



# CTAS Bank Reconciliation

---

## Table of Contents

Background .....	2
A. Bank Statements .....	2
B. Automatic Reconciliation.....	4
<b>TeamWorks Reports/Queries/Templates Required to Reconcile the JP Morgan/Chase Bank Accounts.....</b>	<b>7</b>
A. Manual Reconciliation Transaction Data .....	7
B. Semi-Manual Reconciliation Transaction Data .....	12
C. Optional: Report: ARXXX0408 – Cash Receipts Journal.....	13
D. Optional: Query: 0AP004N_VERIFY CASH DISB NEW .....	14
E. Query: 0AP009_BANK_RECON_PYMNT_REF .....	14
F. Monthly Fiduciary Statement from Office of the State Treasurer (OST) .....	18
G. Monthly Allotment Statement from Office of the State Treasurer (OST) .....	19
H. Download Monthly Operating Account Bank Statement from J.P. Morgan Chase .....	20
I. Report XXX-P1173 – Confirmation of Transmission of Direct Deposit .....	33
J. Report PYXXX0015 – Payroll Outstanding Checks.....	33
K. Query: 0GL076_4092X_TBL_EXTRACT .....	34
L. Download Monthly Payroll Account Bank Statement from J.P. Morgan Chase .....	37
M. Report GLXXX044M – Trial Balance By Business Unit .....	38
N. CTAS Bank Reconciliation Template.....	38
<b>Bank Reconciliation Process-Operating Account .....</b>	<b>39</b>
A. Manual Reconciliation .....	39
B. Semi-Manual Reconciliation Transaction Data .....	44
C. Manual Reconciliation – Debits and Credits.....	45
<b>Bank Reconciliation Process-Payroll Account.....</b>	<b>57</b>
A. Reconciling Credits .....	58
B. Reconciling Debits .....	59
<b>CTAS Bank Reconciliation Template .....</b>	<b>59</b>
Bank Reconciliation Template Header Information .....	59
Fiduciary Statement Information .....	60
The General Ledger Account Information.....	63
General Ledger to Bank .....	64

## Background

The TeamWorks team has been working on the process to automate the bank reconciliation process for CTAS. This will assist in transitioning more agencies to CTAS banking. It will also reduce the time to reconcile the bank statements.

To automate the reconciliation of AR payments, there is a two-step process. In step one, TeamWorks will automatically post deposits to the GL by debiting cash and crediting unapplied cash. The posting will use a payment ID taken from the JP Morgan bank statements. In the second step, the agency will post the deposit via direct journal or AR payments using the correct chartfields and/or invoice number using the exact same payment ID assigned by JP Morgan. Then, an automatic entry will kick off thereby crediting cash and debiting unapplied cash. This automatic entry will not occur unless the correct payment ID is used.

### A. Bank Statements

JP Morgan/Chase prior day activity from the operating account is loaded daily into TeamWorks. Now, CTAS users can see the previous day bank activity in TeamWorks as well as JP Morgan website.

Log in to TeamWorks

**Navigation:** *Banking/Bank Statements/Enter Bank Statements*

- Enter '044115443' for the **External Bank ID** field which is JP Morgan
- Enter '510883296' for the **Bank Account #** field
- Click on **Search**

Enter Bank Statements

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

Find an Existing Value

Search Criteria

External Bank ID in 044115443

Bank Account # begins with 510883296

Statement ID =

As Of Date =

Search Clear Basic Search Save Search Criteria

Search Results

Only the first 300 results can be displayed.

View All First 1-100 of 300 Last

External Bank ID	Bank Account #	Statement ID	As Of Date	Load Date and Time
044115443	510883296	19649	03/29/2018	06/14/2018 11:57:03AM
044115443	510883296	19648	03/28/2018	06/14/2018 11:55:50AM

- Click on an item in the results to see the statement for that day

- Click on the Tab **Bank Transaction Entry**

- Note that the Reference number is the payment ID. It is imperative to use the same characters including leading zeros. Copy and paste will be a best practice in filing out direct journals and payment sheets. The payment ID will be used to reverse the automatic posting of cash by TeamWorks. If the incorrect payment ID is used, the reversal of the automatic posting will not occur.
- The Trace No. on JP Morgan is the payment ID used for ACH or EFT credits deposits:

```

03/29/2018      EFT CREDIT      AP002042930      0887160537TC      260,041.86      04:17 AM
03/29/2018

-----
ORIG CO NAME:  GOVERNOR, OFFICE
ORIG ID   :    2580973190
DESC DATE :    180329
ENTRY DESCR :  CORP PYMNT
ENTRY CLASS :  CTX
TRACE NO  :    111000027160537
ENTRY DATE :    180329
IND ID NO  :    AP002042930
IND NAME   :    0009STATE ACCOUNTING
ORIG BANK  :    BANK OF AMERICA, N.A.
Addenda:   ISA*00* *00* *ZZ*000866400 *ZZ*BOFAECSUSO *180328*215
3*U*00401*010073604*0*P*1-G5*RA*000866400*BOFAECSUSO*20180328*2153*10073604*X*00
4010-ST*820*000000010-BPR*D*26004186*C*ACH*CTX*01*061000052*DA*000103534260*258
0973190*01*044000037*DA*510883296*20180328-NTE*OTH* P0006372 42200 Office of Pl
anning -NTE*OTH*and Budget P0006378 42200 Office of-NTE*OTH* Planning and Budget
-TRN*1*AP002042930*2580973190-CUR*PE*USD-REF*TN*AP002042930-N1*RB*UNKNOWN-N1*PR*
GOVERNOR, OFFICE OF THE-N1*PE*STATE ACCOUNTING OFFICE-ENT*1-RMR*IV*P0006372**217
511.40*217511.40*0-DTM*003*20180330-RMR*IV*P0006378**42530.46*42530.46*0-DTM*003
*20180330-SE*17*000000010-GE*0001*10073604-IEA*0001*010073604-
    
```

The payment ID is the Customer Reference number on JP Morgan for check deposit. This is the batch number you assign when making a deposit via the check scanning software:



Tran. Date Value Date	Description	Customer Ref.	Bank Ref.	Credit Amount	Report Time (ET)
03/29/2018 03/29/2018	REMOTE ONLINE DEP	329201801	4870635481	625.00	03:04 AM
		1 Day Available:	445.00		
		2 Days Available:	180.00		
REMARK :		REMOTE ONLINE DEPOSIT			

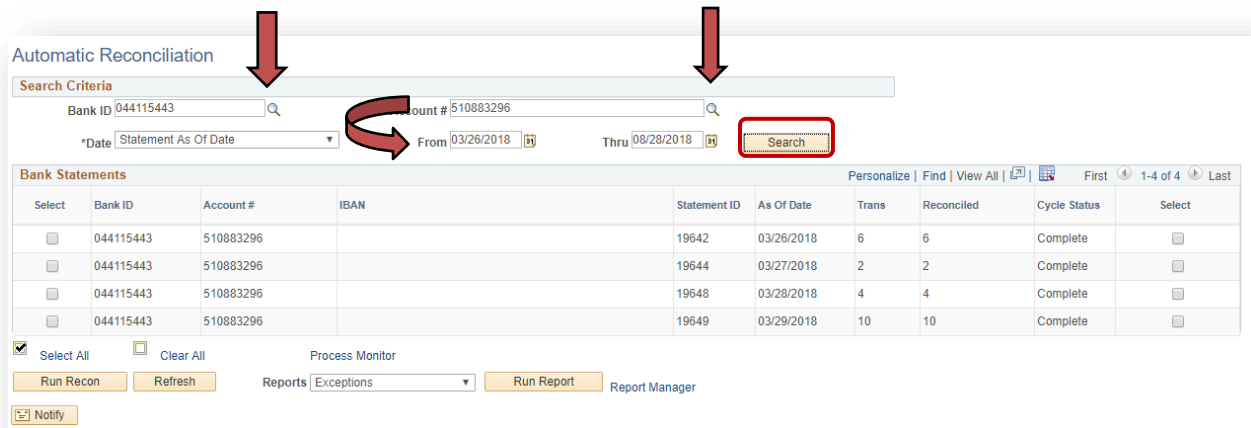
## B. Automatic Reconciliation

Bank Statements are imported daily for the JP Morgan/Chase Operating Account from TeamWorks Banking:

Log in to TeamWorks



**Navigation:** *Banking/Reconcile Statements/Automatic Reconciliation*

- Click on the magnifying glass icon  for the **BankID** field and select the Bank ID
- Click on the magnifying glass icon  for the **Account #** field and select the Account #
- Enter the **From Date** and **Thru Date** for the period
- Click on **Search**



Automatic Reconciliation

**Search Criteria**

Bank ID   Account #  

\*Date  From  Thru

Select	Bank ID	Account #	IBAN	Statement ID	As Of Date	Trans	Reconciled	Cycle Status	Select
<input type="checkbox"/>	044115443	510883296		19642	03/26/2018	6	6	Complete	<input type="checkbox"/>
<input type="checkbox"/>	044115443	510883296		19644	03/27/2018	2	2	Complete	<input type="checkbox"/>
<input type="checkbox"/>	044115443	510883296		19648	03/28/2018	4	4	Complete	<input type="checkbox"/>
<input type="checkbox"/>	044115443	510883296		19649	03/29/2018	10	10	Complete	<input type="checkbox"/>

Select All     Clear All    Process Monitor  
        Reports |         Report Manager

- All bank statements for the period entered will appear.

Automatic Reconciliation

**Search Criteria**

Bank ID: 044115443      Account #: 510883296

\*Date: Statement As Of Date      From: 01/01/2018      Thru: 09/28/2018      Search

Select	Bank ID	Account #	IBAN	Statement ID	As Of Date	Trans	Reconciled	Cycle Status	Select
<input type="checkbox"/>	044115443	510883296		19620	03/09/2018	7	7	Complete	<input type="checkbox"/>
<input type="checkbox"/>	044115443	510883296		19622	03/12/2018	11	11	Complete	<input type="checkbox"/>
<input type="checkbox"/>	044115443	510883296		19624	03/13/2018	6	5	Ready	<input type="checkbox"/>
<input type="checkbox"/>	044115443	510883296		19626	03/14/2018	12	12	Complete	<input type="checkbox"/>
<input type="checkbox"/>	044115443	510883296		19628	03/15/2018	25	24	Ready	<input type="checkbox"/>
<input type="checkbox"/>	044115443	510883296		19630	03/16/2018	13	13	Complete	<input type="checkbox"/>
<input type="checkbox"/>	044115443	510883296		19632	03/19/2018	21	21	Complete	<input type="checkbox"/>
<input checked="" type="checkbox"/>	044115443	510883296		19634	03/20/2018	9	6	Ready	<input checked="" type="checkbox"/>
<input type="checkbox"/>	044115443	510883296		19636	03/21/2018	6	6	Complete	<input type="checkbox"/>
<input type="checkbox"/>	044115443	510883296		19638	03/22/2018	7	7	Complete	<input type="checkbox"/>
<input type="checkbox"/>	044115443	510883296		19640	03/23/2018	8	8	Complete	<input type="checkbox"/>
<input type="checkbox"/>	044115443	510883296		19642	03/26/2018	6	6	Complete	<input type="checkbox"/>
<input type="checkbox"/>	044115443	510883296		19644	03/27/2018	2	2	Complete	<input type="checkbox"/>
<input type="checkbox"/>	044115443	510883296		19648	03/28/2018	4	4	Complete	<input type="checkbox"/>
<input type="checkbox"/>	044115443	510883296		19649	03/29/2018	10	10	Complete	<input type="checkbox"/>

Select All     Clear All    Process Monitor  
        Reports: Exceptions        Report Manager

If the cycle status shows as Ready, exceptions occurred. To see the exceptions, click on the select boxes and click on Run Report. Then, click on the Process Monitor hyperlink.

Process List    Server List

**View Process Request For**

User ID: JDARNELL    Type:    Last:    1 Days   

Server:    Name:    Instance From:    Instance To:    Run Status:    Distribution Status:     Save On Refresh

Select	Instance	Seq.	Process Type	Process Name	User	Run Date/Time	Run Status	Distribution Status	Details
<input type="checkbox"/>	45109256		BI Publisher	FSX3001	JDARNELL	08/28/2018 2:14:28PM EDT	Success	Posted	Details

[Go back to Automatic Reconciliation](#)

Process List | Server List

Click on Refresh every so often until the Run Status shows Success. Now, click on Go back to Automatic Reconciliation.

044115443    510883296    19649    03/29/

Select All     Clear All    Process Monitor

       Reports: Exceptions        [Report Manager](#)

Now, click on the Report Manager hyperlink.

[List](#)    [Explorer](#)    [Administration](#)    [Archives](#)

**View Reports For**

Folder:  Instance:  to

Name:  Created On:  Last:  1 Days

Report	Report Description	Folder Name	Completion Date/Time	Report ID	Process Instance
1 FSX3001 - FSX3001.pdf	FSX3001 - FSX3001.PDF	General	08/28/18 2:15PM	14664817	45109256

Now, click on the pdf report.

**Report**

Report ID: 14664817    Process Instance: 45109256    [Message Log](#)

Name: XMLP    Process Type: XML Publisher

Run Status: Success

FSX3001 - FSX3001.pdf

**Distribution Details**

Distribution Node: RepRPS    Expiration Date: 09/11/2018

**File List**

Name	File Size (bytes)	Datetime Created
FSX3001.pdf	5,130	08/28/2018 2:15:08.265521PM EDT

**Distribute To**

Distribution ID Type	*Distribution ID
User	JDARNELL

Click on the pdf report again.

ORACLE		Enterprise Financials					Page: 1 of 1	
Report Definition: FSX3001		Auto Reconciliation Exceptions					Run Date: 8/28/2018	
							Run Time: 14:15:02	
Bank Number:	19634	Bank Account:	510883296	IBAN ID:				
Statement ID:		Statement Date:	3/20/2018					
Transaction Ref Number	Transaction Amount		Transaction Date		Transaction Code		Recon Status	Payment Status
	Bank	Sub-system	Bank	Sub-system	Bank	Sub-system		
320201804	6,395.26	6,395.26	3/20/2018	3/20/2018			AmbiguousMatch	
320201804	6,395.26	6,395.26	3/20/2018	3/20/2018			AmbiguousMatch	
320201803	3,175.00	3,175.00	3/20/2018	3/20/2018			AmbiguousMatch	
320201803	3,175.00	3,175.00	3/20/2018	3/20/2018			AmbiguousMatch	
320201802	1,575.00	1,575.00	3/20/2018	3/20/2018			AmbiguousMatch	
320201802	1,575.00	1,575.00	3/20/2018	3/20/2018			AmbiguousMatch	
Total Exception Transactions:				6				
Total Bank Exception Amount:				22,290.52				
Total PS Exception Amount:				22,290.52				

End of Report

Use this report to reconcile these transactions either using the semi-manual or manual reconciliation.

## TeamWorks Reports/Queries/Templates Required to Reconcile the JP Morgan/Chase Bank Accounts

### A. Manual Reconciliation Transaction Data

Transactions are automatically reconciled in TeamWorks. Deposits are created using the downloaded daily bank statements. The deposits are reconciled to the bank deposits. Remember the system debits cash – 101200 and credits unapplied cash – 103590. In order to record your revenue or apply payments to accounts receivable, you will still need to prepare your AR deposits/payments. When these AR payments are posted to TeamWorks, the system automatically prepares a reversal of the original deposit – debiting unapplied cash – 1035900 and crediting cash – 101200. **For the reversal to occur, the payment ID must be the same as in the original entry!**

This process creates three entries in 101200



1. The system posts the deposit – a debit to cash.
2. The agency posts the deposit through the AR module – a debit to cash.
3. The system posts the reversal of the deposit in step 1 – a credit to cash.



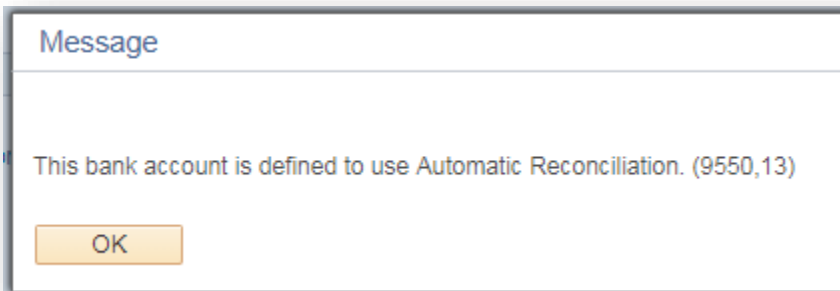
The system automatically reconciles the deposit in step 1 to the bank. However, the agency's manual posting and reversal needs to be manually reconciled.

Log in to TeamWorks

**Navigation:** *Banking/Reconcile Statements/Manual Reconciliation*

- Click on the magnifying glass icon  for the **BankID** field and select the Bank ID
- Click on the magnifying glass icon  for the **Account #** field and select the Account #
- Enter the **From Date** and **Thru Date** for the period
- Click on **Search**

- If the following appears, click on **OK**.



- All transaction types for the period entered will appear.

