

EXHIBIT IV-B-1  
COMPARISON BETWEEN MANUAL AND AUTOMATED PROCESSES

STEP #	MANUAL PROCESS	AUTOMATED PROCESS
1	Post all accruals and special adjustments in FM 13.	Post all accruals and special adjustments in FM 13.
2	Prepare all final FM 13 reconciliations (SCO, Bank, ORF, GL for non-shared funds, and GL subsidiaries to Document File subsidiaries). Monitor control account (C) status for "overspending".	Prepare all final FM 13 reconciliations (SCO, Bank, ORF, GL for non-shared funds, and GL subsidiaries to Document File subsidiaries). Monitor control account (C) status for "overspending" using the reconciliations and a DB2 report.
3	Request the CALSTARS reports needed for year-end financial statements (G02, Q26, B06, G05).	Not applicable at this time.
4	Not applicable.	Request the DB3 (at Blank report period option) and the G02.
5	Not applicable.	Verify that the accounts and amount totals on the DB3 (GL Account Verification page) and the G02 reports agree with the final FM 13 reconciliations.
6	Not applicable.	Resolve edit messages on the DB3.  Identify automated transaction codes (TC 751-TC 760) that need to be posted for Prepayments to ARF (Subsidiary 0602), adjustments to SCO, pending BRs, reimbursable encumbrances, and special reporting on fund level accruals for GL 3400, GL3500 and GL 3730.
7	Not applicable.	Post automated year-end transaction codes in FM13. These entries only affect the DB3 report.
8	Not applicable.	Request final DB3 report at <b>N</b> report period option to identify any records that are not transmittable. Request final DB3 report at <b>Blank</b> report period option.

EXHIBIT IV-B-1 (Continued)  
COMPARISON BETWEEN MANUAL AND AUTOMATED PROCESSES

STEP #	MANUAL PROCESS	AUTOMATED PROCESS
9	Not applicable at this time.	Request the remaining CALSTARS reports needed for year-end financial statements (G02, Q26, B06, G05). Complete the Q26 (Report 4).
10	Prepare Reports 1, 2, 3, 5, and 15 and complete the Q26 (Report 4). (See chapter IV-A).	Not applicable. <sup>1/</sup>
11	Prepare Reports 14, 22, the backup documentation for Report 3, and the certification letter (See chapter IV-A).	Prepare Reports 14, 22, the backup for adjustments to SCO, and the certification letter. Annotate the backup documentation to reference the Report 3 adjustments to SCO displayed on the CSYDB3-1 report.
12	Review year-end financial statements and sign the year-end certification letter.	Review year-end financial statements and sign the year-end certification letter.
13	Not applicable.	Transmit data to SCO through Command <b>F.2</b>
14	Not applicable.	Receive CALSTARS system generated reports, CSYDB3-x.
15	Assemble year-end package (Reports 1, 2, 3, 4, 5, 7, 8, 14, 15, 18, 19 and 22); make copies. <sup>3/</sup>	Assemble year-end package (including Reports 4, 6, 7, 8, 14, 18, 19, and 22); make copies. <sup>1/, 2/, 3/</sup>
16	Not applicable.	Add CSYDB3-1 report to year-end package.
17	Submit year-end package to SCO by deadline.	Submit year-end package to SCO by deadline.

<sup>1/</sup> First year participants must also include Reports 1, 3, and 5. Reports 2 and 15 must be retained with the year-end statements.

<sup>2/</sup> All automated year-end participants must submit Report 6 to the SCO.

<sup>3/</sup> Submit only one copy of Reports 14 and 19 per agency.

