	<b>(0.00)</b>	<b>(660.00)</b>	<b>25094.70</b>	<b>(24774.70)</b>
		5/13 + 5/26 = 300.00			<b>Total Diff = \$320</b>	
DWD transfer charged to	Paid on 5/26			Clears \$360 Advance from 4/14		
		300 Cash Advance (6/23)			120 Cash Advance (8/4)	
				Clears \$300 Advance from 5/26	200 Cash Advance (8/4)	

Note: Employee transfers between agencies can also cause differences



## STATE CONTROLLER'S OFFICE

Wisconsin Department of Administration – Division of Executive Budget and Finance

### TASK 4: Prepare Journal Entry

#### Creating your Correcting Journal(s)

Once you have made all your notes and corrections you are ready to start determining what your journal entry will be to clean up the appropriations and departments.

- From the data tab of the Expense spreadsheet, create a pivot table with the following parameters

- Format the "Sum of Amount" to 2 decimal places and the
- Format the pivot table so that it is in Tabular Form and Does Not Show Subtitles.
- Filter the **Posted Date** to include anything that was posted prior to December 31, 2016 (or whichever period you are reconciling) and the **Check Date** to include anything after December 31, 2016 (or whichever period you are reconciling)
- If they are not already, sort the Dept. column of your pivot table to be Smallest to Largest
- SAVE the Expense spreadsheet

- In STAR PeopleSoft; Run a Trial Balance to determine what your ending balances



#### Trial Balance Report

Sequence	ChartField Name	Include CF	Descr	Subtotal	Value	To Value
		<input type="checkbox"/>		<input type="checkbox"/>		



# STATE CONTROLLER'S OFFICE

Wisconsin Department of Administration – Division of Executive Budget and Finance

- Create a Run Control that has the following parameter

## Trial Balance Report

Run Control ID: OY\_Trial\_Balance      Report Manager      Process Monitor      **Run**

Language: **English**

---

**Report Request Parameters**

Unit: 56600      \*Ledger: ACTUALS      **Include Adjustment Periods**

Fiscal Year: 2017      Period: 6

Currency Option: Base      Currency:      Adjustment Period: 1

Display Full Numeric Field      Date Code: All      **Refresh**

---

**ChartField Selection**      Personalize | Find | |      First 1-14 of 14

Sequence	ChartField Name	Include CF	Descr	Subtotal	Value	To Value
1	Fund Code	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
2	Appropriation	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		
3	Department	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
4	Account	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	2080000	2090000

- Click Save
- Click Run

## Process List

Select	Description	Process Name	Process Type	*Type	*Format
<input checked="" type="checkbox"/>	Trial Balance Report	GLS7012	SQR Report	Web	PDF

- Click OK
- Click on Report Manager
- On the Administration tab Click Refresh until your Trial Balance Report shows at the top of the list in blue

**Report List**      Personalize | Find | View All | |      First 1-25 of 25 Last

Select	Report ID	Prce Instance	Description	Request Date/Time	Format	Status	Details
<input type="checkbox"/>	2833893	3522747	Trial Balance Report	05/09/2017 2:01:22PM	Acrobat (*.pdf)	Posted	Details

- Click on the Trial Balance Report hyperlink
  - This will open a PDF Web document – PRINT



# STATE CONTROLLER'S OFFICE

Wisconsin Department of Administration – Division of Executive Budget and Finance

- On the last page of the Trial Balance find the difference between the Total Debits and Total Credits for the Ledger

Total for Ledger	USD	1,112,098.25	1,130,440.54
		Difference = 18,342.29	

- This difference should match the difference on the pivot table created in the Expense spreadsheet

	5668103201	1058.49
	5668103203	51.69
	5668104202	3.57
<b>Grand Total</b>		<b>18342.29</b>

## You can now create your Journal Entry to reconcile HR and Expenses

- On the same tab as the pivot table key in the data from the Trial Balance

Fund	Appropriation	Dept	Sum of Amount	Fund	Appro.	Dept	Account	Dec 2016 Balance
				10000	10100		2081000	677,431.52
10000	10100	5661101201	154.70	10000	10100	5661101100	2081000	0.00
		5661101300	155.88	10000	10100	5661101200	2081000	0.00
		5661102100	240.75	10000	10100	5661101201	2081000	0.00
		5661102200	202.74	10000	10100	5661101202	2081000	0.00
		5661102300	60.68	10000	10100	5661101300	2081000	0.00
		5661102407	-283.56	10000	10100	5661102100	2081000	0.00
		5661102503	147.60	10000	10100	5661102200	2081000	0.00