Manual Reconciliation

\*Search By From Date / Thru Date

---

**Search Criteria**


Bank ID 044115443 Account # 510883296 \*Status Unreconciled

From Date 03/01/2018 Thru Date 03/31/2018 Method Search

Total Transaction Amount -251,724.87 USD

**System Transactions** Personalize Find View 100 First 1-100 of 135 Last

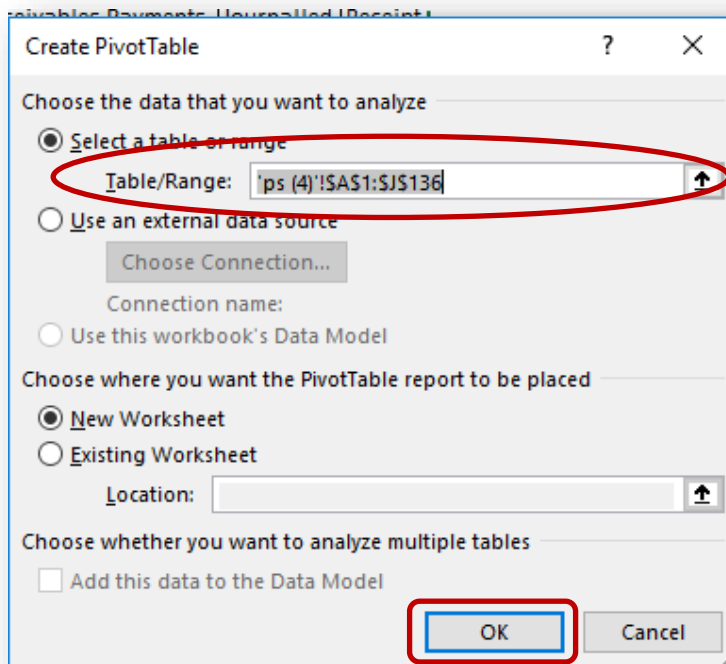
Select	Reconciliation Date	Status	Reference	Transaction Date	Transaction Amount	Method	Source	Status	Detail
<input type="checkbox"/>	08/28/2018	UNR	AP002042690	03/29/2018	-1,048.00	ACH	Payables	Paid	ACH
<input type="checkbox"/>	08/28/2018	UNR	AP002042691	03/29/2018	-212,812.62	ACH	Payables	Paid	ACH
<input type="checkbox"/>	08/28/2018	UNR	AP002042692	03/29/2018	-6,247.51	ACH	Payables	Paid	ACH
<input type="checkbox"/>	08/28/2018	UNR	AP002042693	03/29/2018	-1,362.00	ACH	Payables	Paid	ACH
<input type="checkbox"/>	08/28/2018	UNR	6000000825	03/29/2018	-195.00	CHK	Payables	Paid	Check
<input type="checkbox"/>	08/28/2018	UNR	6000000826	03/29/2018	-1,200.00	CHK	Payables	Paid	Check
<input type="checkbox"/>	08/28/2018	UNR	319201801	03/19/2018	251.52	CHK	Receivables Payments	Complete	Receipt
<input type="checkbox"/>	08/28/2018	UNR	319201801	03/19/2018	3,647.66	CHK	Receivables Payments	Complete	Receipt
<input type="checkbox"/>	08/28/2018	UNR	320201801	03/20/2018	542.34	CHK	Receivables Payments	Complete	Receipt
<input type="checkbox"/>	08/28/2018	UNR	320201801	03/20/2018	4,014.80	CHK	Receivables Payments	Complete	Receipt
<input type="checkbox"/>	08/28/2018	UNR	320201804	03/20/2018	6,395.26	CHK	Receivables Payments	Complete	Receipt
<input type="checkbox"/>	08/28/2018	UNR	321201801	03/22/2018	55.98	CHK	Receivables Payments	Journalled	Receipt
<input type="checkbox"/>	08/28/2018	UNR	053000196459040	03/15/2018	-20.00	EFT	Receivables Payments	Journalled	Receipt

- Click on **First** to insure you are at the start of the file for the period selected.
- Make sure the data is in order by reference.
- Click on the negative and positive amounts where the amounts equal for one reference number.
- Click on the **Download** icon  to export to Excel

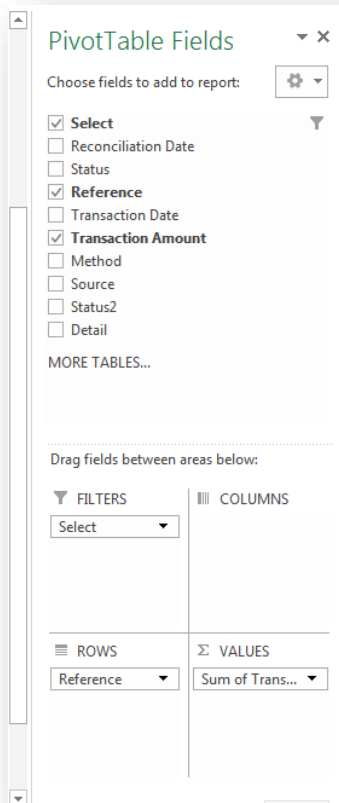
**NOTE:** The browser you use determines whether the Excel file opens directly or you must indicate you want to open it. The IE, Firefox and Chrome browsers each handle this a bit differently. The security settings may also prompt you to allow the file to download or not. Allow it.

Select	Reconciliation Date	Status	Reference	Transaction Date	Transaction Amount	Method	Source	Status	Detail
N	8/28/2018	UNR	053000190117545	3/27/2018	1,200.00	EFT	Receivables Payments	Unident	Receipt
Y	8/28/2018	UNR	053000192639993	3/20/2018	50	EFT	Receivables Payments	Journalled	Receipt
Y	8/28/2018	UNR	053000192639993	3/20/2018	-50	EFT	Receivables Payments	Journalled	Receipt
N	8/28/2018	UNR	053000192639994	3/20/2018	-1,600.00	EFT	Receivables Payments	Journalled	Receipt
N	8/28/2018	UNR	053000192639994	3/27/2018	1,600.00	EFT	Receivables Payments	Unident	Receipt
N	8/28/2018	UNR	053000192639994	3/20/2018	1,600.00	EFT	Receivables Payments	Journalled	Receipt
Y	8/28/2018	UNR	053000192639995	3/20/2018	250	EFT	Receivables Payments	Journalled	Receipt
Y	8/28/2018	UNR	053000192639995	3/20/2018	-250	EFT	Receivables Payments	Journalled	Receipt
N	8/28/2018	UNR	053000193350569	3/27/2018	1,100.00	EFT	Receivables Payments	Unident	Receipt

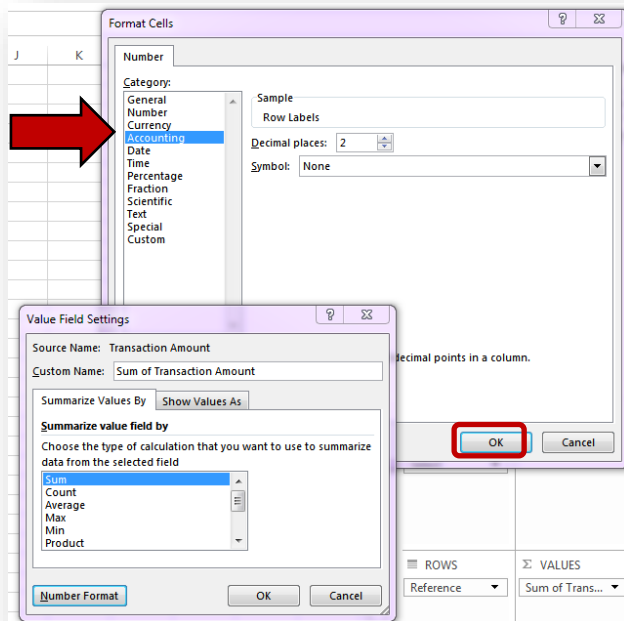
- Make sure your cursor is on the first row.
- Click on **Insert** then **PivotTable**.



- Click the **OK** box if the range is correct.



- Set your fields up as in the figure. Set a filter on the **Select** field to “Y”.
- Set the number format for the **Transaction Amount** to **Accounting** and click **OK**.



- Verify that the transactions total to zero.

Row Labels	Sum of Transaction Amount
053000192639993	-
053000192639995	-
053000193350570	-
053000193350573	-
053000193777942	-
053000194451453	-
053000194548899	-
053000194548901	-
053000196179092	-
053000196200738	-
<b>Grand Total</b>	-

- Go back to TeamWorks and click on the **Recon Date Override Options**. Check on **Override Reconciliation Date** and **Enter the Reconciliation Date** in the box. Use the last day of the month you are reconciling. Then click on Reconcile.

<input type="checkbox"/>	08/28/2018	UNR	053000196388984	03/20/2018	-200.00	EFT	Receivables Payments	Journalled	Receipt
<input type="checkbox"/>	08/28/2018	UNR	053000196388984	03/20/2018	200.00	EFT	Receivables Payments	Journalled	Receipt
<input type="checkbox"/>	08/28/2018	UNR	053000196459037	03/20/2018	1,000.00	EFT	Receivables Payments	Journalled	Receipt

Select All     Clear All  
**Recon Date Override Options**  
 Override Reconciliation Date    Enter Reconciliation Date 03/31/2018  
        Report Manager    Process Monitor



## B. Semi-Manual Reconciliation Transaction Data

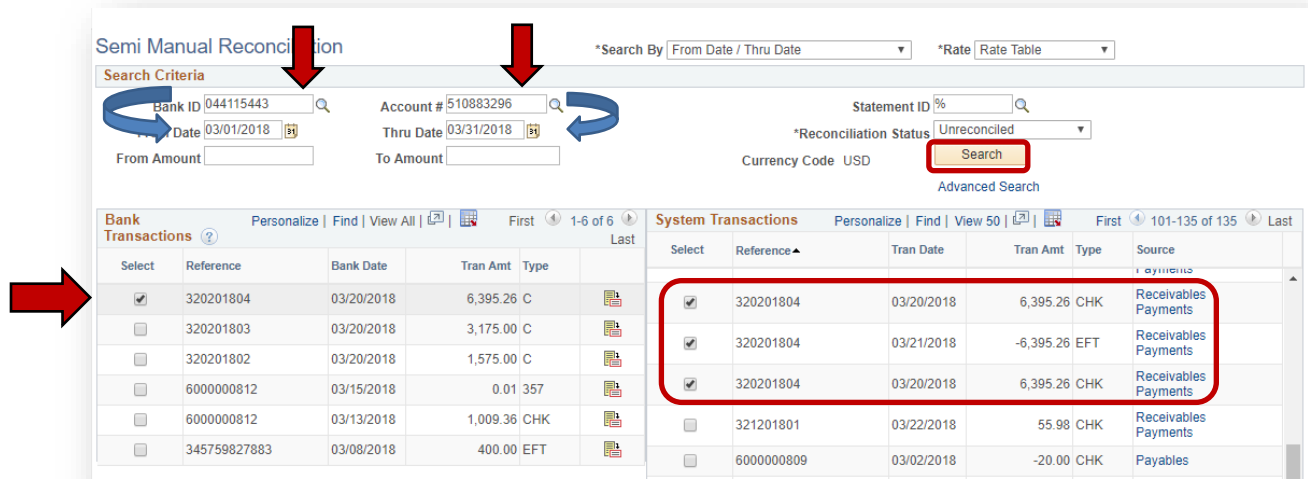
As stated earlier in this document, transactions are automatically reconciled in TeamWorks. Deposits are created using the downloaded daily bank statements. ACHs, checks, and deposits are reconciled to the bank transactions. The system creates the deposits from the bank statements and then reconciles the system deposit to the bank. Sometimes, if you enter your

AR deposit the same day as deposited at the bank, the system will not automatically reconcile because it has two deposits – your entry and the system entry. Let’s look at the deposit reference 320201804 for \$6,395.26.

Log in to TeamWorks

**Navigation:** *Banking/Reconcile Statements/Semi-Manual Reconciliation*

- Click on the magnifying glass icon  for the **BankID** field and select the Bank ID
- Click on the magnifying glass icon  for the **Account #** field and select the Account #
- Enter the **From Date** and **Thru Date** for the period
- Click on **Search**
- Check the box for Reference 320201804 on the bank side and the three boxes on the system side.



**Semi Manual Reconciliation**

\*Search By | From Date / Thru Date    \*Rate | Rate Table

**Search Criteria**

Bank ID 044115443    Account # 510883296    Statement ID %

Date 03/01/2018    Thru Date 03/31/2018

From Amount    To Amount


\*Reconciliation Status Unreconciled

Currency Code USD    **Search**

Advanced Search

Bank Transactions						System Transactions					
Select	Reference	Bank Date	Tran Amt	Type		Select	Reference	Tran Date	Tran Amt	Type	Source
<input checked="" type="checkbox"/>	320201804	03/20/2018	6,395.26	C		<input checked="" type="checkbox"/>	320201804	03/20/2018	6,395.26	CHK	Receivables Payments
<input type="checkbox"/>	320201803	03/20/2018	3,175.00	C		<input checked="" type="checkbox"/>	320201804	03/21/2018	-6,395.26	EFT	Receivables Payments
<input type="checkbox"/>	320201802	03/20/2018	1,575.00	C		<input checked="" type="checkbox"/>	320201804	03/20/2018	6,395.26	CHK	Receivables Payments
<input type="checkbox"/>	6000000812	03/15/2018	0.01	357		<input type="checkbox"/>	321201801	03/22/2018	55.98	CHK	Receivables Payments
<input type="checkbox"/>	6000000812	03/13/2018	1,009.36	CHK		<input type="checkbox"/>	6000000809	03/02/2018	-20.00	CHK	Payables
<input type="checkbox"/>	345759827883	03/08/2018	400.00	EFT							

- Now proceed to the bottom of the screen and click the box **Refresh**. Each side has a total of 6,395.26.
- Click on the **Reconcile** button.



<b>Reconcile</b>	<b>Refresh</b>	<b>Amount</b>	6,395.26	<b>Amount</b>	6,395.26
		<b>Difference</b>	0.00		

Continue doing this for deposits where you have a bank transaction matched to three system transactions.

## C. Optional: Report: ARXXX0408 – Cash Receipts Journal

**Optional:** Obtain the **ARXX0408 Cash Receipts Journal** if you need additional information to reconcile a Cash Receipt item in the Manual Period Transaction data exported above. The report is automatically generated as part of the month end close process and can be obtained from document direct.

Item ID/JRNL RF	Payment ID	FdSrc	Project	Customer ID	Customer Name/Line Description	Amount
301-0000208	251404	90001	01	00000195	Cobb County Community Service Board	\$937.13
301-0000282	140381	90001	01	00000198	Pineland Mental Health Services	\$1,588.99
301-0000298	64350/64363	90001	01	00000200	Lookout Mountain Community Service boa	\$781.43
301-0000333	56079	90001	01	00000204	Community Service Board of E Central G	\$705.13
301-0000342	15654	90001	01	00000196	South Georgia Community Service Board	\$855.10
301-0000342	64350/64363	90001	01	00000200	Lookout Mountain Community Service Boa	\$781.43
Deposit: 4070207141						Total: \$5,649.21

**D. Optional: Query: 0AP004N VERIFY CASH DISB NEW**

**Optional:** Run the **0AP004N Verify Cash Disbursements New** if you need additional information to reconcile a Disbursement in the Manual Period Transaction data exported above.

**E. Query: 0AP009 BANK RECON PYMNT REF**

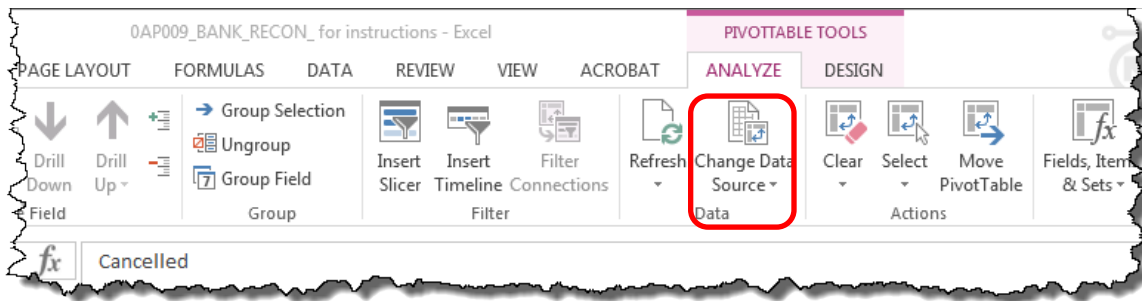
Run the **0AP009\_BANK\_RECON\_PYMNT\_REF Payments** query which provides details of all outstanding A/P payments for the period being reconciled. Run it in Excel and for the time period that will include all outstanding checks. Make sure the **Payment Date Thru** includes the first business day of the next month in order to include all the ACHs.

SetID	Bank Code	Bank Account	Bank Account #	Reference	Remit Vndr	Name	Payment Date	Am
-------	-----------	--------------	----------------	-----------	------------	------	--------------	----

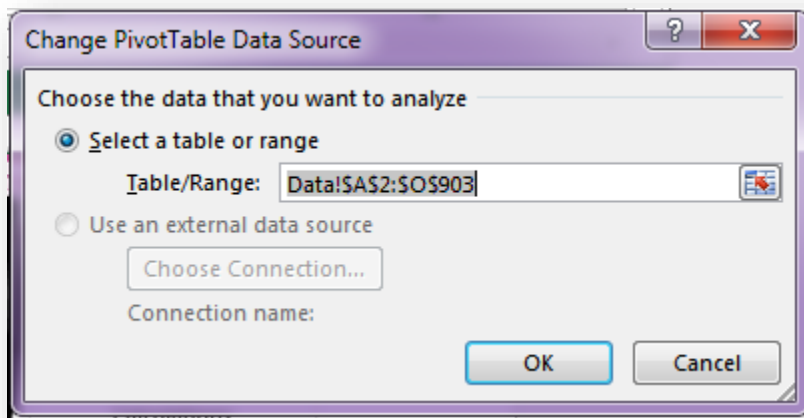
You are going to copy the data from the query and paste it into the template Outstanding Payments on the **Data Tab**:

SetID	Bank Code	Bank Account	Bank Account #	Reference
40700	3300	1000	510883296	0000001695
40700	3300	1000	510883296	0000001696
40700	3300	1000	510883296	0000001697
40700	3300	1000	510883296	0000001698
40700	3300	1000	510883296	0000001699
40700	3300	1000	510883296	0000001700

Then, go to each of the three worksheets labeled **ACH**, **Checks paid in current month**, and **Checks OS** and under Pivot Table Tools, click on **Change Data Source**:



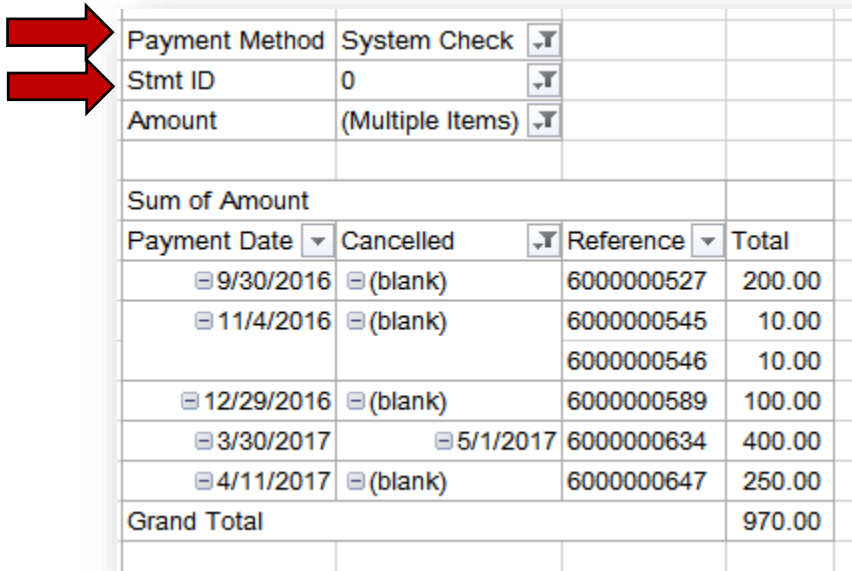
Next, a pop up will show up for you to enter area the Pivot Table needs to evaluate:



Do not use the first row because you need the column headings for the Pivot Table located in the second row. After you click **OK**, then refresh the Pivot Table. You must do this for each Pivot Table.



On the **Checks OS** tab, the table provides the checks that are outstanding. So, since the system automatically reconciles daily, checks that are outstanding at the end of the month might have cleared by the time you run the query. The filters are set to *System Check* for **Payment Method**, **Stmt ID** is 0, Cancelled date is equal to dates in May and blank, and amount is everything but zero:



Payment Method	System Check			
Stmt ID	0			
Amount	(Multiple Items)			
Sum of Amount				
Payment Date	Cancelled	Reference	Total	
9/30/2016	(blank)	6000000527	200.00	
11/4/2016	(blank)	6000000545	10.00	
		6000000546	10.00	
12/29/2016	(blank)	6000000589	100.00	
3/30/2017	5/1/2017	6000000634	400.00	
4/11/2017	(blank)	6000000647	250.00	
Grand Total			970.00	

On the **Checks Paid** tab in current month worksheet, the table shows the checks that have cleared in the current month but outstanding at the end of April.

