| Section | Subsystem Reconciliations |
|---|---|
| Subsection | Accounts Receivable Control |
| Accounts | 1351000 |
| Effective Date | 07/01/2016 |
| Revision Date | 07/01/2016 |

### TRANSACTION SOURCES AND ACCOUNT VALIDATION PROCEDURES

Accounts receivable items are created from the Billing (BI) Submodule, queried through the BI_ACCT_ENTRY table, and relieved in the Accounts Receivable (AR) Submodule, queried through the ITEM_DST table. These entries post to the General Ledger (GL) and are queried from the JRNL_HEADER and JRNL_LN tables.

The reconciliation for this account will compare the items posted from the BI and AR subsystems to the GL journals from these sources to the Trial Balance. NOTE: The SCO will periodically run the AR Control Account Reconciliation and post the results to the STAR SharePoint website. Agencies will be notified when the files have been posted.

For AR/ITEM_DST use the following queries:

- WI_AR_Year_End_Recon – this query shows for AR items the Account, Fund, Appropriation, Amount, and GL date. Enter the Business Unit and periods.
- WI_AR_YE_Recon_By_Appr – this query summarizes the AR items by Appropriation. Enter the Business Unit and periods.

For BI/BI_ACCT_ENTRY use the following queries:

- WI_BI_YE_RECON – Same as WI_AR_Year_End_Recon, but for billing. Enter the Business Unit and periods.
- WI_BI_YE_RECON_BY_APPR - Same as WI_AR_YE_Recon_By_Appr, but for billing. Enter the Business Unit and periods.

For GL use the following queries:

- WI_GL_YE_AR_BI_POSTED – GL journals posted with source AR or BI
- WI_GL_YE_AR_BY_APPR – Summary of AR journals by Appropriation
- WI_GL_YE_BI_BY_APPR – Summary of BI Journals by Appropriation

Run the General Ledger Trial Balance for the same periods for account 1351000.

| Section | Subsystem Reconciliations |
| --- | --- |
| Subsection | Accounts Receivable Control |
| Accounts | 1351000 |
| Effective Date | 07/01/2016 |
| Revision Date | 07/01/2016 |

Compare AR and BI Subsystems to the GL and compare that to the trial balance.  One way to do this is as follows:

For the AR portion:

| | | | | | | | | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| FY 2016, Periods 0 - 11, ITEM_DST | | | | | (3,110,164.42) | | | (3,110,164.42) |
| Year | Period | Account | Fund | Appropriation | Sum Amount | GL Acctg Dt | Appropriation | Sum Amount |
| 2016 | 4 | 1351000 | 10000 | 14400 | (14,068.94) | 10/29/2015 | 10200 | -974.21 |
| 2016 | 4 | 1351000 | 10000 | 74100 | (187,562.65) | 10/28/2015 | 12100 | -284177.96 |
| 2016 | 4 | 1351000 | 10000 | 74100 | (30,952.87) | 10/29/2015 | 12900 | -17025 |
| 2016 | 4 | 1351000 | 10000 | 84200 | (41,031.24) | 10/28/2015 | 13400 | -249600 |
| 2016 | 5 | 1351000 | 10000 | 84200 | 41,031.24 | 11/5/2015 | 14200 | -1995836.84 |
| 2016 | 6 | 1351000 | 10000 | 10200 | (34.87) | 12/14/2015 | 14400 | -248308.86 |
| 2016 | 6 | 1351000 | 10000 | 14200 | (17,202.95) | 12/14/2015 | 33800 | -205 |
| 2016 | 6 | 1351000 | 10000 | 14400 | (61,263.17) | 12/17/2015 | 34300 | -129878.58 |
| 2016 | 6 | 1351000 | 10000 | 14400 | (47,163.23) | 12/22/2015 | 72700 | -38649.73 |
| 2016 | 6 | 1351000 | 10000 | 14400 | (6,782.28) | 12/29/2015 | 73100 | -1503.87 |
| 2016 | 6 | 1351000 | 10000 | 14400 | (15,566.78) | 12/30/2015 | 73400 | -18245.31 |
| 2016 | 6 | 1351000 | 10000 | 34300 | (20,624.79) | 12/15/2015 | 74100 | -123532.78 |
| 2016 | 6 | 1351000 | 10000 | 34300 | 20,605.29 | 12/28/2015 | 83100 | -2806.92 |
| 2016 | 6 | 1351000 | 10000 | 74100 | 94,982.74 | 12/17/2015 | 83200 | -18.24 |
| 2016 | 6 | 1351000 | 10000 | 74100 | 20,777.52 | 12/29/2015 | 84200 | 598.88 |
| 2016 | 7 | 1351000 | 10000 | 14200 | (78,290.62) | 12/14/2015 | | |

