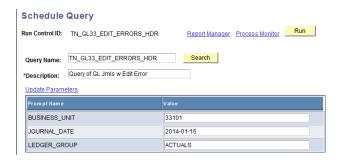
<u>Trouble Shooting Guide for Reconciling AR Account 12000001</u>

This guide could be used to identify differences which exist when an agency tries to reconcile AR Account 12000001 Trial Balance amount to the Grant Open Invoice Items query TN_AR18_OPEN_GRANT_ITEMS.

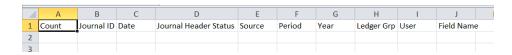
- Step 1: Validate that no errors exists for Account 12000001
 - Step 1A: Run query TN_GL33_EDIT_ERRORS_HDR validate no errors exist on the header level for Account 12000001
 - Step 1B: Run query TN_GL13_BUDGET_EXCEPTIONS validate no budget errors exist on journals for Account 12000001
- Step 2: Validate that no AR/BI journals are pending by running all of the AR/Billing month end closing queries.
 - Step 2A: Run query TN_GL15_AR_NOT_POSTED and validate that no AR journals pending.
 - Step 2B: Run query **TN_GL15A_AR_PAY_NOT_POSTED** and validate that there are no Item payment deposits which have not posted.
 - Step 2C: Run query **TN_GL15B_DJ_NOT_COMPLETE** and validate that no Direct Journals are pending.
 - Step 2D: Run query **TN_GL15C_VAL_DEP_ITEM_ACTIVITY** and validate that there are no incorrectly posted deposits.
 - Step 2E: Run query **TN_GL18_BI_NOT_POSTED** and validate that there are no invoices which never made it to the general ledger from billing.
 - Step 2F: Run query **TN_GL18A_BI_NOT_POSTED_TO_AR** and validate that all BI journals have processed to AR.
 - Step 2G: Run query **TN_GL25_BI_NO_JRNL_GEN** and validate that no BI journals exist which have not journal generated and not posted to general ledger.
 - Step 2H: Run query **TN_GL26_AR_NO_JRNL_GEN** and validate that no AR journals exist which have not journal generated and not posted to general ledger.
 - Step 2I: Run query **TN_GL27_AR_NO_DIRECT_JRNL** and validate that no Direct Journals exist which have errors and have not posted.
 - Step 2J: Run query **TN_GL27A_AR_NOT_JRNL_GEN** and validate that no AR journals exist which have not journal generated and posted to the general ledger.
 - Step 2K: Run query **TN_GL27B_AR_DEPOSIT_SUSPENSE** and validate that no AR deposits are in suspense.
 - Step 2L: Run query TN_GL40_AR_DIR_JRNL_NOT_POSTED and validate all Direct Journals are posted
- Step 3: Run query TN_GL048_TRIAL_BALANCE_ACCT to get the activity from period "0" to most recently closed period.
- Step 4: Compare amounts from Trial Balance to TN_AR18_OPEN GRANT ITEMS—run query TN_AR18_OPEN_GRANT_ITEMS
- Step 5: If necessary, identify any other billing items which are not the results of grants/project transactions by running query **TN_AR18C_ALL_OPEN_ITEMS_FD_SC.**
- Step 6: Run query TN_AR30_ACCOUNT_RECON to assist with research and reconciliation.

<u>Breakdown by Steps of Troubleshooting if there is a difference between the AR Account 12000001 Trial Balance</u> amount to the Open Grant Invoice Items:

- 1) Identify that no errors exist on journals related to account 12000001
 - A) Run query TN_GL33_EDIT_ERRORS_HDR



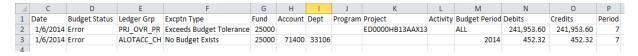
If this query generates no results, this means no errors exist on the header level.



B) Run query TN_GL13_BUDGET_EXCEPTIONS

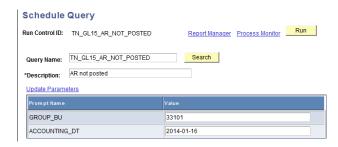


Below shows that there are two budget errors existing; however, for the task at hand (reconciling the AR Account 12000001 on the Trial Balance to Open Grant Items) neither of these errors are applicable. (They would need to be resolved, but not necessary to address them here.)