Payment Method	System Check				
Pay Status	Paid				
Act Settle	(Multiple Items)				
Sum of Amount					
Payment Date	Reference	Total	Checks OS as of the date of the query		970.00
4/11/2017	6000000644	649.00	Checks paid in May, OS as of 4/30/17		4,675.50
4/20/2017	6000000653	2,000.00			
	6000000654	75.00	Total OS		5,645.50
4/26/2017	6000000655	170.00			
	6000000656	836.50			
4/27/2017	6000000657	925.00			
	6000000658	20.00			
Grand Total		4,675.50			

The filters are set to **Payment Method** *System Check*, **Pay Status** is *Paid*, and in **Act settle** the dates selected are for May 2017. The **Act settle** filter stands for the date the item was

reconciled. The result from the table is added to the results from the **Checks OS** tab to give us the total outstanding checks for April.

Now, the outstanding ACHs need to be determined. ACHs must be sent to the bank two days before their payment date resulting in outstanding ACHs at the end of the month:

Payment Method	Automated Clearing House	.Y
Pay Status	Paid	.Y
Act Settle	(Multiple Items)	.Y

Payment Date	Reference	Total
4/28/2017	0000002310	102,167.22
	0000002311	24,470.16
5/1/2017	0000002312	301,950.57
	0000002313	127.40
	0000002314	50,470.10
	0000002315	61,700.00
<b>Grand Total</b>		<b>540,885.45</b>

**ACH**    Checks Paid in current month    Checks OS    Da

Note that the **Payment Method** filter is set to *Automated Clearing House* and the **Pay Status** is set to *Paid*. The **Act settle** filter is set to May 1<sup>st</sup> and 2<sup>nd</sup>, 2017 which the date of the actual bank statements:

### Enter Bank Statements

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

[Find an Existing Value](#)

**Search Criteria**

External Bank ID in

Bank Account # begins with

Statement ID =

As Of Date >

[Basic Search](#)

**Search Results**

View All    First    1-100 of 239    Last

External Bank ID	Bank Account #	Statement ID	As Of Date	Load Date and Time
<b>044115443</b>	510883296	19341	04/18/2017	04/19/2017 7:06:44AM
044115443	510883296	19342	04/19/2017	04/20/2017 7:06:42AM

**F. Monthly Fiduciary Statement from Office of the State Treasurer (OST)**

Page: 8 Office of the State Treasurer  
 Fiduciary Statement  
 Activity 4/01/17 Through 4/30/17  
 Account: (4072) SAO - CTAS

EFFECTIV	TRAN	REV-CODE	TXN-DESCRIPTION	SOURCE-DOC	GRANT-ID	DEBITS	CREDITS	BALANCE
BEGINNING-BALANCE:								6,421,249.54
4/03/17	0103	00006050	CASH RECEIPTS- FID	CTAS DEP		82,592.90		
4/03/17	0212	00006050	CTAS DISBURSEMENTS	CTAS DISB	OP		155,136.80	
4/03/17	0112	00006050	CTAS DEPOSITS	CTAS DEP	033117	1,400,721.68		
4/04/17	0103	00006050	CASH RECEIPTS- FID	CTAS DEP		11,110.34		
4/04/17	0212	00006050	CTAS DISBURSEMENTS	CTAS DISB	OP		305,964.33	
4/04/17	0112	00006050	CTAS DEPOSITS	CTAS DEP	040317	20,303.89		
4/05/17	0212	00006050	CTAS DISBURSEMENTS	CTAS DISB	PY		153.52	
4/05/17	0212	00006050	CTAS DISBURSEMENTS	CTAS DISB	OP		4,470.44	
4/05/17	0112	00006050	CTAS DEPOSITS	CTAS DEP	040417	11,126.51		
4/06/17	0103	00006050	CASH RECEIPTS- FID	CTAS DEP		204.06		
4/06/17	0112	00006050	CTAS DEPOSITS	CTAS DEP	040517	239,676.83		
4/07/17	0103	00006050	CASH RECEIPTS- FID	CTAS DEP		103.10		
4/07/17	0212	00006050	CTAS DISBURSEMENTS	CTAS DISB	OP		583.23	

Obtain CSV files from treasury for the Fiduciary and Allotment accounts. Use them to compare the GL transactions to treasury by source (i.e., cash disbursements, payroll, and deposits). There are Pivot Table templates for these accounts.

TXN-DESCRIPTION	Source-Docum	GRANT-ID	Effective-Date	Sum of BEG_BAL	Sum of Net	Sum of END_BAL
⊕ BEGINNING BALANCE				6,421,249.54	-	-
⊖ CASH DISBURSEMENTS	⊖ REV COLL	⊖ (blank)	4/18/2017	-	(31,784.00)	-
	⊖ STATE TAX	⊖ (blank)	4/13/2017	-	(551,830.60)	-
	⊖ STATETAX	⊖ (blank)	4/28/2017	-	(569,860.73)	-
⊕ CASH RECEIPTS- FID				-	507,609.03	-
⊕ CTAS DEPOSITS				-	8,284,713.09	-
⊖ CTAS DISBURSEMENTS	⊖ CTAS DISB	⊕ OP		-	(7,672,548.10)	-
		⊖ PY	4/5/2017	-	(153.52)	-
			4/14/2017	-	(274,655.29)	-
			4/17/2017	-	(2,150.36)	-
			4/19/2017	-	(400.00)	-
			4/20/2017	-	(10,826.58)	-
			4/26/2017	-	(186.69)	-
			4/28/2017	-	(279,943.14)	-
		⊕ WIRE		-	(108,142.50)	-
⊕ ENDING BALANCE				-	-	5,711,090.15
<b>Grand Total</b>				<b>6,421,249.54</b>	<b>(710,159.39)</b>	<b>5,711,090.15</b>

**G. Monthly Allotment Statement from Office of the State Treasurer (OST)**

Page: 9 Office of the State Treasurer  
 Allotment Statement  
 Activity 4/01/17 Through 4/30/17

Account: (407A) STATE ACCOUNTING OFFICE

LEDGER-R	EFFECTIV	TRAN	TXN-DESCRIPTION	SOURCE-DOC	GRANT-ID	INCREASE	DECREASE	BALANCE	
								BEGINNING-BALANCE:	673,699.50
319285	4/03/17	0201	CASH ALLOTMENT DRAW	CTAS DRAW			82,592.90		
319285	4/04/17	0201	CASH ALLOTMENT DRAW	CTAS DRAW			11,110.34		
140290	4/05/17	0301	ALLOTMENT DISTRIBUT	WARRANT	18959	643,837.00			
319285	4/06/17	0201	CASH ALLOTMENT DRAW	CTAS DRAW			204.06		
319285	4/07/17	0201	CASH ALLOTMENT DRAW	CTAS DRAW			103.10		
319285	4/11/17	0201	CASH ALLOTMENT DRAW	CTAS DRAW			17,741.81		
319285	4/12/17	0201	CASH ALLOTMENT DRAW	CTAS DRAW			3,152.92		
140153	4/13/17	0201	CASH ALLOTMENT DRAW	STATE TAX		551,830.60			
319519	4/13/17	0207	GFT - INCOME TAX	STATE TAX			551,830.60		
319285	4/14/17	0201	CASH ALLOTMENT DRAW	PR DRAW	WH		45,448.90		
319285	4/14/17	0201	CASH ALLOTMENT DRAW	CTAS DRAW			12,427.78		
319285	4/17/17	0201	CASH ALLOTMENT DRAW	CTAS DRAW			3,501.82		
319285	4/19/17	0201	CASH ALLOTMENT DRAW	CTAS DRAW			.20		
319285	4/20/17	0201	CASH ALLOTMENT DRAW	CTAS DRAW			26,442.76		
319285	4/25/17	0201	CASH ALLOTMENT DRAW	CTAS DRAW			6,509.19		
319285	4/26/17	0201	CASH ALLOTMENT DRAW	CTAS DRAW			3,767.30		
319285	4/27/17	0201	CASH ALLOTMENT DRAW	CTAS DRAW			42,069.74		
140153	4/28/17	0201	CASH ALLOTMENT DRAW	STATETAX		569,860.73			
319285	4/28/17	0201	CASH ALLOTMENT DRAW	CTAS DRAW			40,381.66		
319285	4/28/17	0201	CASH ALLOTMENT DRAW	PRDRAW	WH		45,553.53		
319285	4/28/17	0201	CASH ALLOTMENT DRAW	PRDRAW			84,016.86		
319519	4/28/17	0207	GFT - INCOME TAX	STATETAX			569,860.73		
TOTAL FOR FUND: STATE ACCOUNTING OFFICE..... ( 407A)						1,765,528.33	1,629,300.36		
								ENDING-BALANCE:	809,927.47

TXN-DESCRIPTION	Source-Docum	Effective-Date	Sum of BEG_BAL	Sum of Net	Sum of END_BAL
⊖ ALLOTMENT DISTRIBUT	⊖ WARRANT	4/5/2017	-	643,837.00	-
⊖ BEGINNING BALANCE	⊖ ARIS	4/1/2017	(14,455,144.49)	-	-
	⊖ CTAS DRAW		(22,806,688.23)	-	-
	⊖ GTA	4/1/2017	(1,733,099.07)	-	-
	⊖ MEMO	4/1/2017	3,356,580.83	-	-
	⊖ SLBTRANSFE	4/1/2017	(6,500,263.77)	-	-
	⊖ STATE TAX	4/1/2017	8,855,569.30	-	-
	⊖ STATETAX	4/1/2017	(434,717.34)	-	-
	⊖ SURPLUS	4/1/2017	(5,070.73)	-	-
	⊖ WARRANT	4/1/2017	34,396,533.00	-	-
⊖ CASH ALLOTMENT DRAW	⊖ CTAS DRAW		-	(250,005.58)	-
	⊖ PR DRAW		-	(128,033.06)	-
	⊖ STATE TAX	4/13/2017	-	551,830.60	-
	⊖ STATETAX	4/28/2017	-	569,860.73	-
	⊖ PRDRAW	4/28/2017	-	(129,570.39)	-
⊖ ENDING BALANCE	⊖ ARIS	4/30/2017	-	-	(14,455,144.49)
	⊖ CTAS DRAW		-	-	(23,314,297.26)
	⊖ GTA	4/30/2017	-	-	(1,733,099.07)
	⊖ MEMO	4/30/2017	-	-	3,356,580.83
	⊖ SLBTRANSFE	4/30/2017	-	-	(6,500,263.77)
	⊖ STATE TAX	4/30/2017	-	-	8,855,569.30
	⊖ STATETAX	4/30/2017	-	-	(434,717.34)
	⊖ SURPLUS	4/30/2017	-	-	(5,070.73)
	⊖ WARRANT	4/30/2017	-	-	35,040,370.00
⊖ GFT - INCOME TAX	⊖ STATE TAX	4/13/2017	-	(551,830.60)	-
	⊖ STATETAX	4/28/2017	-	(569,860.73)	-
<b>Grand Total</b>			<b>673,699.50</b>	<b>136,227.97</b>	<b>809,927.47</b>

## H. Download Monthly Operating Account Bank Statement from J.P. Morgan Chase

The Bank Statement downloaded from JP Morgan/Chase has separate tabs for Summary, Deposits and Credits, Withdrawals and Debits, and Checks Paid to use for the reconciliation process.

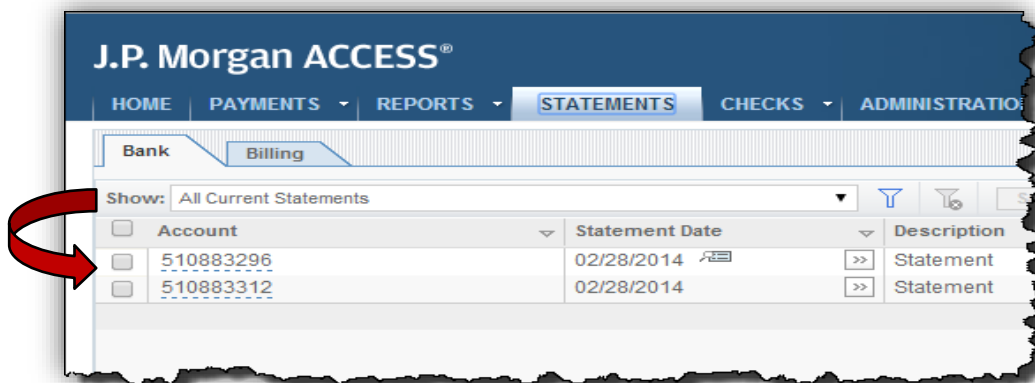
- Access JP Morgan/Chase and enter all logon credentials  
[https://access.jpmorgan.com/jpmalogo?portal\\_stamp=1387554822118](https://access.jpmorgan.com/jpmalogo?portal_stamp=1387554822118)



- Select the Statements tab

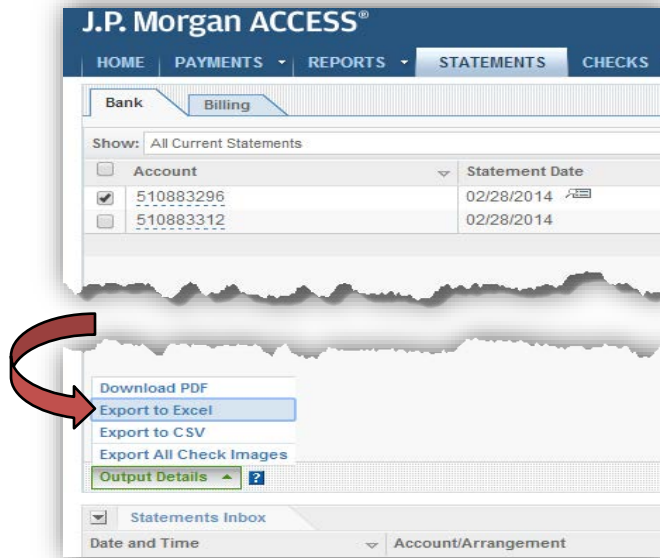


- Select the Operating Account Statement for the month being reconciled

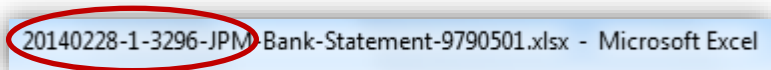


- Hover over the Account information to see data such as the account name, etc.

- Select the output type – Excel



- The Excel File will be created. Depending on the browser you are using, the file will open automatically or you may have to select it.
  - The filename will include the last 4 digits of the account number



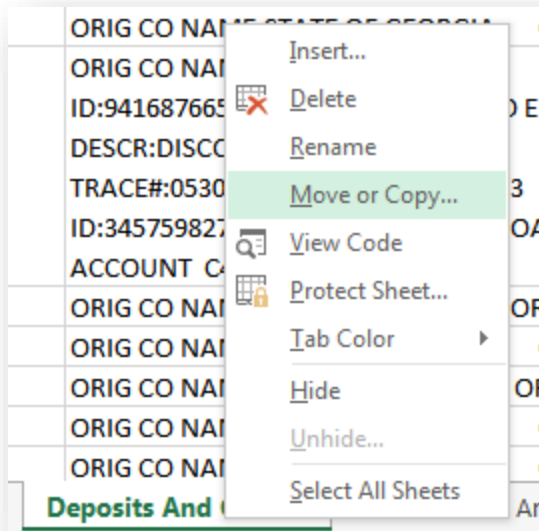
- Save the Excel file on your PC or shared drive.

Open the Excel worksheet

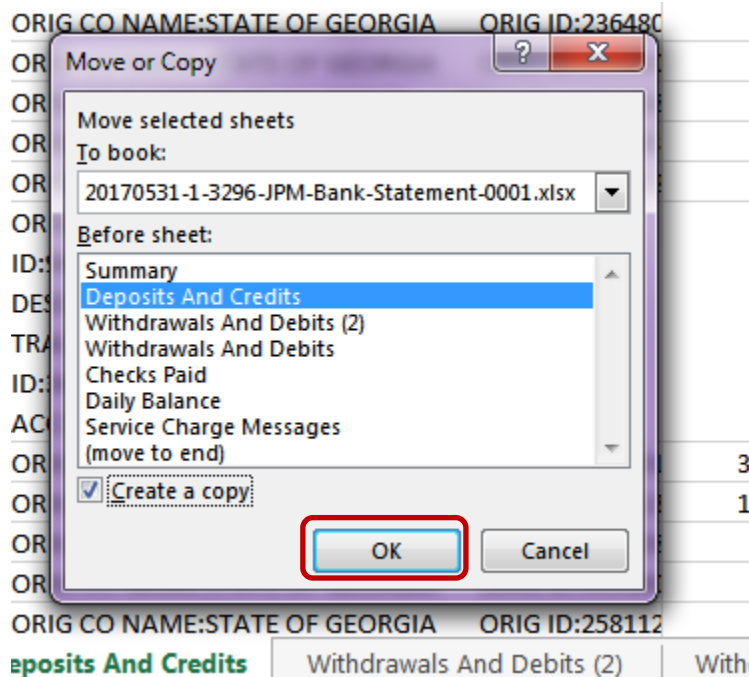
- Go to the **Deposits and Credits** Tab in the Excel Workbook



- Right click on the **Deposits and Credits** Tab in the Workbook
- Click on **Move or Copy** selection



- Select **Deposits And Credits** and check the box for **Create a copy** and click **OK**



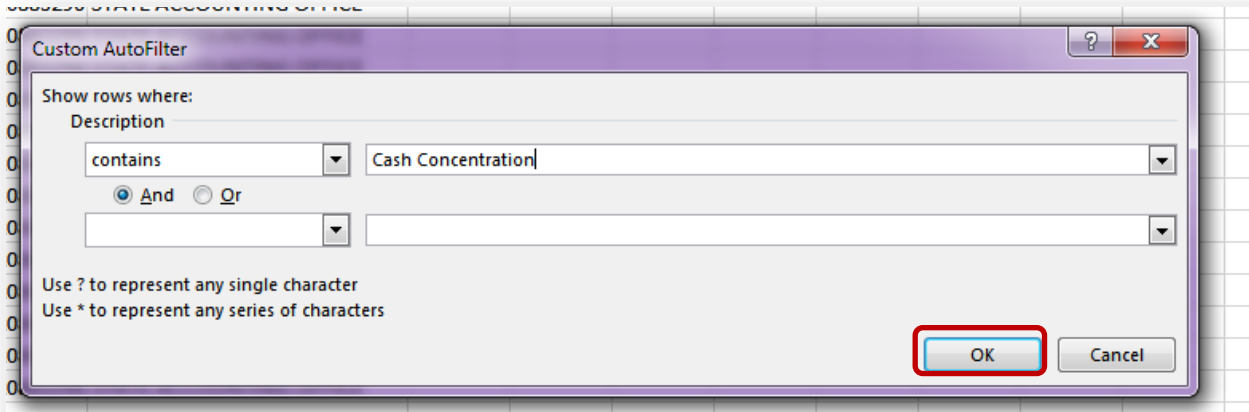
- Now, the Cash Concentration Transfer Credits need to be removed.
- Select **Deposits And Credits (2)** worksheet