For the BI portion:

| | | | | | | | | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| FY 2016, Periods 0 - 11, BI_ACCT_ENTRY | | | | | 4,314,022.47 | | | 4,314,022.47 |
| Year | Period | Account | Fund | Appropriation | Sum Amount | Acctg Date | Appropriation | Sum Amount |
| 2016 | 4 | 1351000 | 10000 | 14400 | 20,851.22 | 10/15/2015 | 10200 | 954.21 |
| 2016 | 4 | 1351000 | 10000 | 14400 | - | 10/23/2015 | 12100 | 313,126.00 |
| 2016 | 4 | 1351000 | 10000 | 14400 | - | 10/24/2015 | 12900 | 37,230.00 |
| 2016 | 4 | 1351000 | 10000 | 34300 | - | 10/23/2015 | 13400 | 622,950.00 |
| 2016 | 4 | 1351000 | 10000 | 34300 | - | 10/24/2015 | 14200 | 2,864,942.25 |
| 2016 | 4 | 1351000 | 10000 | 74100 | 187,562.65 | 10/23/2015 | 14400 | 248,308.86 |
| 2016 | 4 | 1351000 | 10000 | 74100 | 440,305.83 | 10/24/2015 | 20100 | 43.09 |
| 2016 | 4 | 1351000 | 10000 | 84200 | - | 10/23/2015 | 23200 | 123.36 |
| 2016 | 4 | 1351000 | 10000 | 84200 | - | 10/24/2015 | 33800 | 205.00 |
| 2016 | 5 | 1351000 | 10000 | 34300 | 18.00 | 10/30/2015 | 34300 | 131,036.85 |
| 2016 | 5 | 1351000 | 10000 | 34300 | 1.50 | 11/12/2015 | 72700 | 38,649.73 |
| 2016 | 6 | 1351000 | 10000 | 10200 | 7.38 | 10/13/2015 | 73100 | 2,157.73 |
| 2016 | 6 | 1351000 | 10000 | 10200 | 4.99 | 10/14/2015 | 73400 | 18,245.31 |
| 2016 | 6 | 1351000 | 10000 | 10200 | 22.50 | 10/15/2015 | 74100 | 20,777.52 |
| 2016 | 6 | 1351000 | 10000 | 14200 | 546.00 | 10/2/2015 | 83100 | 15,853.20 |
| 2016 | 6 | 1351000 | 10000 | 14200 | 25.24 | 10/13/2015 | 83200 | 18.24 |
| 2016 | 6 | 1351000 | 10000 | 14200 | 1,017.69 | 10/14/2015 | 84200 | (598.88) |
| 2016 | 6 | 1351000 | 10000 | 14200 | 22.50 | 10/15/2015 | | |

| Section | Subsystem Reconciliations |
|---|---|
| Subsection | Accounts Receivable Control |
| Accounts | 1351000 |
| Effective Date | 07/01/2016 |
| Revision Date | 07/01/2016 |

For the GL portion:

FY 2016, Periods 0 - 11, JRNL_LN

| Year | Period | Fund | Appropriation | Account | Sum Amount | Source | Date | Posted | | Appropriation | ARs | | Appropriation | BIs |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 2016 | 4 | 10000 | 14400 | 1351000 | -14068.940 | AR | 10/29/2015 | 10/30/2015 | | 10200 | (974.21) | | 10200 | 954.21 |
| 2016 | 4 | 10000 | 14400 | 1351000 | 20851.220 | BI | 10/15/2015 | 10/28/2015 | | 12100 | (284,177.96) | | 12100 | 313,126.00 |
| 2016 | 4 | 10000 | 14400 | 1351000 | 99992.200 | BI | 10/23/2015 | 10/28/2015 | | 12900 | (17,025.00) | | 12900 | 37,230.00 |
| 2016 | 4 | 10000 | 14400 | 1351000 | -99992.200 | BI | 10/23/2015 | 11/3/2015 | | 13400 | (249,600.00) | | 13400 | 622,950.00 |
| 2016 | 4 | 10000 | 14400 | 1351000 | 775082.020 | BI | 10/24/2015 | 10/28/2015 | | 14200 | (1,995,836.84) | | 14200 | 2,864,942.25 |
| 2016 | 4 | 10000 | 14400 | 1351000 | -775082.020 | BI | 10/24/2015 | 11/3/2015 | | 14400 | (248,308.86) | | 14400 | 248,308.86 |
| 2016 | 4 | 10000 | 34300 | 1351000 | 38963.200 | BI | 10/23/2015 | 10/27/2015 | | 33800 | (205.00) | | 20100 | 43.09 |
| 2016 | 4 | 10000 | 34300 | 1351000 | -38963.200 | BI | 10/23/2015 | 11/3/2015 | | 34300 | (129,878.58) | | 23200 | 123.36 |
| 2016 | 4 | 10000 | 34300 | 1351000 | 0.000 | BI | 10/24/2015 | 11/3/2015 | | 72700 | (38,649.73) | | 33800 | 205.00 |
| 2016 | 4 | 10000 | 74100 | 1351000 | -187562.650 | AR | 10/28/2015 | 10/29/2015 | | 73100 | (1,503.87) | | 34300 | 131,036.85 |
| 2016 | 4 | 10000 | 74100 | 1351000 | -30952.870 | AR | 10/29/2015 | 10/30/2015 | | 73400 | (18,245.31) | | 72700 | 38,649.73 |
| 2016 | 4 | 10000 | 74100 | 1351000 | 187562.650 | BI | 10/23/2015 | 10/27/2015 | | 74100 | (123,532.78) | | 73100 | 2,157.73 |
| 2016 | 4 | 10000 | 74100 | 1351000 | 440305.830 | BI | 10/24/2015 | 10/28/2015 | | 83100 | (2,806.92) | | 73400 | 18,245.31 |
| 2016 | 4 | 10000 | 84200 | 1351000 | -41031.240 | AR | 10/28/2015 | 10/29/2015 | | 83200 | (18.24) | | 74100 | 20,777.52 |
| 2016 | 4 | 10000 | 84200 | 1351000 | 41031.240 | BI | 10/23/2015 | 10/27/2015 | | 84200 | 598.88 | | 83100 | 15,853.20 |
| 2016 | 4 | 10000 | 84200 | 1351000 | -41031.240 | BI | 10/23/2015 | 11/4/2015 | | | | | 83200 | 18.24 |
| 2016 | 4 | 10000 | 84200 | 1351000 | 0.000 | BI | 10/24/2015 | 11/4/2015 | | | | | 84200 | (598.88) |