EXHIBIT IV-B-2  
COMPARISON OF REQUIRED FINANCIAL YEAR-END STATEMENTS FOR GOVERNMENTAL COST FUNDS

REQUIRED REPORTS - MANUAL METHOD	REQUIRED REPORTS – AUTOMATED PROCESS – 1ST YEAR		REQUIRED REPORTS – AUTOMATED PROCESS – 2ND YEAR	
Report 1 – Report of Accruals to Controller's Accounts	Report 1 – Report of Accruals to Controller's Accounts		Not required	
Report 2 – Accrual Worksheet	Report 2 –Must be retained with year-end statements		Not required	
Report 3 – Adjustments to Controller's Accounts	Report 3 – Adjustments to Controller's Accounts		Not required	
Report 3 – Supporting documentation	Report 3 – Supporting documentation		Report 3 – Supporting documentation (annotated to CSYDB3-1)	
Report 4 – Final Statement of Revenue	Report 4 – Final Statement of Revenue		Report 4 – Final Statement of Revenue	
Report 5 – Final Reconciliation of Controller's Accounts with Final Budget Report	Report 5 – Final Reconciliation of Controller's Accounts with Final Budget Report		Not required	
Report 6 – Should be retained with year-end statements	Report 6 – Final Budget Report		Report 6 – Final Budget Report	
Report 7 – Pre-Closing Trial Balance	Report 7 – Pre-Closing Trial Balance		Report 7 – Pre-Closing Trial Balance	
Report 8 – Post-Closing Trial Balance (with subsidiaries)	Report 8 – Post-Closing Trial Balance		Report 8 – Post-Closing Trial Balance	
Report 14 – Report of Accounts Outside the Treasury System	Report 14 – Report of Accounts Outside the Treasury System	1	Report 14 – Report of Accounts Outside the Treasury System	1
Report 15 – Reconciliation of Agency Accounts with Transaction Per State Controller	Report 15 –Must be retained with year-end statements		Not required	
Report 18 – Statement of Changes in General Fixed Assets	Report 18 – Statement of Changes in General Fixed Assets		Report 18 – Statement of Changes in General Fixed Assets	
Report 19 – Statement of General Fixed Assets	Report 19 – Statement of General Fixed Assets	1	Report 19 – Statement of General Fixed Assets	1
Report 22 – Statement of Contingent Liabilities	Report 22 – Statement of Contingent Liabilities	2	Report 22 – Statement of Contingent Liabilities	2
Not required	CALSTARS CSYDB3-1 Report		CALSTARS CSYDB3-1 Report	

- 1 Submit only 1 statement per agency (not per fund).  
2 Submit 1 statement per fund.

## PARTICIPATION INFORMATION

All agencies must contact CALSTARS to participate in the Automated Year-end process, whether or not they have previously participated.

If the following applies to any fund within an agency, the year-end financial data for the applicable fund may not be transmittable:

- ✦ The agency does not use Program 99 for the Clearing Account
- ✦ The agency does not use Element 02 for Distributed Administration
- ✦ A fund is budgeted with Program 00, Element 00, or Component 000
- ✦ A fund is recorded at the SCO by sub fund, but the sub fund is not established in the D23 table or the activity is not recorded in CALSTARS by fund detail.

Contact the CALSTARS Hotline at (916) 327-0100 for questions regarding participation criteria.

## Timeframe For The Automated Year-end Process

CALSTARS recommends the following timelines for participating agencies:

- ✦ By April 30th

The SCO Account Segment must be correctly established in the Appropriation Symbol Table (AS) records for all active fiscal years. Volume 2, Chapter IV-AS provides instructions for establishing the SCO Account Segment. For additional questions, contact the CALSTARS Hotline at (916) 327-0100.

Agencies should be successfully using the DB2 report for monthly SCO reconciliations. Volume 3, Chapter VII provides instructions for using the DB2 report.

- ✦ By May 31st

Agencies must contact the CALSTARS Hotline at (916) 327-0100 or e-mail [HOTLINE@dof.ca.gov](mailto:HOTLINE@dof.ca.gov) to notify CALSTARS that they intend to participate in the Automated Year-end process. CALSTARS will inform SCO which agencies and funds plan to participate in the automated process. CALSTARS will also ensure the DB3 report is available to the agency on the **G.3** Request Standard Reports screen no later than July 11th.