Click on the **Data** tab

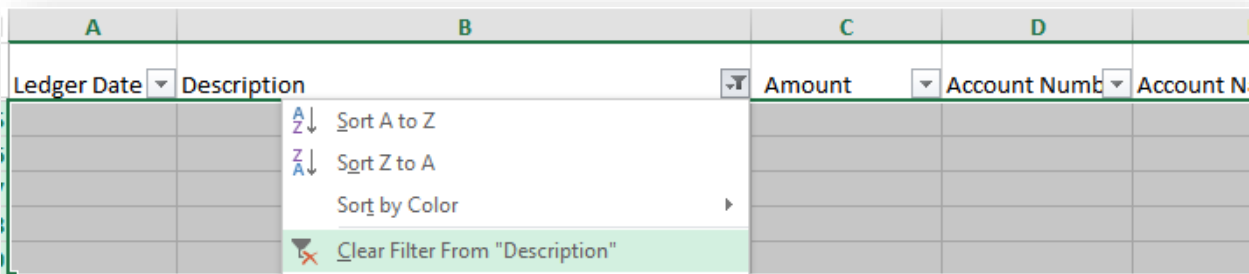
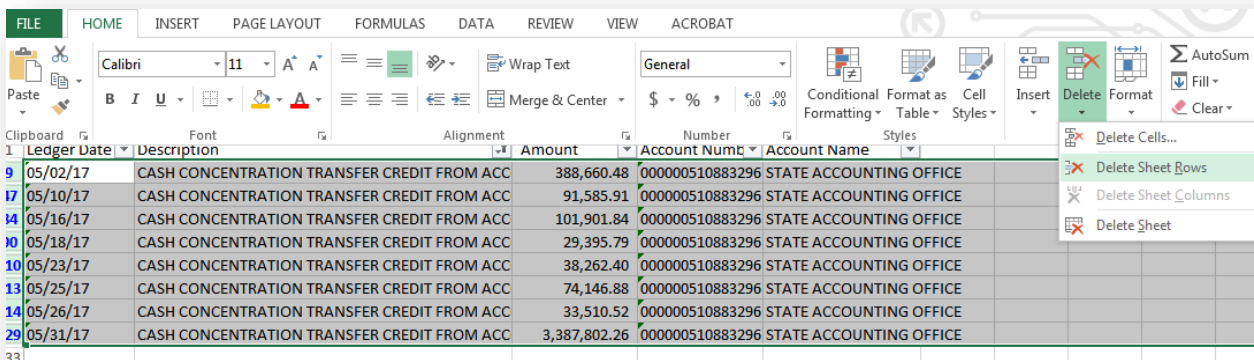
- Set up Filters on the spreadsheet
  - Click on **Filter** to apply filters to all the columns on the open worksheet



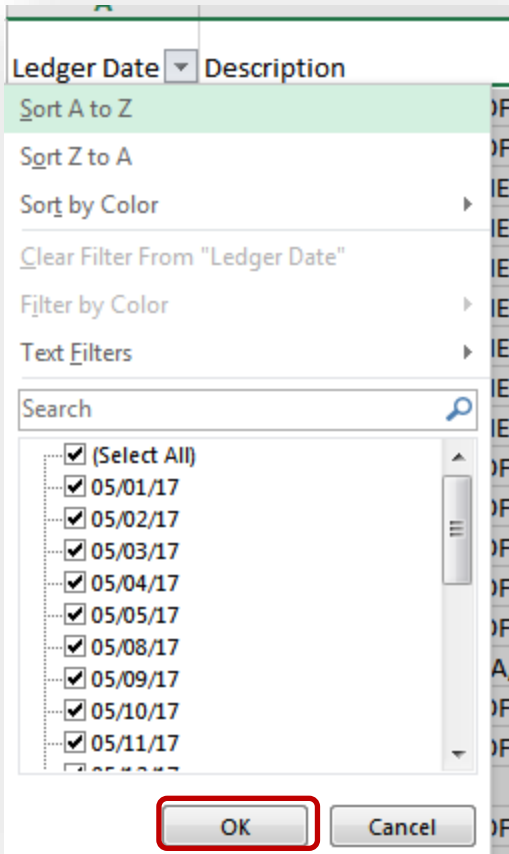




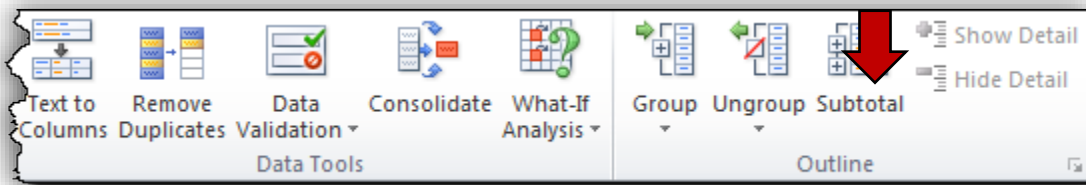
- Now, type in *Cash Concentration* and click **OK**
- Only the rows with **Cash Concentration Transfer Credit** is shown
- Highlight the rows, select the **Delete** tab, then **Delete Sheet Rows**



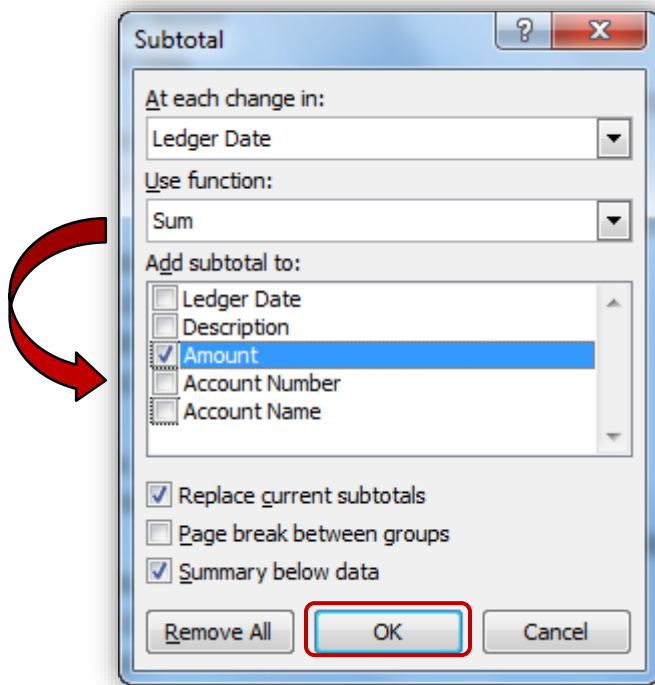
- Click on **Clear Filter From "Description"**
- Filter the data by the Ledger Date and click **OK**



- Set up Subtotals
  - Make certain all the data in the spreadsheet is selected
  - Click on **Subtotal**



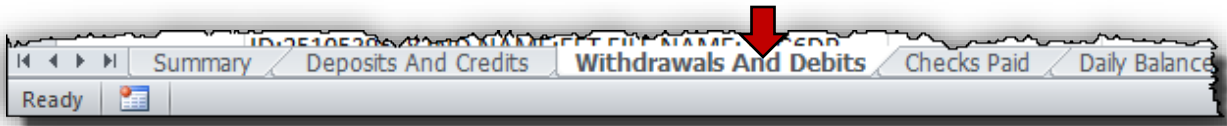
- Select “**Ledger Date**” from the dropdown for **At each change in:**
- Select “**Sum**” from the dropdown in **Use Function**
- Uncheck anything already checked in **Add subtotal to**
- Select “**Amount**” in the dropdown in **Add subtotal to**
- Click **OK**



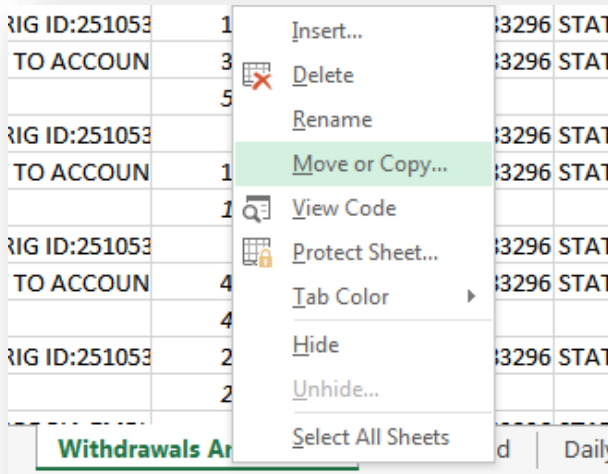
- The worksheet for **Deposits and Credits (2)** is now sorted by transaction type and subtotaled by date within each transaction type.

	A	B	C	D	E
1	Ledger Date	Description	Amount	Account Num	Account Name
9	05/01/17	Total	535,761.02		
14	05/02/17	Total	29,314.10		
21	05/03/17	Total	136,464.61		
28	05/04/17	Total	687,891.51		
36	05/05/17	Total	528,511.61		
50	05/08/17	Total	147,888.91		
52	05/09/17	Total	439,238.39		
61	05/10/17	Total	174,486.72		
69	05/11/17	Total	107,663.09		
74	05/12/17	Total	428,876.56		
92	05/15/17	Total	4,002,981.69		
96	05/16/17	Total	125,604.81		
99	05/17/17	Total	1,877.63		
104	05/18/17	Total	38,827.01		
117	05/19/17	Total	702,544.68		
121	05/22/17	Total	85,531.85		
123	05/23/17	Total	15,937.80		
125	05/24/17	Total	1,869.46		
140	05/30/17	Total	3,545,518.48		
143	05/31/17	Total	74,995.81		
144		Grand Total	11,811,785.74		

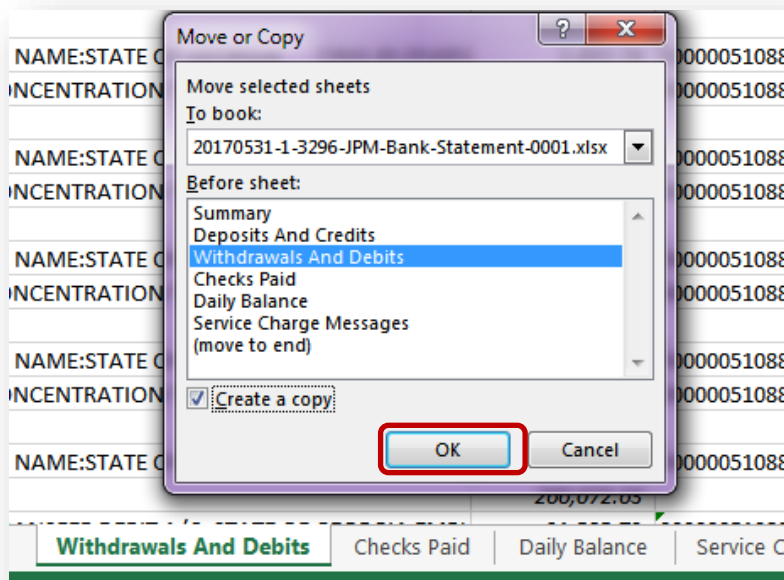
Now, the two worksheets **Withdrawals and Debits** and **Checks Paid** need to be combined. Go to the **Withdrawals and Debits** Tab in the Excel Workbook



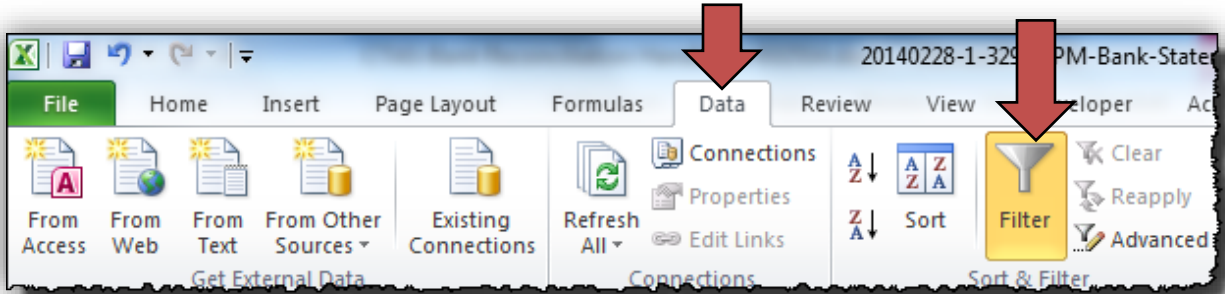
- Right click on the **Withdrawals and Debits** Tab in the Workbook
- Click on **Move or Copy** selection



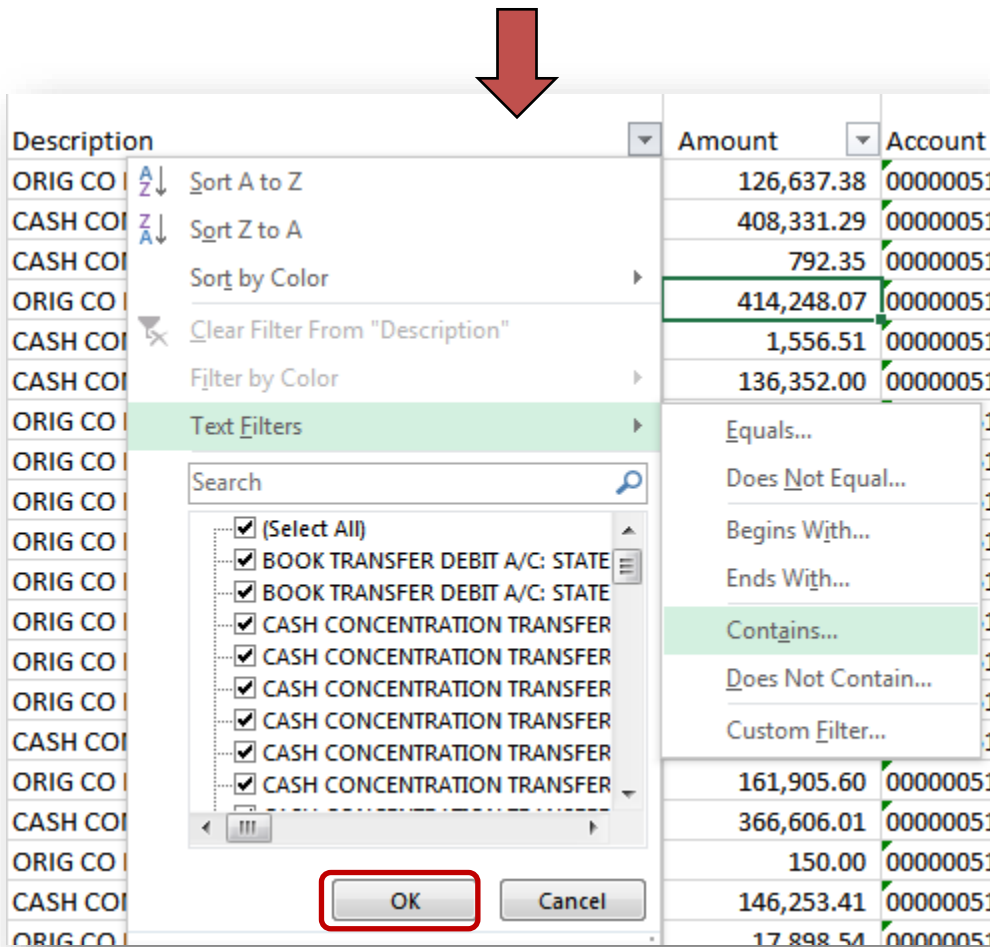
- Select **Withdrawals and Debits** and check the box for **Create a copy** and select **OK**



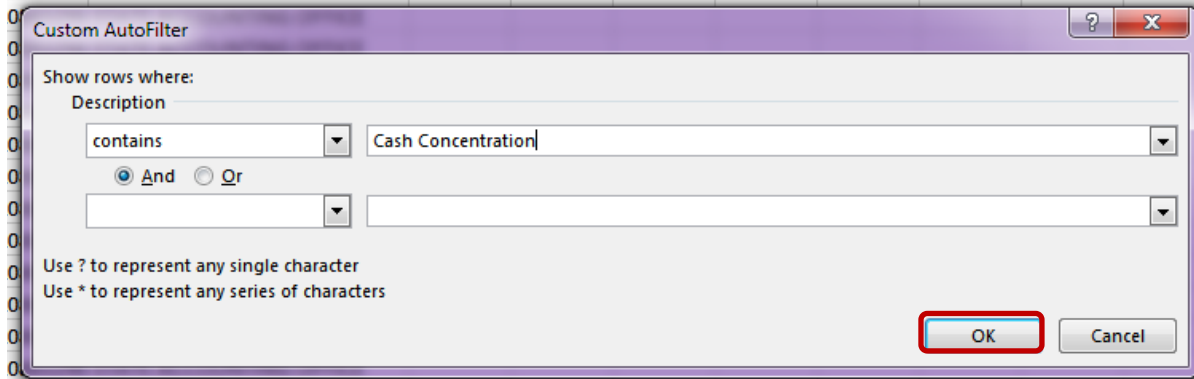
- Now, the **Cash Concentration Transfer Debits** need to be removed.
- Click on the **Data** tab
- Set up Filters on the spreadsheet
  - Click on **Filter** to apply filters to all the columns on the open worksheet