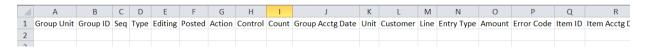


2) Validate that no AR/BI journals are pending by running all of the AR/Billing month end closing queries. For assistance in resolving any values which may return on these queries refer to Edison> Main Menu> Edison Support Info FSCM> Financials> Accts Receivable/Billing/iNovah> Training > Billing and Accounts Receivable Troubleshooting Guide.

A) Run query TN_GL15_AR_NOT_POSTED and validate that no AR journals are pending.



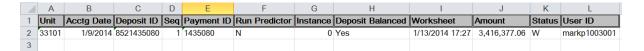
Since no items appear in the query results, this means that all AR journals are posted to the general ledger.



B) Run query **TN_GL15A_AR_PAY_NOT_POSTED** and validate that there are no Item payment deposits which have not posted.

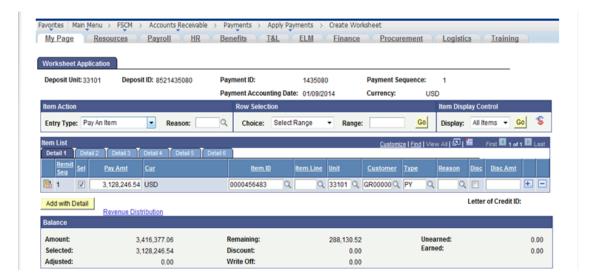


No results would mean all AR deposits/payment have posted however, a value was returned.

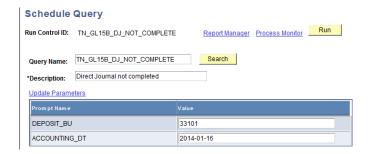


On this particular deposit, the deposit amount did not agree with the amount of the invoice selected when payment predictor was used to match an open invoice item to the deposit. This resulted in unmatched cash deposits and therefore these funds need to be matched to other open invoice item(s) or put on the customer's account. Navigate to FSCM>Accounts Receivable> Payments> Apply Payments> Create Worksheet and search for the details of the Payment – the deposit amount is \$3,416,377.06 and the invoice amount is \$3,128,246.54 and the remaining difference is \$288,130.52. Simply put, more funds have been received than amounts on invoice(s) that the deposit was applied to and need either an additional invoice to be added to the "Payment Worksheet" or to be the difference on the Customer's Account which is not recommended by the Grant Management team in Division of Accounts, but would have to occur if the month closing was imminent (ready to occur).

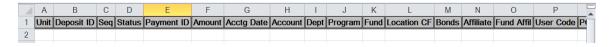
Since the deposit is greater than the invoice item (000045483) amount, the open item was able to be closed with this deposit and this does not result in a reconciling amount for this reconciliation purpose; however, the remaining amount of the deposit needs to be applied to another open invoice item.



C) Run query TN_GL15B_DJ_NOT_COMPLETE and validate that no AR Direct journal deposits are pending.



No results would mean there are no direct journals needing to be completed.

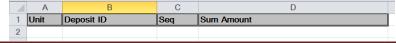


D) Run query TN_GL15C_VAL_DEP_ITEM_ACTIVITY and validate that there are no incorrectly posted deposits.

An incorrectly posted deposit could remove an invoice item from the TN_AR18_OPEN_GRANT_ITEMS query however the Cash/AR reduction would be doubled on the general ledger.



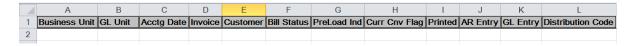
No results would mean there are no incorrectly posted deposits.



E) Run query **TN_GL18_BI_NOT_POSTED** and validate that there are no invoices that did not generate a BI entry in the GL. This would result in amounts (debits or credits) to be included in open invoice items that did not hit the GL account 12000001 and therefore, would create a difference between the open invoice items and the GL account balance for 12000001.



Positive results would show there are no invoices that never made it to the general ledger from billing.



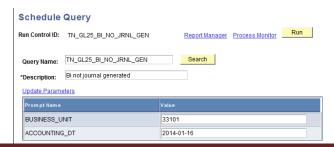
F) Run query TN_GL18A_BI_NOT_POSTED_TO_AR and validate that all BI journals have processed to AR. If BI journals have not posted to AR then an entry (a BI entry) to move the invoice amount from Unbilled, account 11120001, to Billed, account 12000001, in the GL would not have been generated.