Item 14 (SCO Year-end FTP) on the CALSTARS Security Form (Form 95) must be revised for all staff that need to view or select funds for transmittal to the SCO. The CALSTARS Agency Security Officer must submit the security forms

to the CALSTARS Security Administrator at the Department of Finance. The CALSTARS Agency Security Officer may contact the CALSTARS Hotline at (916) 327-0100 for further assistance.

Although not mandatory, it is highly recommended that staff attend CALSTARS year-end training.

✧ By August 19th

Agencies must transmit automated year-end data to the SCO.

### Prerequisites For Participation In The Automated Year-end Process

Prior to beginning the Automated Year-end process, agencies must have completed the following:

- ✧ Notified CALSTARS of their intent to participate in the Automated Year-end process.
- ✧ Updated the CALSTARS Security Forms (CALSTARS 95), Box 14.
- ✧ Posted all accruals and adjustments in FM 13.
- ✧ Completed all final FM 13 reconciliations, including appropriation, special accounts, e.g., Revenue, and general ledger (GL).
- ✧ Verified that all Subsidiaries contain valid fund codes or GL Account numbers per the UCM.
- ✧ Verified that the Document File Subsidiaries have been reconciled to the GL File Subsidiaries.
- ✧ Verified that GL 1110 and GL 1130 have normal (debit) balances.

### Other Considerations For Participation In The Automated Year-end Process

Ensure that the following instructions are followed to avoid **fatal** DB3 errors that will prevent transmittal:

- ✧ Agencies must use unique document numbers for each accrual or adjustment that uses a Subsidiary. This can be accomplished by changing the Document Number Suffix for each transaction.
- ✧ TC 593 must be posted to add subsidiaries to GL 1600. Ensure that an out of balance subsidiary message is **not** displayed at the bottom of the G02 Post Closing Trial Balance report and that the total of the Debits column equals the total of the Credits column.
- ✧ Pending Budget Revisions (BRs) should be posted in CALSTARS with TC 011, 030, etc. to increase or decrease the appropriation. Do not use TC 050 or 051 to post Pending Revisions. Agencies must also record a Pending BR on the DB3 Report using the automated year-end transaction code TC 757/757R.

- ✪ Continuously appropriated accounts that do not have a budget posting in the 'Budget/Adjustments/ column on the Agency Reconciliation Report are considered Fixed Charge accounts by the SCO. When expenditures are posted, the appropriation accounts appear to be over-expended. In order to participate in the Automated Year-End process, these appropriation balances must be adjusted to zero. Agencies should post a TC 010 for the total expenditure amount to bring the ending balance to zero. Agencies must also record a Pending BR on the DB3 Report using the automated year-end transaction code TC 757.

Once all the required steps for participation in the Automated Year-end process are completed, the first step of the Automated Year-end process is to request the DB3.

### REQUEST THE DB3 REPORT

The standard CSTARDB3 (DB3) report will be available beginning in early July and may be requested with one of three Report Period options below:

**Blank** – All records are shown on the report.

**T** – Only transmittable records are shown on the report.

**N** – Only non-transmittable records are shown on the report.

The DB3 report may also be ordered by Fund or Enactment Year to reduce the size of the report and to facilitate the reconciliation and review process.

The first time the DB3 is requested, it should be requested with a **Blank** report period option to include activity for all accounts. This preliminary DB3 report should be retained for audit purposes.

The DB3 may be requested with option **N** as often as needed throughout the Automated Year-end process to verify that non-transmittable record problems have been resolved. If there are no problems, a one page null report is generated.

The DB3 may be requested with option **T** as often as needed throughout the Automated Year-End process in order to verify which accrual and adjustment records will be transmitted to SCO.