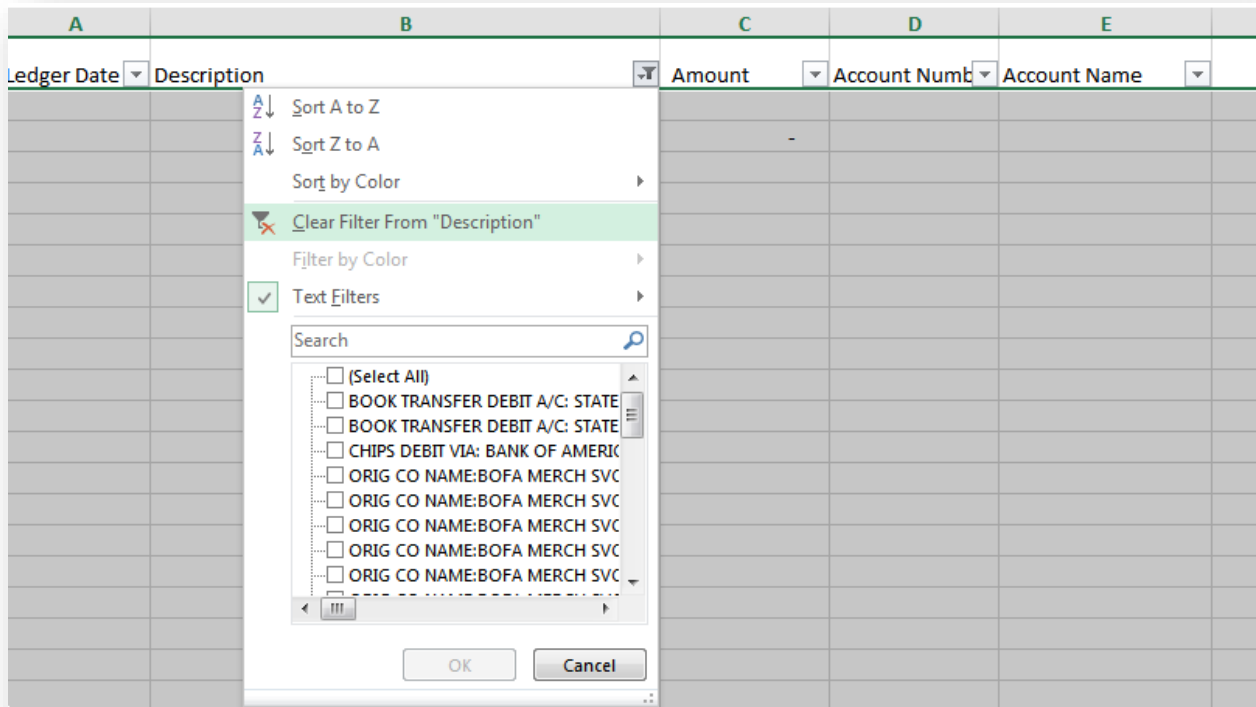
- Click on the arrow in the **Description** column



- Click on **Text Filters**, then select **Contains**, then click on **OK**



- Now, type in *Cash Concentration* and click **OK**
- Only the rows with Cash Concentration Transfer Debit displays
- Highlight the rows, select the **Delete** tab, then **Delete Sheet Rows**



- Click on **Clear Filter From “Description”**
- Click on the **Checks Paid** worksheet tab
- Go to the **Date Paid** column, highlight the dates, and copy them

Date Paid	Amount
05/08/17	
05/02/17	2,
05/22/17	
05/02/17	
05/08/17	
05/04/17	
05/04/17	
05/11/17	
05/16/17	
05/23/17	
05/26/17	
05/22/17	
05/22/17	
05/25/17	2,
05/23/17	1,
05/23/17	7,
05/24/17	
05/23/17	
05/23/17	
)	19,

- o Click on the **Withdrawals and Debits (2)** worksheet, go the end of the Ledger Date column, highlight Total, and press ENTER or choose Paste

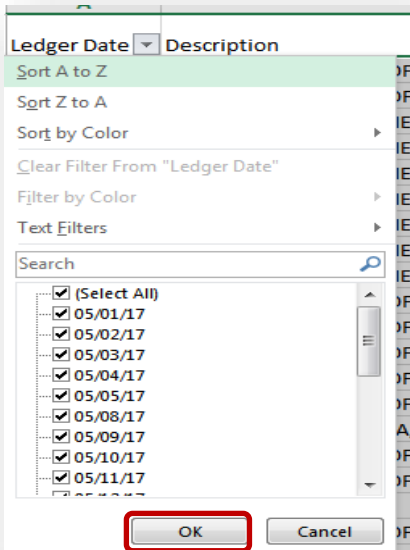
A	B
Ledger Date	Description
05/01/17	ORIG CO NAME:STATE OF GEORGIA ORIG ID:251053
05/26/17	BOOK TRANSFER DEBIT A/C: STATE OF GEORGIA EMPL
05/26/17	ORIG CO NAME:STATE OF GEORGIA ORIG ID:251053
05/30/17	ORIG CO NAME:STATE OF GEORGIA ORIG ID:251053
05/31/17	CHIPS DEBIT VIA: BANK OF AMERICA N A/0959 A/C: TH
05/31/17	ORIG CO NAME:IRS ORIG ID:3387702000 DES
Total	

Go back to **Checks Paid** worksheet and copy and paste the Check numbers to the **Description** column. Copy and paste the amounts to the **Amounts** column on the **Withdrawals and Debits (2)**. It should look like this:

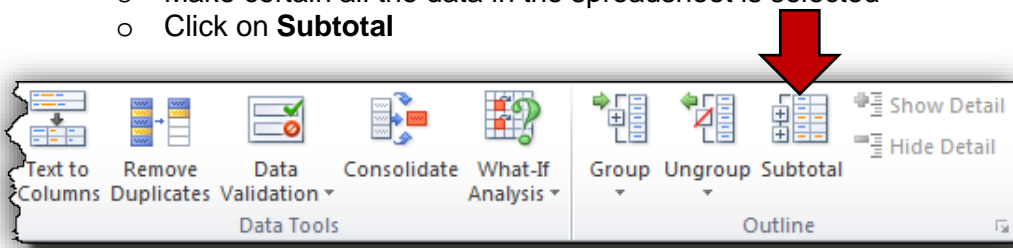
Ledger Date	Description	Amount	Account
05/01/17	ORIG CO NAME:STATE OF GEORGIA ORIG ID:251053	126,637.38	00000051
05/26/17	BOOK TRANSFER DEBIT A/C: STATE OF GEORGIA EMPL	31,921.80	00000051
05/26/17	ORIG CO NAME:STATE OF GEORGIA ORIG ID:251053	752.22	00000051
05/30/17	ORIG CO NAME:STATE OF GEORGIA ORIG ID:251053	146,582.99	00000051
05/31/17	CHIPS DEBIT VIA: BANK OF AMERICA N A/0959 A/C: TH	22,670.02	00000051
05/31/17	ORIG CO NAME:IRS ORIG ID:3387702000 DES	3,149,907.26	00000051
05/08/17	6000000644	649.00	00000051
05/02/17	6000000653	2,000.00	
05/22/17	6000000654	75.00	
05/02/17	6000000655	170.00	
05/08/17	6000000656	836.50	
05/04/17	6000000657	925.00	
05/04/17	6000000658	20.00	
05/11/17	6000000659	149.00	
05/16/17	6000000660	341.00	
05/23/17	6000000661	170.00	
05/26/17	6000000662	836.50	
05/22/17	6000000663	925.00	
05/22/17	6000000664	505.00	
05/25/17	6000000665	2,000.00	
05/23/17	6000000666	1,500.00	
05/23/17	6000000667	7,380.48	
05/24/17	6000000668	341.00	
05/23/17	6000000669	260.00	
05/23/17	6000000671	330.00	

- Filter the data by the Ledger Date and click **OK**

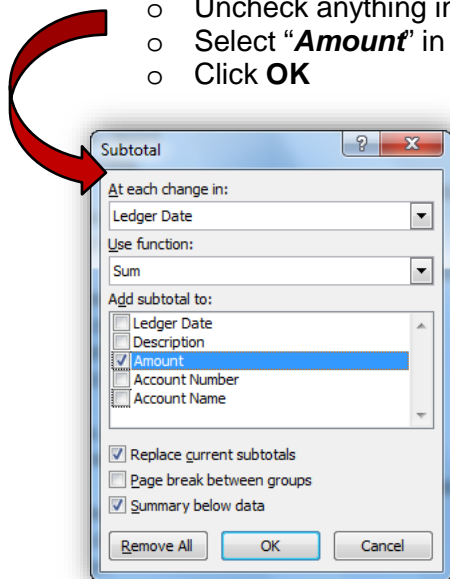




- Set up Subtotals
  - Make certain all the data in the spreadsheet is selected
  - Click on **Subtotal**



- Select "**Ledger Date**" from the dropdown for **At each change in:**
- Select "**Sum**" from the dropdown in **Use Function**
- Uncheck anything in **Add subtotal to** if checked
- Select "**Amount**" in the dropdown in **Add subtotal to**
- Click **OK**



- The worksheet for Withdrawals and Debits is now sorted by transaction type and subtotaled by date within each transaction type.

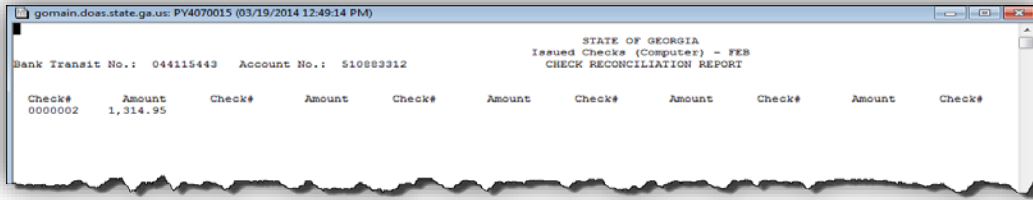
Ledger Date	Description	Amount	Acc
05/01/17 Total		126,637.38	
05/02/17 Total		416,418.07	
05/03/17 Total		112.61	
05/04/17 Total		3,437.74	
05/05/17 Total		161,905.60	
05/08/17 Total		1,635.50	
05/09/17 Total		17,898.54	
05/10/17 Total		266,072.63	
05/11/17 Total		31,734.79	
05/12/17 Total		21.35	
05/15/17 Total		2,990,029.79	
05/16/17 Total		225,337.84	
05/17/17 Total		380.52	
05/18/17 Total		66,664.41	
05/19/17 Total		455,019.63	
05/22/17 Total		1,529.97	
05/23/17 Total		54,200.20	
05/24/17 Total		341.00	
05/25/17 Total		74,146.88	
05/26/17 Total		33,510.52	
05/30/17 Total		146,582.99	
05/31/17 Total		3,172,577.28	
<b>Grand Total</b>		<b>8,246,195.24</b>	

**I. Report XXX-P1173 – Confirmation of Transmission of Direct Deposit**

Obtain the **XXX-P1173** report (Confirmation of Transmission of Direct Deposit) which provides the Booked (TeamWorks) Direct Deposits to reconcile to the JP Morgan Bank Statement. You will need this report for each pay period in the month. (XXX = Business Unit #). The report is generated automatically during the payroll confirm process and can be obtained from Luminist.

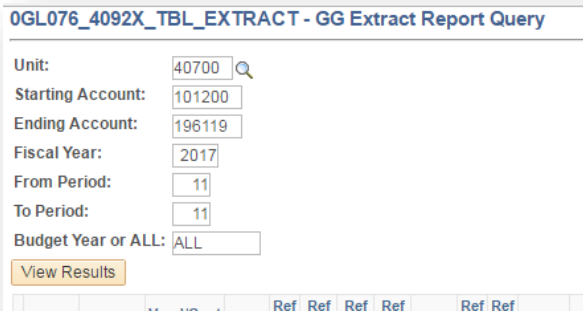
**J. Report PYXXX0015 – Payroll Outstanding Checks**

Obtain the **PYXXX0015 Payroll Outstanding Checks** report which provides details of all outstanding Payroll checks for reconciling the Payroll Account Balance. The report is generated automatically around the 17<sup>th</sup> of the month (for the previous month) and can be obtained from Luminist.



**K. Query: OGL076 4092X TBL EXTRACT**

Run the above query to excel using the following parameters using your agency’s data:



Copy the worksheet and paste it into the GL076 template. There is a Pivot Table for each source – AP, AR, and combined LD/MAN. Compare the GL to the Fiduciary Statement from Treasury for each source. For labor, sometimes an off-cycle payroll creates outstanding checks at the end of the month and they do not show up on report **PYXXX0015**.

On the **LDMAN** tab, the following accounts are selected:

- 101200
- 196050
- 196051
- 196119

Copy and paste the disbursements related to Payroll from the Fiduciary pivot table to the **LD MAN** tab:



Sum of Amount					Fiduciary Statement		
Ref Id 3	Payment Date	Ref Id 1	Name	Total	GRANT-ID	Sum of BEG_BAL	Sum of Net
0000002183				(365.00)			
0000002184				(7,736.70)	DBACH	-	(75.00)
0000002185				(355.58)	OP	-	(8,410,266.19)
0000002186				(127.40)	WIRE		(72,930.97)
0000002187				(280,866.32)	STATE TAX		(1,108,313.47)
0000002188				(9,275.00)	Rev Collection		(32,470.00)
0000002189				(4,175.00)			
0000002190				(75.00)			
0000002204				(1,096.00)			
0000002205				(43,590.78)	Feb OS Checks		5,258.03
0000002206				(691.79)	Feb OS ACHS		327,911.88
0000002207				(2,873.01)	Mar OS Checks		(411,353.64)
0000002208				(652.10)	Mar OS ACHS		(460,827.96)
0000002209				(44.00)			
0000002210				(120.20)	Feb Revenue collection recorded In March		(70,988.00)
0000002211				(7,543.15)	Error in recording Feb Ethics Credit Cards		15.78
0000002212				(4,147.00)			
0000002213				(4,157.50)			
0000002225				(4,757.50)			
RC022017				(32,470.00)	Subtotal Treasury		(10,234,039.54)
Grand Total				(10,234,039.54)	Difference		-

Notice that you are trying to remove any February transactions out of Treasury's numbers to look at March transactions only. Errors and omissions show up easily when comparing this way.

On the AR tab, only 101200 for Account and Source AR and ARD are selected for the Pivot Table. The CTAS DEP is copied from the Fiduciary Account.

TXN-DESCRIPTION	Source-Document	GRANT-ID	Effective-Date	Sum of BEG_BAL	Sum of Net	Sum of t
BEGINNING BALANCE				5,711,090.15	-	
CASH DISBURSEMENTS	REV COLL			-	(18,449.00)	
	STATE TAX			-	(1,119,352.56)	
CASH RECEIPTS- FID				-	834,423.03	
CTAS DEPOSITS	CTAS DEP	42817	5/1/2017	-	699,632.14	
		50117	5/2/2017	-	535,761.02	
		50214	5/3/2017	-	29,314.10	
		50317	5/4/2017	-	136,464.61	
		50417	5/5/2017	-	687,891.51	
		50517	5/8/2017	-	528,511.61	
		50817	5/9/2017	-	147,888.91	
		50917	5/10/2017	-	439,238.39	
		51017	5/11/2017	-	174,486.72	
		51117	5/12/2017	-	106,163.09	
		51217	5/15/2017	-	428,876.56	
		51517	5/16/2017	-	4,002,981.69	
		51617	5/17/2017	-	125,604.81	
		51717	5/18/2017	-	1,877.63	
		51817	5/19/2017	-	38,827.01	
		51917	5/22/2017	-	702,544.68	
		52217	5/23/2017	-	85,531.85	
		52317	5/24/2017	-	15,937.80	
		52417	5/25/2017	-	1,869.46	
		53017	5/31/2017	-	3,545,518.48	
		RTN51117	5/12/2017	-	1,500.00	
CTAS DEP Total				-	12,436,422.07	

Note the RTN51117. This is an ACH payment that was returned not an actual deposit. It is an adjustment to Treasury.

Drop Report Filter Fields Here					
Sum of Amount	Account	Source	Grand Total		
Descr	Ref Id 1	Name	AR	ARD	
021000020080941			-	-	
021000022740849			-	-	
021000023577700			-	-	
021000023764091			-	-	
021000023764104			-	-	
021000023909409	407011231312		1,786.17	1,786.17	
021000029021196			17,700.73	17,700.73	
021000029021208			28,561.38	28,561.38	
053000191988270			125.00	125.00	
053000192740833			30.00	30.00	
053000192740834			275.00	275.00	
SAO0523171			15,937.80	15,937.80	
SAO0524171			1,869.46	1,869.46	
SAO0530171			54,954.94	54,954.94	
<b>Grand Total</b>			<b>4,826,643.54</b>	<b>7,445,983.53</b>	<b>12,272,627.07</b>

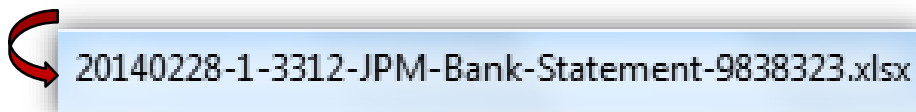
Fiduciary Statement	Source-Document-Id	Sum of Net
CTAS DEP		12,436,422.07
AP ACH return		(1,500.00)
Peoplesoft recorded reversal twice		(117,661.04)
Wire to Veterans for overpayment on Common Pay		(44,508.96)
Ethics returned check recorded in May		(125.00)
<b>Treasury Total</b>		<b>12,272,627.07</b>
Difference		-

**Note:** had to adjust Treasury side to agree with our GL amounts.

## L. Download Monthly Payroll Account Bank Statement from J.P. Morgan Chase

NOTE: This is the same process as used for the JP Morgan/Chase Operating Account, except you will choose the Payroll Account and not the Operating account. If you need to see detailed screenshots, please go to paragraph G and select the Payroll Account.

- Access JP Morgan/Chase and enter logon credentials  
[https://access.jpmorgan.com/jpmalogon?portal\\_stamp=1387554822118](https://access.jpmorgan.com/jpmalogon?portal_stamp=1387554822118)
- Select the **Statements** tab
- Select the Payroll Account Statement for the month being reconciled
- Select the output type - Excel
- The Excel File will be created. Depending on the browser you are using, the file will open automatically or you may have to select it.
  - The file name will automatically include the last 4 digits of the account # and the dates of the statement



- Print a work copy
- **Save** the file

### M. Report GLXXX044M – Trial Balance By Business Unit

Obtain the **GLXXX044M Trial Balance by Business Unit** which provides the month end cash balances and is necessary to complete the CTAS Bank Reconciliation. You will need the balances for accounts 101200 and 196119. The report is automatically generated as part of the month end close process and can be obtained from Luminist.

Acct	Descr	BY	Beginning Balance w/o Encumbrance	Transactions Debit	Transactions Credit	Ending Balance w/o Encumbrance	Encumbrance Balance	Ending Balance w/ Encumbrance
101005	CASH IN BANK - TR		30,355,096.17-	0.00	0.00	30,355,096.17-	0.00	30,355,096.17-
			201432,687,379.41	0.00	0.00	32,687,379.41	0.00	32,687,379.41
TOTAL:	101005		2,332,283.24	0.00	0.00	2,332,283.24	0.00	2,332,283.24
101200	CASH OP J P MORGAN 1							
AP			0.00	0.00	4,735.01	4,735.01-	0.00	4,735.01-
AP		2014	0.00	0.00	429,985.10	429,985.10-	0.00	429,985.10-
TOTAL:	101200		0.00	0.00	434,720.11	434,720.11-	0.00	434,720.11-

### N. CTAS Bank Reconciliation Template

For consistency, it is recommended that all CTAS agencies use the same bank reconciliation template. SAO has developed a bank reconciliation template called “CTAS Bank Reconciliation Template” for your convenience. You may download this template from the SAO website located here <http://sao.georgia.gov/consolidated-treasury-account-structure>.