- Total what you keyed in to ensure it is accurate

52100	86000	5668104301	2081000	0.00	3.06
52100	96700		2080000	7,474.80	0.00
52100	96700		2090000	3,821.57	0.00
				<b>1,112,098.25</b>	<b>1,130,440.54</b>
					18,342.29

- Highlight accounts with balances in the Sum of Amount column of you Pivot table

Fund	Appropriation	Dept	Sum of Amount	Fund	Appro.	Dept	Account	Dec 2016 Balance
				10000	10100		2081000	677,431.52
10000	10100	5661101201	154.70	10000	10100	5661101100	2081000	0.00
		5661101300	155.88	10000	10100	5661101200	2081000	0.00
		5661102100	240.75	10000	10100	5661101201	2081000	0.00
		5661102200	202.74	10000	10100	5661101202	2081000	0.00
		5661102300	60.68	10000	10100	5661101300	2081000	0.00
		5661102407	-283.56	10000	10100	5661102100	2081000	0.00
		5661102503	147.60	10000	10100	5661102200	2081000	0.00



## STATE CONTROLLER'S OFFICE

Wisconsin Department of Administration – Division of Executive Budget and Finance

Create your Entry by reversing the debit and credit columns and adjusting the amount in the rows that you have highlighted

- Subtracting the pivot table amounts that are positive
- Adding the pivot table amounts that are negative

Fund	Appropriation	Dept	Sum of Amount	Fund	Appro.	Dept	Account	Dec 2016 Balance	Entry
10000	10100	5661101201	154.70	10000	10100	5661101100	2081000	677,431.52	0.00
		5661101300	155.88	10000	10100	5661101200	2081000	0.00	976.94
		5661102100	240.75	10000	10100	5661101201	2081000	0.00	414.79
		5661102200	202.74	10000	10100	5661101202	2081000	0.00	24,260.21
		5661102300	60.68	10000	10100	5661101300	2081000	0.00	93.17
		5661102407	-283.56	10000	10100	5661102100	2081000	0.00	14,234.24
		5661102503	147.60	10000	10100	5661102200	2081000	0.00	1,043.68
		5661102505	2085.37	10000	10100	5661102300	2081000	0.00	15,721.42
		5661102506	174.49	10000	10100	5661102401	2081000	0.00	1,300.34
								0.00	7,052.72

- Total your columns to ensure that you are creating a balanced journal entry

52100	86000	5668104301	2081000	0.00	3.06	3.06	0.00	3.06
52100	96700		2080000	7,474.80	0.00	0.00	7,474.80	-7474.80
52100	96700		2090000	3,821.57	0.00	0.00	3,821.57	-3821.57
				<b>1,112,098.25</b>	<b>1,130,440.54</b>	<b>1,112,098.25</b>	<b>1,112,098.25</b>	<b>0.00</b>
					18,342.29		0.00	

Lastly, to get the correct signs on your totals for your STAR Upload, create a column taking your entry columns and keeping debits positive and making credits negative.

- Use this final column when creating your GL Uploader.

Fund	Appro.	Dept	Account	Dec 2016 Balance	Entry	STAR Upload
10000	10100		2081000	677,431.52	0.00	0.00
10000	10100	5661101100	2081000	0.00	976.94	976.94
10000	10100	5661101200	2081000	0.00	414.79	414.79
10000	10100	5661101201	2081000	0.00	24,260.21	24,105.51
10000	10100	5661101202	2081000	0.00	93.17	93.17
10000	10100	5661101300	2081000	0.00	14,234.24	14,078.36
10000	10100	5661102100	2081000	0.00	1,043.68	802.93

**Copy and paste (values only) into the Journal upload spreadsheet for STAR Upload Entry.** (see Image 20 GL Upload Instructions, if you need assistance uploading a journal)

Note: IF an entry is needed between your agency and another agency, please contact the other agency for their coding and then email your journal template to the SCO (Kim Sell) for it to be uploaded on behalf of BOTH agencies.