### DESCRIPTION OF THE DB3 REPORT

The CSTARDB3 (DB3) consists of the following three sections:

- ✪ Fund Level Adjustments and Accruals



EXHIBIT IV-B-4  
EDIT MESSAGES FOR FUND LEVEL ADJUSTMENTS AND ACCRUALS

Edit Message	Explanation/Action Required
FUND LEVEL ACCRUALS NOT BALANCED	<p>Incorrect amounts were posted with automated year-end TCs, TCs were posted in error, or one or more TCs were not posted as follows:</p> <p>TC 755 to record GL 3400 unremitted Advance Collections. The DB3 does not initially reflect the GL 3400 amount.</p> <p>TC 756 to reduce GL 3500 to the unremitted amount. The DB3 initially reflects the total GL 3500 amount.</p> <p>TC 756 to reduce GL 3730 to the unremitted amount. The DB3 initially reflects the total GL 3730 amount.</p> <p>TCs 755 and 756 to report the Prepayments to the ARF.</p>
GL 1110 OR GL 1130 HAS ABNORMAL BALANCE	<p>GL 1110 and/or GL 1130 have abnormal credit balances on the Fund Level Adjustments and Accruals page. Make necessary corrections, if appropriate. If an abnormal balance exists, year-end data for the fund cannot be transmitted and will require manual preparation of the year-end statements.</p>
GL 1600 REQUIRES SUBSIDIARY	<p>All amounts in GL 1600 from deferred receivables must be reclassified using TC 593.</p>
SUBSIDIARY DOES NOT CONTAIN A VALID FUND PER D22 TABLE	<p>Review the subsidiary code. Correct the transaction containing the invalid fund number in the subsidiary or contact the CALSTARS Hotline if a fund needs to be established in the statewide D22 Table.</p>
SUBSIDIARY NOT IN D32 TABLE	<p>Review the subsidiary code. Correct the transaction containing the invalid subsidiary or establish the subsidiary in the agency D32 Subsidiary Table. It is also important to ensure that valid subsidiaries are established in the D32 table. For example, the valid Subsidiaries for GL 3400 are 34100000, 34200000, and 34300000. Refer to Volume 1, Chapter V, GL Account Structure.</p>
GENERAL LEDGER NOT IN D31 TABLE	<p>Review the GL. The GL must be included in the Uniform Codes Manual. Correct the transaction containing the invalid GL or contact the CALSTARS Hotline if a GL needs to be established in the statewide D31 GL Table.</p>





EXHIBIT IV-B-6  
EDIT MESSAGES FOR ADJUSTMENTS AND ACCRUALS SECTION

Edit Message	Edit Severity	Explanation/Action Required
OUT OF BALANCE BY \$_____	Warning	The amount of the SCO Adjusted Balance and Balance per CALSTARS do not agree. This record will <b>not</b> stop the transmittal because the account has <b>no</b> accruals or adjustments, e.g., PY Revenue or a reverting appropriation.
	Fatal	The amount of the SCO Adjusted Balance and Balance per CALSTARS do not agree. Because the account has accruals or adjustments, this fund's data <b>will not</b> transmit until the problem is corrected. Review SCO reconciliations.
APPROPRIATION IS OVER-EXPENDED	Fatal	Budgetary expenditures exceed the appropriation budget or the Clearing Account is not zero. Review the SCO reconciliations.
GL 1110 OR GL 1130 HAS ABNORMAL BALANCE	Fatal	GL 1110 and/or GL 1130 have credit (abnormal) balances. Make necessary corrections, if appropriate. If abnormal balance exists, year-end data for this fund cannot be electronically transmitted.
SUBSIDIARY NOT IN D32 TABLE	Warning	Review the subsidiary code. Correct the transaction containing the invalid subsidiary or establish the subsidiary in the agency DT-32 Subsidiary Table. It is also important to ensure that valid subsidiaries are established in the DT-32 table. For example, valid Subsidiaries for GL 1500 are 1510, 1540 and 1590. Refer to Volume 1, Chapter V, General Ledger Account Structure.
GENERAL LEDGER NOT IN D31 TABLE	Fatal	Review the GL. The GL must be included in the Uniform Codes Manual. Correct the transaction containing the invalid GL or contact the CALSTARS Hotline if a GL needs to be established in the statewide DT-31 GL Table.
GL 1600 REQUIRES SUBSIDIARY	Fatal	All amounts in GL 1600 must be reclassified using TC 593.