	A	B	C	D	E	F	G	H	I	J	K	L	
1	<b>CTAS Monthly Bank Reconciliation</b>												
2	<b>Agency Name:</b>												
3	<b>Month of:</b>												
4													
5	G/L Account Number:			101200		\$0.00							
6	G/L Account Number:			196119		\$0.00							
7						\$0.00							
8													
9													
10	<b>Balance Per Bank (Fiduciary Account Statement):</b>					\$0.00		<b>Balance Per General Ledger (GLXXX044M):</b>				\$0.00	
11													
12	<b>Deposits In Transit:</b>						<b>Unbooked Deposits:</b>						
13	Description						\$0.00		Description				\$0.00
14	Description						\$0.00		Description				\$0.00
15	Description						\$0.00		Description				\$0.00
16													

# Bank Reconciliation Process-Operating Account

## A. Manual Reconciliation

Navigation: *Banking/Reconcile Statements/Manual Reconciliation*

Transactions are automatically reconciled in TeamWorks. Deposits are created using the downloaded daily bank statements. The deposits are reconciled to the bank deposits. Remember the system debits cash – 101200 and credits unapplied cash – 103590. To record your revenue or applied payments to accounts receivable you will still need to prepare your AR deposits/payments. When these AR payments are posted to TeamWorks, the system automatically prepares a reversal of the original deposit – debiting unapplied cash – 1035900 and crediting cash – 101200. **For the reversal to occur, the payment ID must be the same as in the original entry!**



This process creates three entries in 101200

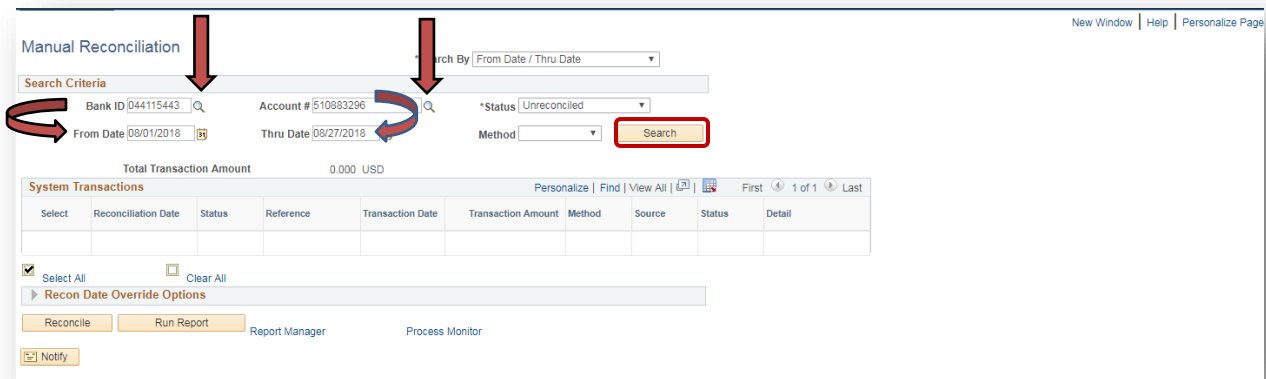
1. The system posts the deposit – a debit to cash.
2. The agency posts the deposit through the AR module – a debit to cash.
3. The system posts the reversal of the deposit in step on – a credit to cash.

The system automatically reconciles the deposit in step 1 to the bank. However, the agency's manual posting and reversal needs to be manually reconciled.

Log in to TeamWorks

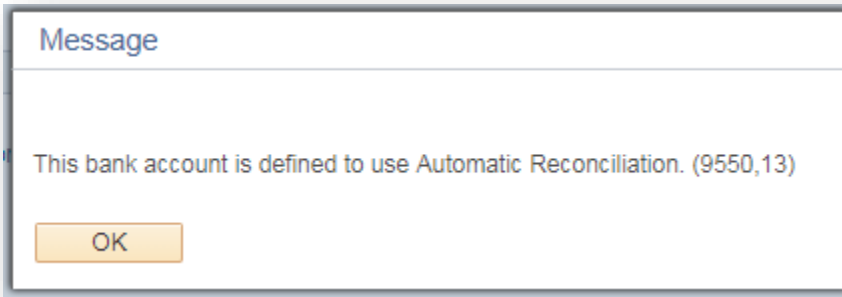
Navigation: *Banking/Reconcile Statements/Manual Reconciliation*

- Click on the magnifying glass icon  for the **BankID** field and select the Bank ID
- Click on the magnifying glass icon  for the **Account #** field and select the Account #
- Enter the **From Date** and **Thru Date** for the period
- Click on **Search**





- If the following appears, click on **OK**.



- All transaction types for the period entered will appear.

New Window | Help | Personalize Page

Manual Reconciliation \*Search By From Date / Thru Date

Search Criteria

Bank ID 044115443 Account # 510883296 \*Status Unreconciled

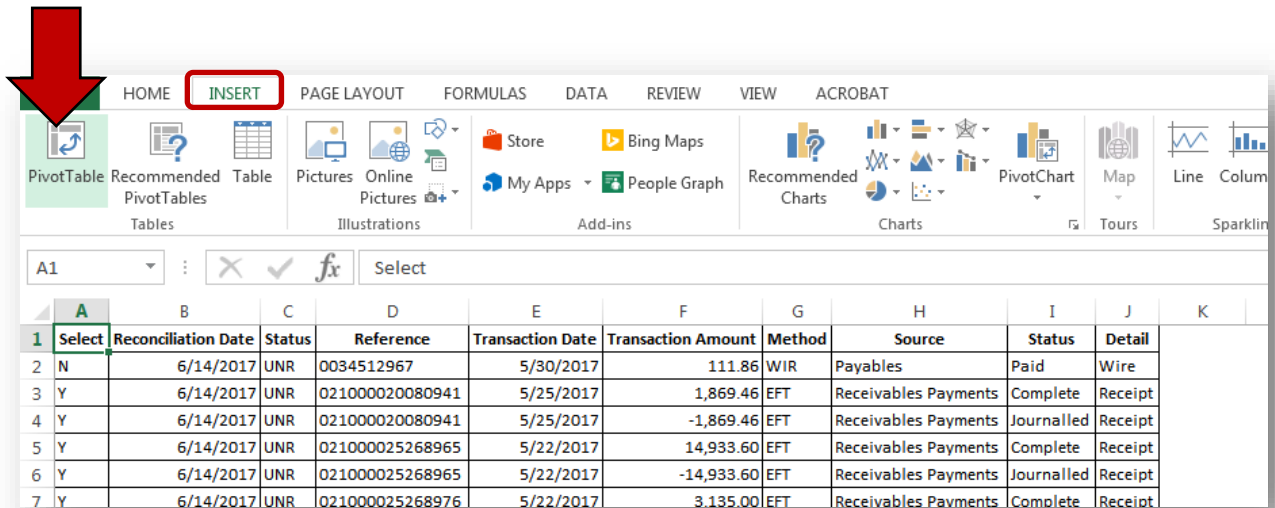
From Date 04/01/2017 Thru Date 07/31/2018 Method Search

Total Transaction Amount -664,641.81 USD

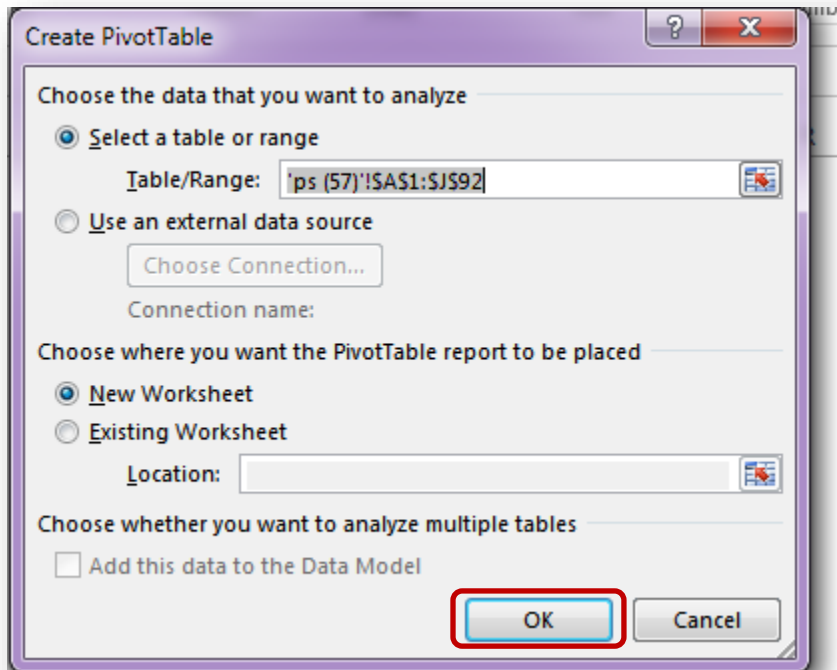
Select	Reconciliation Date	Status	Reference	Transaction Date	Transaction Amount	Method	Source	Status	Detail
<input type="checkbox"/>	08/27/2018	UNR	6000000682	06/12/2017	-50.00	CHK	Payables	Paid	Check
<input type="checkbox"/>	08/27/2018	UNR	AP001771353	07/28/2017	-20,625.74	ACH	Payables	Stop	ACH
<input type="checkbox"/>	08/27/2018	UNR	MISSING	08/02/2017	-20.00	CHK	Receivables Payments	Journalled	Receipt
<input type="checkbox"/>	08/27/2018	UNR	6000000719	08/11/2017	-375.00	CHK	Payables	Paid	Check
<input type="checkbox"/>	08/23/2017	UNR	MISSING	08/23/2017	200.00	CHK	Receivables Payments	Unident	Receipt
<input type="checkbox"/>	08/27/2018	UNR	053000194628757	10/05/2017	-125.00	EFT	Receivables Payments	Journalled	Receipt
<input type="checkbox"/>	08/27/2018	UNR	061112640731148	12/21/2017	113.97	EFT	Receivables Payments	Complete	Receipt

- Click on **First** to insure you are at the start of the file for the period selected.
- Make sure the data is in order by reference.
- Click on the negative and positive amounts where the amounts equal.
- Click on the **Download** icon to export to Excel

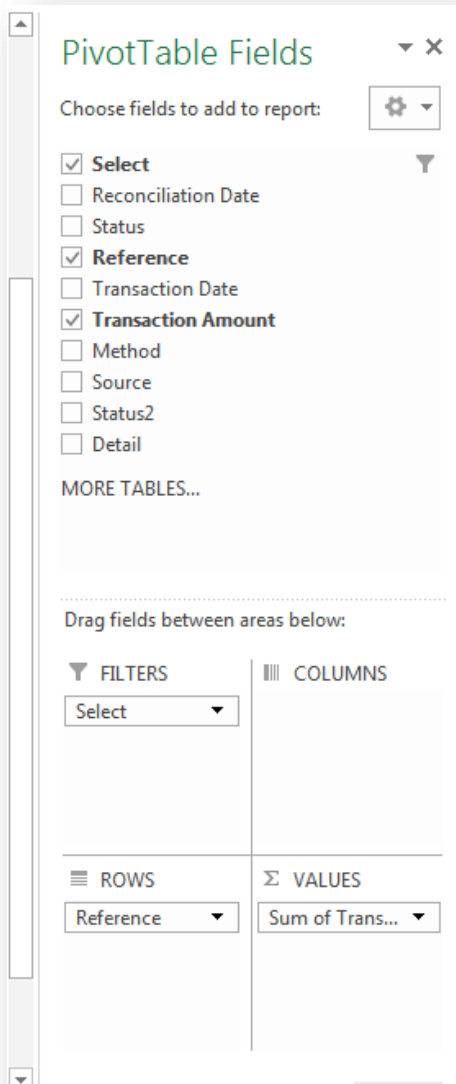
**NOTE:** The browser you use determines whether the Excel file opens directly or you have to indicate you want to open it. The IE, Firefox and Chrome browsers each handle this differently. The security settings may also prompt you to allow the file to download or not. Allow it.



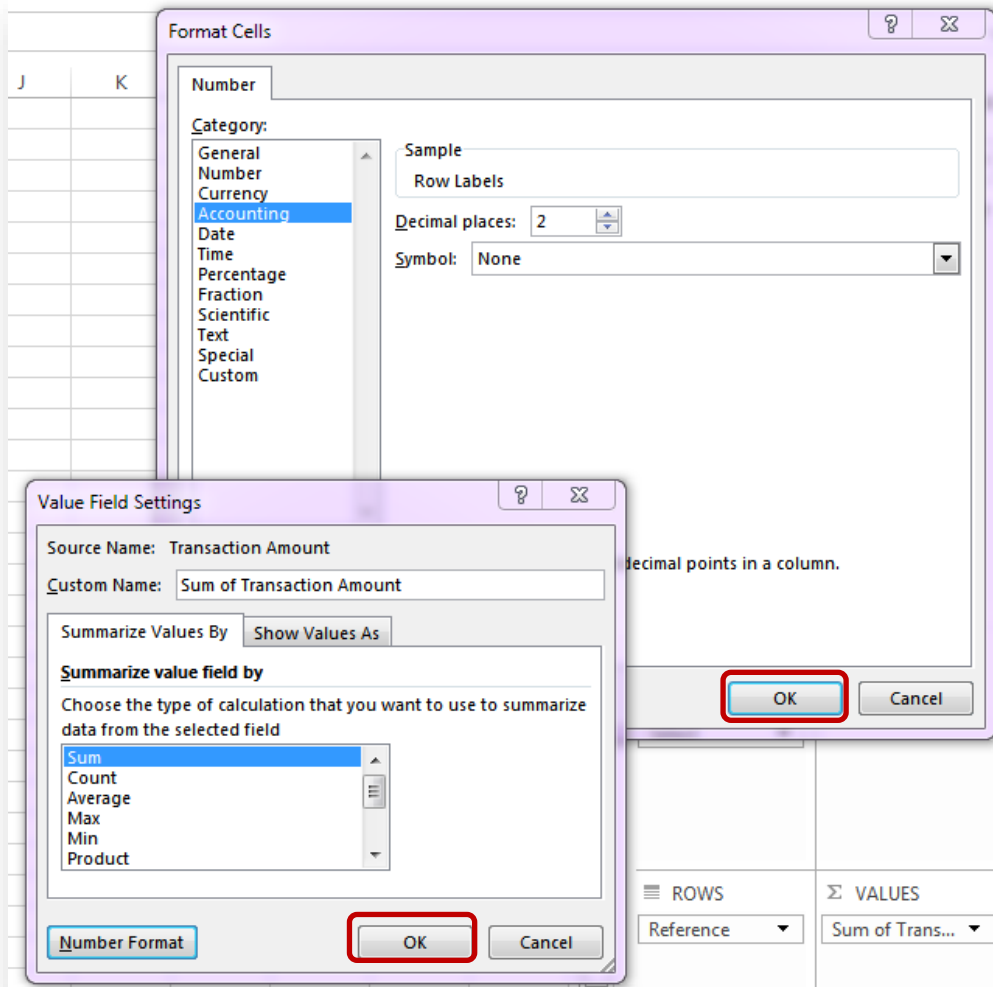
- Make sure your cursor is on the first row.
- Click on **Insert** then **PivotTable**.



- Click on **OK** box if the range is correct.



- Set your fields up as in the figure. Set a filter on the **Select** field to “Y”.
- Set the number format for the **Transaction Amount** to Accounting and click **OK**.



- Set the number format for the **Transaction Amount** to Accounting and click **OK**.
- Verify that the transactions total to zero.

25	091000019008401	-	
26	091000019008416	-	
27	091000019628736	-	
28	111000025268986	-	
29	111000029008338	-	
30	111000029008347	-	
31	111000029628726	-	
32	519201701	(0.00)	
33	519201706	-	
34	<b>Grand Total</b>	<b>(0.00)</b>	
35			
36			

- Go back to TeamWorks and click on the **Recon Date Override Options**. Check on **Override Reconciliation Date** and Enter the Reconciliation Date in the box. Use the last day of the month you are reconciling.

The screenshot shows a table of transactions with columns for date, amount, type, and description. Below the table are controls for reconciliation, including a 'Recon Date Override Options' section with a checked 'Override Reconciliation Date' and a date field set to 08/31/2018. Red arrows point to the 'Recon Date Override Options' section and the date field.

<input checked="" type="checkbox"/>	08/27/2018	UNR	053000193350573	03/26/2018	250.00	CHK	Receivables Payments	Journalled	Receipt
<input checked="" type="checkbox"/>	08/27/2018	UNR	053000194548899	03/26/2018	-20.00	EFT	Receivables Payments	Journalled	Receipt
<input checked="" type="checkbox"/>	08/27/2018	UNR	053000194548899	03/26/2018	20.00	EFT	Receivables Payments	Journalled	Receipt



Select All     Clear All  
**Recon Date Override Options**  
 Override Reconciliation Date    Enter Reconciliation Date: 08/31/2018  
 Reconcile    Run Report    Report Manager    Process Monitor

## B. Semi-Manual Reconciliation Transaction Data

As stated earlier in the document, transactions are automatically reconciled in TeamWorks. Deposits are created using the downloaded daily bank statements. ACHs, checks, and deposits are reconciled to the bank transactions. The system creates the deposits from the bank statements and then reconciles the system deposit to the bank. Sometimes, if you enter your AR deposit the same day as deposited at the bank, the system will not automatically reconcile because it has two deposits – your entry and the system entry. Let’s look at the deposit reference 516201702 for \$1,075.00.

Log in to TeamWorks

**Navigation:** *Banking/Reconcile Statements/Semi-Manual Reconciliation*

- Click on the magnifying glass icon  for the **BankID** field and select the Bank ID
- Click on the magnifying glass icon  for the **Account #** field and select the Account #

- Enter the **From Date** and **Thru Date** for the period
- Click on **Search**
- Check the box for Reference 516201702 on the bank side and the three boxes on the system side.

**Semi Manual Reconciliation**

\*Search By: From Date / Thru Date    \*Rate: Rate Table

**Search Criteria**

Bank ID: 044115443    Account #: 510883296    Statement ID: %  
 From Date: 05/15/2017    Thru Date: 05/31/2017    \*Reconciliation Status: Unreconciled  
 From Amount:    To Amount:    Currency Code: USD    Search

**Bank Transactions**

Select	Reference	Bank Date	Tran Amt	Type
<input checked="" type="checkbox"/>	516201702	05/19/2017	1,075.00	C
<input type="checkbox"/>	516201704	05/19/2017	110.00	C
<input type="checkbox"/>	519201703	05/19/2017	1,750.00	C
<input type="checkbox"/>	519201705	05/19/2017	1,400.00	C

**System Transactions**

Select	Reference	Tran Date	Tran Amt	Type	Source
<input checked="" type="checkbox"/>	516201702	05/22/2017	-1,075.00	EFT	Receivables Payments
<input checked="" type="checkbox"/>	516201702	05/19/2017	1,075.00	CHK	Receivables Payments
<input checked="" type="checkbox"/>	516201702	05/19/2017	1,075.00	CHK	Receivables Payments
<input type="checkbox"/>	516201704	05/19/2017	110.00	CHK	Receivables Payments

- Now proceed to the bottom of the screen and click the box **Refresh**. Each side has a total of 1,075.00.
- Click on the **Reconcile** button.