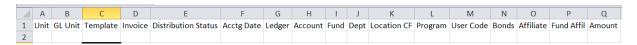
No results would indicate all BI journals processed to AR.



G) Run query **TN_GL25_BI_NO_JRNL_GEN** and validate that no BI journals exist which have not journal generated and not posted to general ledger.



No results would indicate that there are no BI journals which have not journal generated and posted to GL.



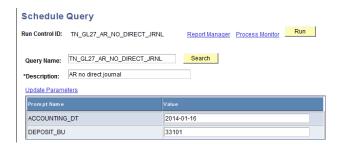
H) Run query **TN_GL26_AR_NO_JRNL_GEN** and validate that no AR journals exist which have not journal generated and not posted to general ledger.



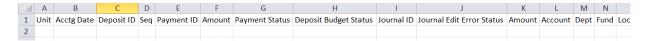
No results would indicate that there are no AR journals which have not journal generated and posted to GI



Run query **TN_GL27_AR_NO_DIRECT_JRNL** and validate that no Direct Journals exist which have errors and have not posted.



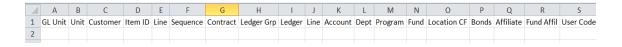
No results would indicate that there are no direct journals which have errors and have not posted.



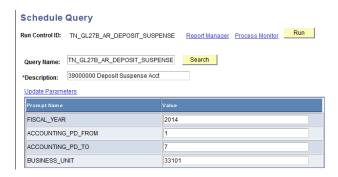
J) Run query **TN_GL27A_AR_NOT_JRNL_GEN** and validate that no AR journals exist which have not journal generated and posted to the general ledger.



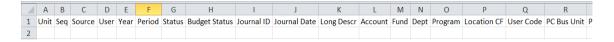
No results would indicate all AR journals have been journal generated and posted to GL.



K) Run query TN_GL27B_AR_DEPOSIT_SUSPENSE and validate that no AR deposits are in suspense.



No results would indicate that there are no AR deposits in suspense; in other words, there are none left coded to a miscellaneous account 19999000 or the designated suspense account 39000000.



L) Run query TN_GL40_AR_DIR_JRNL_NOT_POSTED and validate all Direct Journals are posted.



No results would indicate that all direct journals are posted.





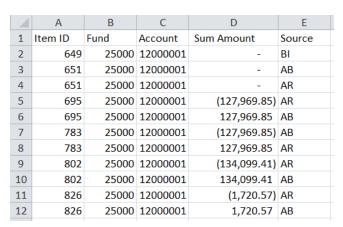
Remember if any values return on any of the above queries (step 2) of this Task (3), use the Billing and Accounts Receivable Troubleshooting Guide (Navigation: Main Menu> Edison Support Info FSCM> Financials> Accts Receivable/Billing/iNovah> Troubleshooting Guides> Billing and Accounts Receivable Troubleshooting Guide) to resolve.

If your agency has expended funds which have been passed through from other state agencies and there have been Customer Contract Rate Set abnormalities, one might consider part of the difference to be resulting from those particular situations. This is true for this particular agency because when comparing the Project Information on the Trial balance – all of the projects have INTERFED, INTERMATCH, or INTERLOTRY as their project related Activity(s). Some General Ledger journals have been done to address these situations, while others have not.

3) Recommend running the **TN_AR30_ACCOUNT_RECON** to assist with research and reconciliation. Research would be needed if the combined BI Source and AB Source did not equal the AR Source amounts by Item ID.



Screen shot of partial results.



Again, use the pivot table functionality to review while keeping in mind that Source AB means it is Archived Billing, Source BI is Billing, Source AR is Accounts receivable, and GL is General Ledger. If the Invoice Item has not had a payment applied against the open Invoice item, the AR amount would be blank and the Grand Total column would not equal zero.

This first screen shot shows both archived billing (AB) and AR zeroing out (rows 13231 through13241 and 13243 through 13245) as well as regular billing (BI) and AR (rows 13242 and 13246) zeroing out.