EXHIBIT IV-B-6 (Continued)  
EDIT MESSAGES FOR APPROPRIATION ADJUSTMENTS AND ACCRUALS

Edit Message	Edit Severity	Explanation/Action Required
HAS CALSTARS DATA; NO SCO DATA FOUND	Warning	The SCO Account and the SCO Account Segment on the AS Table record are not in agreement, or No record has been established by SCO, or CALSTARS has appropriation balances not present on the SCO Agency Reconciliation Report, e.g., appropriation reversion not recorded in CALSTARS. Review the SCO Agency Reconciliation Report, the AS Table record, or the DB2 report to confirm the account coding.
HAS SCO DATA; NO CALSTARS DATA FOUND	Warning	The SCO Account and the SCO Account Segment on the AS table record are not in agreement, or No activity has been recorded in CALSTARS. Review the SCO Agency Reconciliation Report, the AS Table record, or the DB2 report to confirm the coding of the account.
NO SCO ACCT SEGMENT ON AS TABLE	Warning	The CALSTARS SCO account segment on the AS table is blank. This record will <b>not</b> stop the transmittal to SCO because the account has <b>no</b> accruals or adjustments.
	Fatal	The CALSTARS SCO account segment on the AS table is blank. Because the account has accruals or adjustments, the fund's data <b>will not</b> transmit until the problem is corrected. Review the AS Table record and add the SCO Account segment.
ENCUMBRANCES FOR GL/SUBSID EXCEEDS CY ACCRUALS FOR GL/SUBSID	Warning	Amounts entered with TC 758 – 760 to report encumbrances funded by A/R reimbursements exceed the amount of the "Encumbrances for GL 3010" line of the Appropriation Adjustments and Accruals page. TC 758 – 760 should never be posted to the Clearing Account or Category 90, Reimbursements account.

## PREPARATION OF STATEMENTS AND DOCUMENTATION

After completing Report 4, follow the steps below to complete the year-end process:

- ✦ Prepare Report 14 - Report of Bank and/or Savings and Loan Association Accounts Outside State Treasury
- ✦ Prepare Report 22 – Statement of Contingent Liabilities

**Note:** First year participating agencies are required to prepare Reports 1, 2, 3, 5, and 15. Reports 1, 3, and 5 are submitted to the SCO. Reports 2 and 15 must be retained by the agency for potential questions by the SCO.

- ✦ Review the year-end statements using the online Automated Year-end Checklist. The checklist is available on the Internet at [www.dof.ca.gov/html/calstars/optools.htm](http://www.dof.ca.gov/html/calstars/optools.htm).
- ✦ Prepare backup documentation for adjustments to SCO, if applicable
- ✦ Prepare and sign the year-end certification letter. Examples of the Automated Year-end Certification letters are displayed in Exhibit IV-B-15 on page IV-B-34 for ongoing participants and in Exhibit IV-B-16 on page IV-B-35 for first year participants.

After the additional reports and certification are prepared, it is time to transmit the records to the SCO.

## REQUEST THE TRANSMITTAL OF FUND RECORDS TO THE SCO

Beginning in early July, the **F.2** SCO Year-end Data Transfer screen will display a listing of each agency's eligible Governmental Cost Funds. Agencies select each individual fund to transmit to SCO and may select one or more funds on any processing day; however, CALSTARS does not transmit automated year-end to the SCO on Saturdays. Fund data must be transmitted to the SCO by August 19th. To transmit year-end financial data for a fund, key an **S** (Select fund for data transfer to SCO) in the Function (**F**) column on the **F.2** screen. The selection request may be cancelled at any time prior to the beginning of nightly processing by keying a **C** (Cancel request for data transfer to SCO) in the Function column on the **F.2** screen. The status of fund transmittals may be viewed at any time on the "Message" and "Date" columns of the **F.2** screen. The message "No Data To Send to SCO" means that there were no adjustment or accrual records found to report electronically for that fund.