<input type="checkbox"/>	519201701	05/19/2017	7,674.76	CHK	Receivables Payments
<input type="checkbox"/>	519201703	05/22/2017	-1,750.00	EFT	Receivables
<b>Amount:</b>			1,075.00	<b>Amount:</b> 1,075.00	
				<b>Difference:</b> 0.00	

Reconcile    Refresh

Continue doing this for deposits where you have a bank transaction matched to three system transactions.

## C. Manual Reconciliation – Debits and Credits

The process to reconcile the TeamWorks Deposits, Wires and ARIS Transactions (Booked) to the JP Morgan/Chase Bank Statements (Bank) is a manual process.

You will need the **OST Allotment Statement Excel File**, **OST Fiduciary Statement Excel File**, **JP Morgan Chase Operating Account Bank Statement (Downloaded Excel File)**, and the **0GL076\_4092X\_TBL\_EXTRACT Query(Excel Worksheet)**.

*Deposit/Credit Transaction Types Appearing on Bank Statement:*

- Cash Concentration Transfer Credits = Withdrawals are greater than deposits and the shortfall was funded by OST
- Chips Credit Via: = Deposits from BOA transferred by OST to JP Morgan/Chase
- Orig Company Name = ACH Payments received from other Agencies or Outside Vendors
- Remote Online Deposit = Checks deposited by Agency via Remote Desktop Scanner

*Debit/Withdrawal Transaction Types Appearing on Bank Statement*

- Cash Concentration Transfer Debit to Bank Account xxxxxxxxx = deposits are greater than withdrawals and the excess is transferred to OST
- Orig Co Name: xxx = ACH payments to other entities

*Checks Paid on Bank Statement*

- Checks paid by the Bank appear in the Checks Paid section of the JP Morgan Chase Operating Account Bank Statement Excel Worksheet

**Validate Transactions between the Allotment Statement and the Fiduciary Statement**

**NOTE:** As stated in CTAS training, SAO recommends that you monitor both your Allotment and Fiduciary Account statements on a regular basis. If you wait to review these statements until the end of the month, your reconciliation process will be time consuming.

**Step 1:** Tic and tie all Allotment Statement *Cash Allotment Draw* (CTAS DRAW) Decreases to Fiduciary Statement *Cash Receipts - FID* (CTAS DEP) Debits

05312017 Allotment Statement - Excel

TXN-DESCRIPTION	Source-Docum	Effective-Date	Sum of BEG_BAL	Sum of Net	Sum of END_BAL
ALLOTMENT DISTRIBUT	WARRANT	5/9/2017	-	643,837.00	-
BEGINNING BALANCE			809,927.47	-	-
CASH ALLOTMENT DRAW	CTAS DRAW		-	(565,488.57)	-
	PR DRAW		-	(268,934.46)	-
	STATE TAX	5/15/2017	-	544,621.00	-
		5/31/2017	-	574,731.56	-
ENDING BALANCE			-	-	619,341.44
GFT - INCOME TAX	STATE TAX	5/15/2017	-	(544,621.00)	-
		5/31/2017	-	(574,731.56)	-
<b>Grand Total</b>			<b>809,927.47</b>	<b>(190,586.03)</b>	<b>619,341.44</b>

05312017 Fiduciary Statement - Excel

TXN-DESCRIPTION	Source-Docum	GRANT-ID	Effective-Date	Sum of BEG_BAL	Sum of Net	Sum of END_BAL
BEGINNING BALANCE				5,711,090.15	-	-
CASH DISBURSEMENTS	REV COLL			-	(18,449.00)	-
	STATE TAX			-	(1,119,352.56)	-
CASH RECEIPTS- FID	CTAS DEP			-	565,488.57	-
	PR DEPOSIT			-	268,934.46	-
CTAS DEPOSITS				-	12,436,422.07	-
CTAS DISBURSEMENTS				-	(8,826,343.69)	-
ENDING BALANCE				-	-	9,017,790.00
<b>Grand Total</b>				<b>5,711,090.15</b>	<b>3,306,699.85</b>	<b>9,017,790.00</b>

**Step 2:** Tic and tie all Allotment Statement Increases due to *Cash Allotment Draw* (STATE TAX) to the Fiduciary Statement *Cash Disbursements* (STATE TAX) Credits.



05312017 Allotment Statement - Excel

TXN-DESCRIPTION	Source-Docum	Effective-Date	Sum of BEG_BAL	Sum of Net	Sum of END_BAL
ALLOTMENT DISTRIBUT	WARRANT	5/9/2017	-	643,837.00	-
BEGINNING BALANCE			809,927.47	-	-
CASH ALLOTMENT DRAW	CTAS DRAW		-	(565,488.57)	-
	PR DRAW		-	(268,934.46)	-
	STATE TAX	5/15/2017	-	544,621.00	-
		5/31/2017	-	574,731.56	-
ENDING BALANCE			-	-	619,341.44
GFT - INCOME TAX	STATE TAX	5/15/2017	-	(544,621.00)	-
		5/31/2017	-	(574,731.56)	-
<b>Grand Total</b>			<b>809,927.47</b>	<b>(190,586.03)</b>	<b>619,341.44</b>

05312017 Fiduciary Statement - Excel

TXN-DESCRIPTION	Source-Docum	GRANT-ID	Effective-Date	Sum of BEG_BAL	Sum of Net	Sum of END_BAL
BEGINNING BALANCE				5,711,090.15	-	-
CASH DISBURSEMENTS	REV COLL			-	(18,449.00)	-
	STATE TAX	(blank)	5/15/2017	-	(544,621.00)	-
			5/31/2017	-	(574,731.56)	-
CASH RECEIPTS- FID				-	834,423.03	-
CTAS DEPOSITS				-	12,436,422.07	-
CTAS DISBURSEMENTS				-	(8,826,343.69)	-
ENDING BALANCE				-	-	9,017,790.00
<b>Grand Total</b>				<b>5,711,090.15</b>	<b>3,306,699.85</b>	<b>9,017,790.00</b>

**Step 3:** Verify ARIS payments made by your agency from the ARIS Report to the Cash Disbursements (STATE TAX) Credits on the Allotment Statement.

**Note:** Each agency is responsible for running their ARIS report in the ARIS system. If no one in your agency has the “Agency Admin” permission level in ARIS to be able to run the report, contact OST (Office of the State Treasurer).

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
1	00326145	05/24/17	15:44:37	61	40700		05/24/17		0000	DB	null			00006000	05/24/17	ignore
2	00325707	05/10/17	12:58:01	78	40700	Z	05/15/17	544,621.00	0000	CR	null	S-STATETAX	00006001	05/11/17	ignore	
3	00326292	05/25/17	15:09:17	78	40700	Z	05/31/17	574,731.56	0000	CR	null	S-STATETAX	00006001	05/30/17	ignore	
4	00325554	05/05/17	14:28:15	79	40700		05/09/17	4,000.00	0000	DB	null	2017RC0417	00003407	05/09/17	null	
5	00325553	05/05/17	14:28:15	79	40700		05/09/17	14,449.00	0000	DB	null	2017RC0417	00003403	05/09/17	null	
6																
7																
8							State Tax Payments	1,119,352.56								
9																
10																
11																

05312017 Allotment Statement - Excel

FILE HOME INSERT PAGE LAYOUT FORMULAS DATA REVIEW VIEW ACROBAT

G17 : fx

	A	B	C	D	E	F	G
1							
2							
3	<b>TXN-DESCRIPTION</b>	<b>Source-Docum</b>	<b>Effective-Date</b>	<b>Sum of BEG_BAL</b>	<b>Sum of Net</b>	<b>Sum of END_BAL</b>	
4	ALLOTMENT DISTRIBUT	WARRANT	5/9/2017	-	643,837.00	-	
5	BEGINNING BALANCE			809,927.47	-	-	
6	CASH ALLOTMENT DRAW	CTAS DRAW		-	(565,488.57)	-	
7		PR DRAW		-	(268,934.46)	-	
8		STATE TAX	5/15/2017	-	544,621.00	-	
9			5/31/2017	-	574,731.56	-	
10	ENDING BALANCE			-	-	619,341.44	
11	GFT - INCOME TAX	STATE TAX	5/15/2017	-	(544,621.00)	-	
12			5/31/2017	-	(574,731.56)	-	
13	<b>Grand Total</b>			<b>809,927.47</b>	<b>(190,586.03)</b>	<b>619,341.44</b>	
14							
15							

## Validate Transactions between the Fiduciary Statement) and the JP Morgan/Chase Bank Statement (Excel Worksheet)

**Step 1:** Tic and Tie the CTAS Disbursements (CTAS DISB) on the Fiduciary Statement to the **Withdrawals/Debits (2)** on the JPM Bank Statement (Excel Spreadsheet)

05312017 Fiduciary Statement - Excel

FILE HOME INSERT PAGE LAYOUT FORMULAS DATA REVIEW VIEW ACROBAT ANALYZE DESIGN

F12 : X ✓ fx -86177.61

	A	B	C	D	E	F	G
1							
2							
3	<b>TXN-DESCRIPTION</b>	<b>Source-Docum</b>	<b>GRANT-ID</b>	<b>Effective-Date</b>	<b>Sum of BEG_BAL</b>	<b>Sum of Net</b>	<b>Sum of END_BAL</b>
4	⊕ BEGINNING BALANCE				5,711,090.15	-	-
5	⊖ CASH DISBURSEMENTS	⊕ REV COLL			-	(18,449.00)	-
6		⊖ STATE TAX	⊖ (blank)	5/15/2017	-	(544,621.00)	-
7				5/31/2017	-	(574,731.56)	-
8	⊕ CASH RECEIPTS- FID				-	834,423.03	-
9	⊖ CTAS DEPOSITS	⊕ CTAS DEP			-	12,436,422.07	-
10	⊖ CTAS DISBURSEMENTS	⊖ CTAS DISB	⊕ OP		-	(8,160,017.63)	-
11			⊕ PY		-	(580,148.45)	-
12			⊕ WIRE		-	(86,177.61)	-
13	⊕ ENDING BALANCE				-	-	9,017,790.00
14	<b>Grand Total</b>				<b>5,711,090.15</b>	<b>3,306,699.85</b>	<b>9,017,790.00</b>
15							
16							
17							
18						(8,246,195.24)	
19							
20							

	A	B	C	D	E
	Ledger Date	Description	Amount	Account Number	Account Name
3	05/01/17	Total	126,637.38		
7	05/02/17	Total	416,418.07		
15	05/03/17	Total	112.61		
19	05/04/17	Total	3,437.74		
21	05/05/17	Total	161,905.60		
25	05/08/17	Total	1,635.50		
27	05/09/17	Total	17,898.54		
29	05/10/17	Total	266,072.63		
32	05/11/17	Total	31,734.79		
34	05/12/17	Total	21.35		
37	05/15/17	Total	2,990,029.79		
40	05/16/17	Total	225,337.84		
42	05/17/17	Total	380.52		
44	05/18/17	Total	66,664.41		
46	05/19/17	Total	455,019.63		
51	05/22/17	Total	1,529.97		
58	05/23/17	Total	54,200.20		
60	05/24/17	Total	341.00		
63	05/25/17	Total	74,146.88		
67	05/26/17	Total	33,510.52		
69	05/30/17	Total	146,582.99		
72	05/31/17	Total	3,172,577.28		
73		<b>Grand Total</b>	<b>8,246,195.24</b>		

**Step 2:** Tic and tie CTAS Deposits (CTAS DEP) on the Fiduciary Statement (Debits) to the Deposits in the JP Morgan Bank Statement (Excel Worksheet-Deposits and Credits Tab)

# CTAS Bank Reconciliation Handbook 2018

A	B	C	D	E	F	G
Ledger Date	Description	Amount	Account Number	Account Name		
05/01/17 Total		535,761.02			0	
05/02/17 Total		29,314.10			0	
05/03/17 Total		136,464.61			0	
05/04/17 Total		687,891.51			0	
05/05/17 Total		528,511.61			0	
05/08/17 Total		147,888.91			0	
05/09/17 Total		439,238.39			0	
05/10/17 Total		174,486.72			0	
05/11/17 Total		107,663.09			0	
05/12/17 Total		428,876.56			0	
05/15/17 Total		4,002,981.69			0	
05/16/17 Total		125,604.81			0	
05/17/17 Total		1,877.63			0	
05/18/17 Total		38,827.01			0	
05/19/17 Total		702,544.68			0	
05/22/17 Total		85,531.85			0	
05/23/17 Total		15,937.80			0	
05/24/17 Total		1,869.46			0	
05/30/17 Total		3,545,518.48			0	
05/31/17 Total		74,995.81			0	
Grand Total		11,811,785.74			0	

AVERAGE: 617,725.79    COUNT: 19    SUM: 11,736,789.93

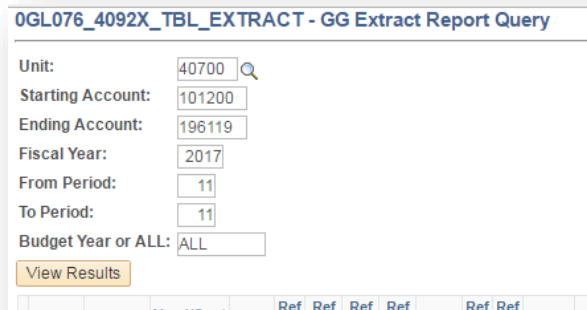
A	B	C	D	E	F	G	H
BEGINNING BALANCE				5,711,090.15	-	-	
CASH DISBURSEMENTS	REV COLL				(18,449.00)	-	
	STATE TAX	(blank)	5/15/2017		(544,621.00)	-	
			5/31/2017		(574,731.56)	-	
CASH RECEIPTS- FID					834,423.03	-	
CTAS DEPOSITS	CTAS DEP	42817	5/1/2017		699,632.14	-	
		50117	5/2/2017		535,761.02	-	11,736,789.93
		50214	5/3/2017		29,314.10	-	
		50317	5/4/2017		136,464.61	-	
		50417	5/5/2017		687,891.51	-	
		50517	5/8/2017		528,511.61	-	
		50817	5/9/2017		147,888.91	-	
		50917	5/10/2017		439,238.39	-	
		51017	5/11/2017		174,486.72	-	
		51117	5/12/2017		106,163.09	-	
		51217	5/15/2017		428,876.56	-	
		51517	5/16/2017		4,002,981.69	-	
		51617	5/17/2017		125,604.81	-	
		51717	5/18/2017		1,877.63	-	
		51817	5/19/2017		38,827.01	-	
		51917	5/22/2017		702,544.68	-	
		52217	5/23/2017		85,531.85	-	
		52317	5/24/2017		15,937.80	-	
		52417	5/25/2017		1,869.46	-	
		53017	5/31/2017		3,545,518.48	-	
	RTN51117		5/12/2017		1,500.00	-	

Note how you need to compare the dates. On the Bank statement, the last day of the month contains your deposits in transit. On the Fiduciary statement, the last day of the previous month were the deposits in transit for April.

**Validate Transactions between TeamWorks and the Fiduciary Statement (Excel Worksheet)**

**Step 3:** Tic and tie the transactions from the general ledger to the Fiduciary Statement using the 0GL076 4092X TBL Extract Query and the Excel Fiduciary Statement.

Run the above query to excel using the following parameters using your agency’s data:



Copy the worksheet and paste it into the GL076 template on the data worksheet. There is a Pivot Table for each source – AP, AR, and combined LD/MAN. Compare the GL query results to the Fiduciary Statement for each source. For labor, sometimes an off-cycle payroll creates outstanding checks at the end of the month that do not show up on report **PYXXX0015**.

On the **LDMAN** tab, the following accounts are selected:

- 101200
- 196050
- 196051
- 196119

Copy and paste the disbursements related to Payroll from the Fiduciary pivot table to the **LD MAN** tab:

TXN-DESCRIPTION	Source-Docum	GRANT-ID	Effective-Date	Sum of BEG_BAL	Sum of Net	Sum of END_BAL
⊕ BEGINNING BALANCE				7,679,295.50	-	-
⊖ CASH DISBURSEMENTS	⊖ REV COLL	⊖ (blank)	3/8/2017	-	(32,470.00)	-
	⊖ STATE TAX	⊖ (blank)	3/15/2017	-	(542,414.52)	-
			3/31/2017	-	(565,898.95)	-
⊕ CASH RECEIPTS- FID				-	514,256.38	-
⊕ CTAS DEPOSITS	⊕ CTAS DEP			-	8,412,059.14	-
⊖ CTAS DISBURSEMENTS	⊖ CTAS DISB	⊖ DBACH		-	(75.00)	-
		⊖ OP		-	(8,410,266.19)	-
		⊖ PY	3/1/2017	-	(1,173.11)	-
			3/3/2017	-	(806.89)	-
			3/15/2017	-	(272,136.43)	-
			3/16/2017	-	(1,506.42)	-
			3/17/2017	-	(882.62)	-
			3/20/2017	-	(1,602.07)	-
			3/28/2017	-	(985.75)	-
			3/31/2017	-	(281,212.56)	-
		⊖ WIRE		-	(72,930.97)	-
⊕ ENDING BALANCE				-	-	6,421,249.54
<b>Grand Total</b>				<b>7,679,295.50</b>	<b>(1,258,045.96)</b>	<b>6,421,249.54</b>

Account		(Multiple Items)		Total	Fiduciary Statement				GL Labor	
Source	Ref Id 1	Ref Id 3	Total	GRANT-ID	Effective-Date	Sum of BEG_BAL	Sum of Net	GL Labor		
⊖ LD	⊖ LD07186652	03-10-2017	(277,113.29)		3/1/2017	-	(1,173.11)		(1,173.11) Feb OS	
	⊖ LD07195934	03-28-2017	(281,552.77)		3/3/2017	-	(806.89)		(806.89) Feb OS	
	⊖ LD07204478	03-31-2017	(2,330.96) Off cycle		3/15/2017	-	(272,136.43)	277,113.29	4,976.86	
LD Total			(560,997.02)		3/16/2017	-	(1,506.42)		(1,606.42)	
⊖ MAN	⊖ 2017-09-33	03-24-2017	643,837.00		3/17/2017	-	(882.62)		(882.62)	
	⊖ 40703LC50A	03-15-2017	-		3/20/2017	-	(1,602.07)		(1,602.07)	
	⊖ 40703LC51A	03-15-2017	-		3/28/2017	-	(985.75)		(985.75)	
MAN Total			643,837.00		3/31/2017	-	2,330.96	2,330.96	2,330.96 Off cycle	
Grand Total			82,839.98		3/31/2017	-	(281,212.56)	281,552.77	340.21 Mar OS	
								check number amount		
								0000150	186.69	
								0000151	153.52	
								Off cycle	2330.96	
									2671.17	

Compare the amounts for the LD Source to the Fiduciary transactions. The amount of \$2,330.96 is from an off-cycle payroll and is considered as outstanding checks for the bank reconciliation. In March, the total OS checks for payroll were \$2,671.17.