3		Source .T				
4	Item ID	AB	AR	BI	GL	Grand Total
13231	149384	23,773.36	-23,773.36			0.00
13232	149385	7,478.49	-7,478.49			0.00
13233	149386	0.88	-0.88			0.00
13234	149387	86,258.84	-86,258.84			0.00
13235	149388	6,439.47	-6,439.47			0.00
13236	149389	272,562.00	-272,562.00			0.00
13237	149390	223,523.99	-223,523.99			0.00
13238	149391	6,221,355.11	-6,221,355.11			0.00
13239	149606	98,159.84	-98,159.84			0.00
13240	149607	618.71	-618.71			0.00
13241	149608	277.77	-277.77			0.00
13242	149609		-3,624.75	3,624.75		0.00
13243	149610	1,001.00	-1,001.00			0.00
13244	149611	10.12	-10.12			0.00
13245	149612	77,606.56	-77,606.56			0.00
13246	149613		-956.00	956.00		0.00

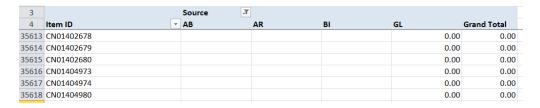
The line highlighted (row 26900) is an open invoice item and shows on the BI (Billing) source because it has been billed, however it does not show up on the AR (Accounts Receivable) source because no funds have been received.

3		Source J				
4	Item ID	AB	AR	BI	GL	Grand Total
26893	378080		-212,757.24	212,757.24		0.00
26894	378318		-189.49	189.49		0.00
26895	378319			0.00		0.00
26896	378320		-25.78	25.78		0.00
26897	378321		-28,580.35	28,580.35		0.00
26898	378322		-12,564.64	12,564.64		0.00
26899	378323		-19,863.74	19,863.74		0.00
26900	378324			28,724.79		28,724.79

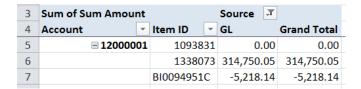
When a deposit is put on the Customer's Account, an OA Item ID is created. If the OA Item is successfully closed either with a Maintenance Worksheet or applied to an Open Invoice Item ID, the AR amount would be zero. If you still had OA amounts that were not zero – then one would have differences on this query.

3		Source				
4	Item ID	AB	AR	BI	GL	Grand Total
35650	OA-12097		0.00			0.00
35651	OA-13034		0.00			0.00
35652	OA-14705		0.00			0.00
35653	OA-15767		0.00			0.00
35654	OA-15803		0.00			0.00
35655	OA-15831		0.00			0.00

Also keep in mind, if your agency has prepaids, the CN journals will be returned as "Item ID" numbers where the utilization of the zero dollar billing occurs. These Item IDs will begin with "CN". The desired result of those should be zero.



Additionally, if a GL journal or a billing correction had been done (filter on Source GL and ignore CN), one would have Item ID's other than normal CN journal ID's (CN01402678) or OA Item ID's (OA-12097). See rows 5-7 below.



In review of the two GL Items above – the first one, 1093831 has a zero effect, so it should not be considered, however GL Journal (Item) 1338073 for \$314,750.05 needs to be researched. When this journal was reviewed, it was noted that the debits and credits are reversed from what should have been entered and this will require an additional GL journal to correct. When this is corrected, the revised Trial Balance amount for account 12000001 would be \$629,500.10 less than what was reported in the original query results.

23,379,981.5	
(23,909,438.49)	
(130,324.84)	
659,781.79	
(28,028.00)	
631,753.79	
(629,500.10)	
2,253.69	

Further research is needed on the other journal which is BI0094951C to see if it was valid. It is a correction of billing journal created from project ID ED00000KD9AAX09 and has a zero effect upon the AR grant account 12000001 as shown from the journal lines below:



If differences remain, additional GL journals may be needed or corrected with system delivered functionality. If a GL journal is needed, seek Division of Accounts guidance on these journals.

The next step recommended is to compare the results of the TN_AR30_ACCOUNT_RECON query taken to the pivot table to make sure that the amounts which are missing on the AR source are equal to the Items on TN_AR18_OPEN_GRANT_ITEMS query beginning from the newest transactions and working backwards.

Special Note:

If after extensive review and analysis, an agency is in need of further assistance on reconciling the AR amount to the Trial Balance, contact Division of Accounts Grants.