The day after selecting a fund for data transfer to the SCO, the **F.2** SCO Year-end Data Transfer screen may be viewed to determine if the year-end data was successfully sent to the SCO. The SCO processes the data the day after the data transfer is successful (except on weekends). A sample of the **F.2** screen is shown below:

```

7220 F.2: SCO Year-End Data Transfer                                08-03-2004 03:03 PM

Enter under F below: (S=Select fund for data transfer to SCO)
                    (C=Cancel request for data transfer to SCO)

  F  SEC  FUND  MESSAGE                                                    DATE SENT
  -  ---  ----  -----                                                    -
  -   00   0001  -----                                                    -----
  -   00   0044  Year-end data successfully sent to SCO                    07-20-2003
  -   00   0448  Data not sent to SCO due to errors
  -   00   0457  Data not sent to SCO due to errors
  -   00   0539  No data to send to SCO                                          07-20-2003
  -   00   3038  You have requested transfer of Year-end data to SCO
                    *** End of Data ***

Command:
Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10---PF11---PF12---
      Help  Retr  Quit                    Bkwr  Frwr  Main

```

## THE CSYDB3-X REPORTS

If the "Year-end data successfully sent to SCO" message is displayed on the **F.2** SCO Year-end Data Transfer screen, the following reports are generated:

CSYDB3-1 Automated SCO Year-end Report – Final  
 CSYDB3-2 Transmitted SCO Year-end Report

GL Account Verification pages are not created for the CSYDB3-X system generated reports. The CSYDB3-1 report is sent to the SCO with the remaining required year-end financial statements, certification(s), and supporting documentation for Report 3, if applicable. Agencies must annotate the CSYDB3-1 report in lieu of annotating the Report 3 for the supporting documentation (Transaction Requests). The CSYDB3-2 and CSYDB3-1 are retained at the agency with its copy of the year-end package.

If the "Data not sent to SCO due to errors" message is displayed on the **F.2** screen, the following report is generated:

CSYDB3-3 Automated SCO Year-end Report - Exceptions

The CSYDB3-3 report shows the records that caused the fund to be non-transmittable and displays the report edit message(s) to assist with making adjustments/corrections. One non-transmittable adjustment or accrual record in a fund prevents the entire fund from transmitting successfully. Agencies may make adjustments/corrections to the fund and select the fund for transmittal on another day.

Examples of the CSYDB3-1, CSYDB3-2, and CSYDB3-3 reports for both Fund Level Adjustments and Accruals and Appropriation Adjustments and Accruals are shown in Exhibits IV-B-9 through IV-B-14 beginning on page IV-B-28.

**Note:** A successful transmittal may only be sent once. If a revision to the year-end statements is required, the revised statements must be prepared manually with the SCO's Form 571E and Form 571F.

### YEAR-END FINANCIAL STATEMENT DUE DATES

The year-end financial statement due dates are based upon receipt of the year-end package by the SCO and **not** the date of the electronic transmittal of the adjustments and accruals for the fund. Year-end packages may need to be submitted after the report deadlines; however, the SCO will **not** accept any electronic transmittals after August 19th.

EXHIBIT IV-B-9  
 CSYDB3-1 CALSTARS AUTOMATED SCO YEAR-END REPORT – FINAL  
 FUND LEVEL ADJUSTMENTS AND ACCRUALS

CSYDB3-1 \*\*\*\*\* DEPT OF THE AUTOMATED YEAR END TASK FORCE \*\*\*\*\* ORG NUMBER: 7220  
 CALSTARS AUTOMATED SCO YEAR-END REPORT - FINAL REPORT ORG PAGE: 1  
 07/20/2003 (18:17) \*\*\*\*\* RUN PAGE: 1