On the **AP** tab, the following accounts are selected:

101200  
196119

Copy and paste the disbursements related to Operating Disbursements from the Fiduciary Pivot Table to the **AP** tab:

05312017 Fiduciary Statement - Excel

PivotTable Tools: ANALYZE DESIGN

FILE HOME INSERT PAGE LAYOUT FORMULAS DATA REVIEW VIEW ACROBAT

11 : X ✓ fx WIRE

TXN-DESCRIPTION	Source-Docume	GRANT-ID	Effective-Date	Sum of BEG_BAL	Sum of Net
⊕ BEGINNING BALANCE				5,711,090.15	-
⊖ CASH DISBURSEMENTS	⊕ REV COLL			-	(18,449.00)
	⊕ STATE TAX			-	(1,119,352.56)
⊕ CASH RECEIPTS- FID				-	834,423.03
⊕ CTAS DEPOSITS				-	12,436,422.07
⊖ CTAS DISBURSEMENTS	⊖ CTAS DISB	⊕ OP		-	(8,160,017.63)
		⊕ PY		-	(580,148.45)
		⊕ WIRE		-	(86,177.61)
⊕ ENDING BALANCE				-	-
<b>Grand Total</b>				<b>5,711,090.15</b>	<b>3,306,699.85</b>



1	Account	(Multiple Items)				
2	Source	AP				
4	Sum of Amoun					
5	Name	Ref Id 1	Payment Date	Total		
6	ADAM M GOODMAN, CHAPTER 13 TRUSTEE			400.00		
16	INTERNAL REVENUE SERVICE-WITHHOLDINGS			(6,131,216.18)	OP	(8,160,017.63)
17	TEACHER'S RETIREMENT SYSTEM			(2,728.62)	WIRE	(86,177.61)
18	ORACLE AMERICA INC			(482,478.83)	STATETAX	(1,119,352.56)
19	AIRPLUS INTERNATIONAL INC			(25.62)	Rev Collection	(18,449.00)
20	GA BUILDING AUTHORITY			(2,500.00)	Subtotal Treasury	(9,383,996.80)
21	ADP			(303,531.37)		
22	RICOH USA INC			(3,982.52)	Apr OS Checks	5,645.50
23	GA DEFINED CONTRIBUTION PLAN			(260.73)	Apr OS ACHS	540,885.45
24	CAPTRICITY			(2,000.00)	May OS Checks	(16,809.05)
25	SYSTEM AUTOMATION CORPORATION			(15,000.00)	May OS ACHS	(400,185.42)
26	CANON USA INC			(380.52)		
27	GA DEPT OF ADMINISTRATIVE SVCS			(204,185.25)	Subtotal	(9,254,460.32)
28	KANSAS STATE BANK			(2,756.15)		
29	NANCY J WHALEY - CHAPTER 13 TRUSTEE			(1,850.00)		
30	BANK OF AMERICA NA			(11,214.37)	Rev Collection not recorded	18,449.00
31	FOCUS OF GEORGIA INC			(3,288.00)	05/31/17 Wire not recorded until June	22,670.02
32	CONCUR TECHNOLOGIES INC			(719.37)	ACH returned	1,500.00
33	PLATFORM28 LLC			(641.37)	ACH returned In April recorded in May	341.00
34	RACKSPACE US INC			(7,380.48)	Bank of America CC fee	0.75
35	LEXISNEXIS COURTLINK INC			(341.00)		
36	MOORE PARTNERS INC			(363.90)		
37	BAZILE,MARIA			(517.60)		
38	THE HERTZ CORPORATION			(206.13)	Total Treasury Adjusted	(9,211,499.55)
39	EAP CONSULTANTS LLC			(127.40)	Difference	-
66	LANGSTON,CARTRELLA			(395.96)		
67	WILLIAMS,JENNIFER BEASLEY			(856.38)		
68	Grand Total			(9,211,499.55)		

Notice that you are trying to remove any April transactions out of Treasury's numbers to look at May transactions only. Errors and omissions show up easily when comparing this way.

On the AR tab, only 101200 for Account and Source AR and ARD are selected for the Pivot Table. The CTAS DEP is copied from the Fiduciary Account.

TXN-DESCRIPTION	Source-Docume	GRANT-ID	Effective-Date	Sum of BEG_BAL	Sum of Net	Sum of f
⊕ BEGINNING BALANCE				5,711,090.15	-	
⊖ CASH DISBURSEMENTS	⊕ REV COLL			-	(18,449.00)	
	⊕ STATE TAX			-	(1,119,352.56)	
⊕ CASH RECEIPTS- FID				-	834,423.03	
⊖ CTAS DEPOSITS	⊖ CTAS DEP					
		⊖ 42817	5/1/2017	-	699,632.14	
		⊖ 50117	5/2/2017	-	535,761.02	
		⊖ 50214	5/3/2017	-	29,314.10	
		⊖ 50317	5/4/2017	-	136,464.61	
		⊖ 50417	5/5/2017	-	687,891.51	
		⊖ 50517	5/8/2017	-	528,511.61	
		⊖ 50817	5/9/2017	-	147,888.91	
		⊖ 50917	5/10/2017	-	439,238.39	
		⊖ 51017	5/11/2017	-	174,486.72	
		⊖ 51117	5/12/2017	-	106,163.09	
		⊖ 51217	5/15/2017	-	428,876.56	
		⊖ 51517	5/16/2017	-	4,002,981.69	
		⊖ 51617	5/17/2017	-	125,604.81	
		⊖ 51717	5/18/2017	-	1,877.63	
		⊖ 51817	5/19/2017	-	38,827.01	
		⊖ 51917	5/22/2017	-	702,544.68	
		⊖ 52217	5/23/2017	-	85,531.85	
		⊖ 52317	5/24/2017	-	15,937.80	
		⊖ 52417	5/25/2017	-	1,869.46	
		⊖ 53017	5/31/2017	-	3,545,518.48	
		⊖ RTN51117	5/12/2017	-	1,500.00	
<b>CTAS DEP Total</b>					<b>12,436,422.07</b>	

Note the RTN51117. This is an ACH payment that was returned not an actual deposit. It is an adjustment to Treasury.

Drop Report Filter Fields Here					
Sum of Amount	Account	Source	Grand Total		
	101200	ARD			
Descr	Ref Id 1	Name	AR	ARD	
⊖ 021000020080941			-	-	
⊖ 021000022740849			-	-	
⊖ 021000023577700			-	-	
⊖ 021000023764091			-	-	
⊖ 021000023764104			-	-	
⊖ 021000023909409	407011231312		1,786.17	1,786.17	
⊖ 021000029021196			17,700.73	17,700.73	
⊖ 021000029021208			28,561.38	28,561.38	
⊖ 053000191988270			125.00	125.00	
⊖ 053000192740833			30.00	30.00	
⊖ 053000192740834			275.00	275.00	
⊖ SAO0523171			15,937.80	15,937.80	
⊖ SAO0524171			1,869.46	1,869.46	
⊖ SAO0530171			54,954.94	54,954.94	
<b>Grand Total</b>			<b>4,826,643.54</b>	<b>7,445,983.53</b>	<b>12,272,627.07</b>

Fiduciary Statement	Source-Document-Id	Sum of Net
CTAS DEP		12,436,422.07
AP ACH return		(1,500.00)
Peoplesoft recorded reversal twice		(117,661.04)
Wire to Veterans for overpayment on Common Pay		(44,508.96)
Ethics returned check recorded in May		(125.00)
<b>Treasury Total</b>		<b>12,272,627.07</b>
Difference		-

**Note:** had to adjust Treasury side to agree with our GL amounts.

## Bank Reconciliation Process-Payroll Account

You will need the **JP Morgan/ Chase Payroll Account Bank Statement** and **XXX-P1173 Confirmation of Transmission of Direct Deposit** for each pay period to reconcile the amounts. No reconciliation of the amounts occurs in TeamWorks.

**A. Reconciling Credits**

- Manually verify that the Deposits on the *JP Morgan/Chase Payroll Account (Worksheet Statement)* reconcile with the deposits shown on the *XXX-P1173 Confirmation of Transmission of Direct Deposits*.

STATE ACCOUNTING OFFICE		STATE OF GEORGIA		REPORT NO.: 0407-P1173		
FEI#51-0539518		PERSONNEL ACCOUNTING AND CONTROL SYSTEM		PRINT DATE: 02-11-2014		
CONFIRMATION OF TRANSMISSION OF DIRECT DEPOSIT						
JPMORGAN CHASE BANK, N.						
PAYROLL DATE	CHECK DATE	TRANSMISSION DATE	TRANSMISSION TIME	NUMBER OF ITEMS	DIRECT DEPOSIT AMOUNT	
02-15-2014	02-14-2014	02-11-2014	06:45:11	DEBIT 0	\$ .00	
				CREDIT 164	\$220,669.73	

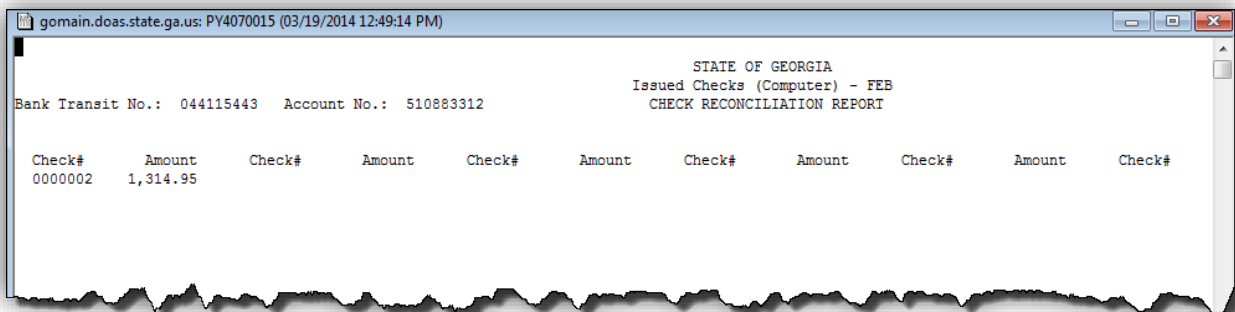
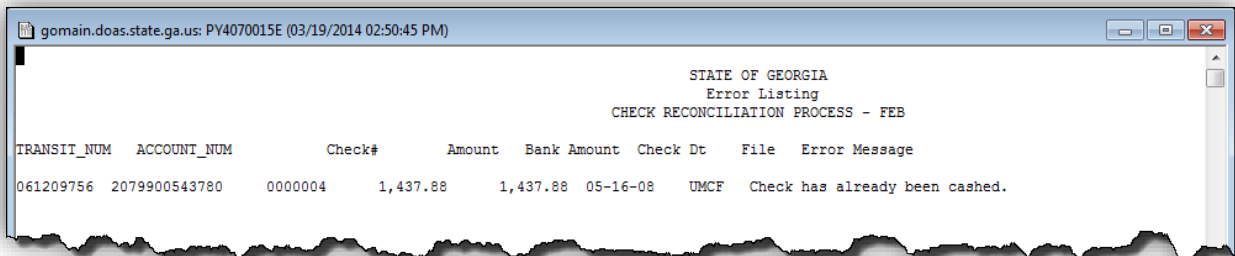
STATE ACCOUNTING OFFICE		STATE OF GEORGIA		REPORT NO.: 0407-P1173		
FEI#51-0539518		PERSONNEL ACCOUNTING AND CONTROL SYSTEM		PRINT DATE: 02-25-2014		
CONFIRMATION OF TRANSMISSION OF DIRECT DEPOSIT						
JPMORGAN CHASE BANK, N.						
PAYROLL DATE	CHECK DATE	TRANSMISSION DATE	TRANSMISSION TIME	NUMBER OF ITEMS	DIRECT DEPOSIT AMOUNT	
02-28-2014	02-28-2014	02-25-2014	13:10:26	DEBIT 0	\$ .00	
				CREDIT 161	\$213,552.74	

A1	A	B	C	D	E	F
Ledger Date	Description	Amount	Account Number	Account Name		
02/14/14	CASH CONCENTRATION TRANSFER CREDIT FROM ACC	407588.06	000000510883312	STATE ACCOUNTING OFFICE		
02/21/14	CASH CONCENTRATION TRANSFER CREDIT FROM ACC	220669.73	000000510883312	STATE ACCOUNTING OFFICE		
02/28/14	CASH CONCENTRATION TRANSFER CREDIT FROM ACC	213552.74	000000510883312	STATE ACCOUNTING OFFICE		
Total		841810.53	000000510883312	STATE ACCOUNTING OFFICE		

- Any reconciling items are handled on the *CTAS Bank Reconciliation* document and must be resolved before the close of the next JPM Bank Statement

## B. Reconciling Debits

- Outstanding checks from the *PYXXX0015* are recorded on the CTAS Bank Reconciliation Template and should be monitored to ensure that they are clearing the bank account timely.



## CTAS Bank Reconciliation Template

SAO has developed a recommended CTAS Bank Account Reconciliation Template for reconciling the GL Account Balances (101200 and 196119) in TeamWorks with the Bank Balance (Fiduciary Statement). The template is available on the SAO website located here <http://sao.georgia.gov/consolidated-treasury-account-structure>.

### Bank Reconciliation Template Header Information

The CTAS Bank Reconciliation document will allow you to reconcile Book (TeamWorks) to Bank (Fiduciary Statement) all in one document.

Enter the Agency Name and the Month being reconciled.

Enter in the account balances for G/L Account numbers 101200 and 196119 per TeamWorks for the end of the period being reconciled.

<b>CTAS Monthly Bank Reconciliation</b>			
<b>State Accounting Office</b>			
<b>Month of:</b>	<b>May 2017</b>		
G/L Account Number:	101200		\$13,800,559.81
G/L Account Number:	121001		\$907,183.37
G/L Account Number:	196119		(\$5,567,173.21)
			<b>\$9,140,569.97</b>

Note: SAO does the bank reconciliation differently. We reconcile the Allotment Account and Fiduciary account together.

### Fiduciary Statement Information

Enter the Ending Balance reported on the Fiduciary Statement

<b>Balance Per Bank (Fiduciary Account Statement):</b>		\$9,017,790.00
<b>Balance Per Bank (Allotment Account Statement):</b>		\$619,341.44
		<b>\$9,637,131.44</b>

Note: SAO does the bank reconciliation differently. We reconcile the Allotment Account and Fiduciary account together.

Enter any deposits in transit:

<b>Deposits In Transit:</b>		\$74,995.81
-----------------------------	--	-------------

05/31/17	ORIG CO NAME:LAW, DEPT OF	ORIG ID:15860020	63,265.47	000000510883296	STATE ACCOUNTIN
05/31/17	ORIG CO NAME:GA Soil & Water	ORIG ID:25819270	11,730.34	000000510883296	STATE ACCOUNTIN
<b>05/31/17 Total</b>			<b>74,995.81</b>		

The deposits in transit will equal the amounts deposited in JP Morgan on the last day of the month.

Enter any ACH transactions created by not processed by Bank from the AP009\_BANK\_RECON\_PYMNT\_REF Query:

Outstanding ACH			(\$400,185.42)
-----------------	--	--	----------------

	Payment Method	Automated Clearing House				
3	Payment Method	Automated Clearing House				
4	Pay Status	Paid				
5	Act Settle	(blank)				
7	Sum of Amount					
8	Payment Date	Reference	Total			
9	1/24/2017	0000002095	-			
10	5/31/2017		120,472.15			
11	6/1/2017		279,713.27			
12	Grand Total		400,185.42			

Enter the account number for the JP Morgan/Chase Operating account and the total of any outstanding checks from the 0AP009\_BANK\_RECON\_PYMNT\_REF Query.

	A	B	C	D	E	F	G	H	I
2									
3	Payment Method	System Check							
4	Pay Status	Paid							
5	Act Settle	5/30/2017							
6									
7	Sum of Amount								
8	Payment Date	Reference	Total			Checks OS as of the date of the query		16,809.05	
9	Grand Total					Checks paid in June, OS as of 5/31/17		-	
10									
11						Total OS		16,809.05	

Enter the account number for the JP Morgan/Chase Payroll account and the total of any outstanding checks from the **PYXXX0015** Report or the **0GL076 4092X** if there is an offcycle payroll.

	A	B	C	D	E	F	G	H	I	J	K	L	M
3													
4	Sum of Amount												
5	Source	Ref Id 1	Ref Id 3	Total									
6	LD	LD07221956	05-10-2017	(284,492.55)									
7		LD07231840	05-25-2017	(293,246.53)									
8	LD Total			(577,739.08)	Off cycle	PY	5/1/2017	-	(792.35)			(792.35)	April OS
9	MAN	2017-11-34	05-10-2017	(103.23)			5/2/2017	-	(1,556.51)			(1,556.51)	April OS
10		2017-11-40	05-24-2017	-			5/12/2017	-	(3,086.25)			(3,086.25)	April OS
11		2017-11-41	05-26-2017	643,837.00			5/15/2017	-	(279,410.42)	284,492.55		5,082.13	
12		40705LC50A	05-15-2017	-			5/16/2017	-	(2,168.81)			(2,168.81)	
13		40705LC51A	05-15-2017	-			5/17/2017	-	(1,354.93)			(1,354.93)	
14	MAN Total			643,733.77			5/18/2017	-	(1,558.39)			(1,558.39)	
15	Grand Total			65,994.69			5/31/2017	-	(290,220.79)	293,246.53		3,025.74	May OS
16													
17													

<b>Outstanding Checks:</b>			
Operating Account Number	510883296		(\$16,809.05)
Payroll Account Number	510883312		(\$3,025.74)

Enter any additional reconciling items

<b>Other:</b>					

The template will calculate the adjusted bank balance

<b>Adjusted Balance Per Bank:</b>					<b>\$9,292,107.04</b>
-----------------------------------	--	--	--	--	-----------------------

### The General Ledger Account Information

The template will display the total of General Ledger Balance totals entered at the top of the worksheet

<b>Balance Per General Ledger (GLXXX044M):</b>					<b>\$9,140,569.97</b>
--	--	--	--	--	-----------------------

Enter any deposits recorded by the bank but not recorded in TeamWorks..

<b>Unbooked Deposits:</b>					<b>\$192,656.85</b>
---------------------------	--	--	--	--	---------------------

Enter any payments recorded by the bank but not recorded in TeamWorks.

May Revenue Collection not recorded					(\$18,449.00)
5/31/17 Wire recorded in June					(\$22,670.02)

Enter any other reconciling items.



Credit Card Fees for Campaign finance booked incorrectly for Jan 201	(\$0.01)
Recorded \$35.50, Amount Paid \$35.51=\$0.01, March 2017	
Credit Card Fee Reimbursement entered through AP and AR	(\$0.75)

The worksheet will calculate the adjusted General Ledger balance.

<b>Adjusted Balance Per General Ledger:</b>	<b>\$9,292,107.04</b>
---	-----------------------

### General Ledger to Bank

The worksheet will then calculate any differences between the General Ledger and Bank totals.

<b>Difference - General Ledger To Bank:</b>	<b>\$0.00</b>
---	---------------

All reconciling items should be monitored to ensure they are cleared timely. In most cases, all reconciling items should be resolved prior to the next reconciliation period.