Trial Balance:

1,203,858.05

| Appropriation | Sum Total Amt |
|---|---|
| 10200 | -20 |
| 12100 | 28948.04 |
| 12900 | 20205 |
| 13400 | 373350 |
| 14200 | 869105.41 |
| 14400 | 0 |
| 20100 | 43.09 |
| 23200 | 123.36 |
| 33800 | 0 |
| 34300 | 1158.27 |
| 72700 | 0 |
| 73100 | 653.86 |
| 73400 | 0 |
| 74100 | -102755.26 |
| 83100 | 13046.28 |
| 83200 | 0 |
| 84200 | 0 |

| Section | Subsystem Reconciliations |
|---|---|
| Subsection | Accounts Receivable Control |
| Accounts | 1351000 |
| Effective Date | 07/01/2016 |
| Revision Date | 07/01/2016 |

Three way comparison:

**Subsystems vs Ledger**
FY 16 Thru Period 11
Control Acct 1351000

| | | 1,203,858 | | | | 1,203,858 | 1,203,858 | 0 |
|---|---|---|---|---|---|---|---|---|
| | AR and BI tables | | | JRNL_LN | | | LEDGER | GL vs Ledger |
| Appn | ITEM_DST | BI_ACCT_ENTRY | Total | ARs | BIs | Total | Total Amt | Total |
| 10200 | (974.21) | 954.21 | (20) | (974.21) | 954.21 | (20.00) | -20 | - |
| 12100 | (284,177.96) | 313,126.00 | 28,948 | (284,177.96) | 313,126.00 | 28,948.04 | 28,948.04 | - |
| 12900 | (17,025.00) | 37,230.00 | 20,205 | (17,025.00) | 37,230.00 | 20,205.00 | 20,205.00 | - |
| 13400 | (249,600.00) | 622,950.00 | 373,350 | (249,600.00) | 622,950.00 | 373,350.00 | 373,350.00 | - |
| 14200 | (1,995,836.84) | 2,864,942.25 | 869,105 | (1,995,836.84) | 2,864,942.25 | 869,105.41 | 869,105.41 | - |
| 14400 | (248,308.86) | 248,308.86 | 0 | (248,308.86) | 248,308.86 | - | 0 | - |
| 20100 | | 43.09 | 43 | | 43.09 | 43.09 | 43.09 | - |
| 23200 | | 123.36 | 123 | | 123.36 | 123.36 | 123.36 | - |
| 33800 | (205.00) | 205.00 | 0 | (205.00) | 205.00 | - | 0 | - |
| 34300 | (129,878.58) | 131,036.85 | 1,158 | (129,878.58) | 131,036.85 | 1,158.27 | 1,158.27 | 0.00 |
| 72700 | (38,649.73) | 38,649.73 | 0 | (38,649.73) | 38,649.73 | - | 0 | - |
| 73100 | (1,503.87) | 2,157.73 | 654 | (1,503.87) | 2,157.73 | 653.86 | 653.86 | - |
| 73400 | (18,245.31) | 18,245.31 | 0 | (18,245.31) | 18,245.31 | - | 0 | - |
| 74100 | (123,532.78) | 20,777.52 | (102,755) | (123,532.78) | 20,777.52 | (102,755.26) | -102755.26 | - |
| 83100 | (2,806.92) | 15,853.20 | 13,046 | (2,806.92) | 15,853.20 | 13,046.28 | 13,046.28 | - |
| 83200 | (18.24) | 18.24 | 0 | (18.24) | 18.24 | - | 0 | - |
| 84200 | 598.88 | (598.88) | 0 | 598.88 | (598.88) | - | 0 | - |

Investigate any differences. One source of differences is that some conversion (CNV source) GL entries hit 1351000, which are not picked up in the queries. These are not picked up in the AR or BI queries, since those queries are looking at the subsystem tables, which would not include CNV journals. The GL queries also look for the source AR or BI, and would not include CNV entries.