FUND LEVEL ADJUSTMENTS AND ACCRUALS

\*\*\*\*\*

SCO ACCOUNT: ORG FUND SUB-FD  
 7220 0044

CALSTARS: ORG SEC FUND SUB-FD  
 7220 0044

\*\*\*\*\*

	GL ACCT/ SUBSIDIARY	GENERAL LEDGER AMOUNT	BALANCE
CURRENT YEAR ADJUSTMENTS TO SCO:			
TOTAL ADJUSTMENTS			0.00
CURRENT YEAR ACCRUALS:			
GENERAL CASH	1110	586,200.37	
REVOLVING FUND CASH	1130	10,278,924.99	
ACCOUNTS RECEIVABLE CASH SHORTAGES	1316	7,499.43	
ACCOUNTS RECEIVABLE OTHER	1319	288,647.18	
CONTINGENT RECEIVABLES	1380	944,668.62	
PROV FOR DEFER REC - A/R CASH SHORTAGES	1600.1316	7,499.43-	
PROV FOR DEFER REC - A/R OTHER	1600.1319	288,647.18-	
PROV FOR DEFER REC - CONTINGENT REC.	1600.1380	944,668.62-	
PREPAYMENT TO ARCHITECTURE REVOLVING FUND	1730.0602	37,422,117.43	
REIMBURSEMENTS COLLECTED IN ADVANCE	3420	9,468.00-	
UNCLEARED COLLECTIONS	3730	576,732.37-	
RESERVE FOR PREPAID ITEMS	5330.0602	37,422,117.43-	
TOTAL ACCRUALS LESS REVOLVING FUND			0.00

EXHIBIT IV-B-10  
 CSYDB3-1 CALSTARS AUTOMATED SCO YEAR-END REPORT – FINAL  
 APPROPRIATION ADJUSTMENTS AND ACCRUALS

CSYDB3-1 ***** DEPT OF THE AUTOMATED YEAR END TASK FORCE *****																ORG NUMBER:	7220	
CALSTARS AUTOMATED SCO YEAR-END REPORT - FINAL REPORT																ORG PAGE:	1	
07/20/2003 (18:17) *****																RUN PAGE:	1	
APPROPRIATION ADJUSTMENTS AND ACCRUALS																		
*****																		
SCO ACCOUNT:	ORG	FUND	SUB-FD	EY	REF	CAT	PGM	ELEM	COMP	TASK	REV-ACCT	AT	CT					
	7220	0044		2002	001		99					D	C					
CALSTARS:	ORG	SEC	FUND	SUB-FD	EY	REF	CAT	OBJ	OD	PGM	ELEM	COMP	TASK	SOURCE	AT	FFY	APPN-SYM	
	7220		0044		2002	001									CA	2002	674	
*****																		
GL ACCT/ BUDGET/ADJUST RECEIPT/																		
SUBSIDIARY ADVANCE DISBURSEMENT BALANCE																		
ACCOUNT BALANCE PER STATE CONTROLLER'S OFFICE RECORDS:										0.00	99,665,349.26			99,665,349.26				
REVERSE PY ADJUSTMENTS TO SCO										0.00		0.00			0.00			
REVERSE PY ACCRUALS										0.00		0.00			0.00			
APPLY: CORRECTIONS TO SCO PY ACCRUALS/ADJUSTMENTS										0.00		0.00			0.00			
APPLY: CURRENT YEAR ADJUSTMENTS TO SCO:																		
DUE FROM OTHER FUNDS										1410.0666	0.00	6,215.00-			6,215.00-			
DUE FROM OTHER FUNDS										1410.0675	0.00	4,798.16-			4,798.16-			
DUE TO OTHER APPNS										3115	0.00	1,020.00			1,020.00			
APPLY: CURRENT YEAR ACCRUALS:																		
GENERAL CASH										1110	0.00	589,071.55-			589,071.55-			
ACCOUNTS/REC - ABATEMENTS										1311	0.00	125,352.57-			125,352.57-			
DUE FROM OTHER FUNDS										1410.0042	0.00	1,050,180.70-			1,050,180.70-			
DUE FROM OTHER FUNDS										1410.0292	0.00	240,060.52-			240,060.52-			
DUE FROM OTHER FUNDS										1410.0293	0.00	42,823.88-			42,823.88-			
DUE FROM OTHER FUNDS										1410.0840	0.00	60,776.33-			60,776.33-			
DUE FROM OTHER FUNDS										1410.0890	0.00	6,495,391.75-			6,495,391.75-			
DUE FROM OTHER FUNDS										1410.0942	0.00	71,737.21-			71,737.21-			
DUE FROM OTHER APPNS										1420	0.00	135,339,167.18-			135,339,167.18-			
INVENTORY OF SURVEYED EQUIPMENT										2740	0.00	2,099,717.00-			2,099,717.00-			
ACCOUNTS PAYABLE										3010	0.00	32,431,208.81			32,431,208.81			
CLAIMS FILED										3020	0.00	13,676,484.30			13,676,484.30			
DUE TO OTHER FUNDS										3114.0001	0.00	310,209.25			310,209.25			
DUE TO OTHER FUNDS										3114.0042	0.00	2,430.00			2,430.00			
DUE TO OTHER FUNDS										3114.0094	0.00	24,449.19			24,449.19			
DUE TO OTHER FUNDS										3114.0632	0.00	13,018.74			13,018.74			
DUE TO FEDERAL GOVERNMENT										3210	0.00	641.40			641.40			
DUE TO LOCAL GOVERNMENT										3220	0.00	480.90			480.90			
TOTAL ACCRUALS											0.00	99,655,356.10-			99,655,356.10-			
PENDING BUDGET REVISIONS											0.00	0.00			0.00			
SCO ADJUSTED BALANCE											0.00	0.00			0.00			
BALANCE PER CALSTARS											0.00	0.00			0.00			

EXHIBIT IV-B-11  
 CSYDB3-2 CALSTARS TRANSMITTED SCO YEAR-END REPORT  
 FUND LEVEL ADJUSTMENTS AND ACCRUALS

CSYDB3-2 \*\*\*\*\* DEPT OF THE AUTOMATED YEAR END TASK FORCE \*\*\*\*\* ORG NUMBER: 7220  
 CALSTARS TRANSMITTED SCO YEAR-END REPORT REPORT ORG PAGE: 1  
 07/20/2003 (18:17) \*\*\*\*\* RUN PAGE: 1

FUND LEVEL ADJUSTMENTS AND ACCRUALS

\*\*\*\*\*

SCO ACCOUNT: ORG FUND SUB-FD  
 7220 0044

CALSTARS: ORG SEC FUND SUB-FD  
 7220 0044

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	GL ACCT/ SUBSIDIARY	GENERAL LEDGER AMOUNT	BALANCE
CURRENT YEAR ADJUSTMENTS TO SCO:			
TOTAL ADJUSTMENTS			0.00
CURRENT YEAR ACCRUALS:			
GENERAL CASH	1110	586,200.37	
REVOLVING FUND CASH	1130	10,278,924.99	
ACCOUNTS RECEIVABLE CASH SHORTAGES	1316	7,499.43	
ACCOUNTS RECEIVABLE OTHER	1319	288,647.18	
CONTINGENT RECEIVABLES	1380	944,668.62	
PROV FOR DEFER REC - A/R CASH SHORTAGES	1600.1316	7,499.43-	
PROV FOR DEFER REC - A/R OTHER	1600.1319	288,647.18-	
PROV FOR DEFER REC - CONTINGENT REC.	1600.1380	944,668.62-	
PREPAYMENT TO ARCHITECTURE REVOLVING FUND	1730.0602	37,422,117.43	
REIMBURSEMENTS COLLECTED IN ADVANCE	3420	9,468.00-	
UNCLEARED COLLECTIONS	3730	576,732.37-	
RESERVE FOR PREPAID ITEMS	5330.0602	37,422,117.43-	
TOTAL ACCRUALS LESS GL 1130			0.00



EXHIBIT IV-B-15  
CERTIFICATION LETTER  
ONGOING PARTICIPANTS (NOT FIRST YEAR)

**State of California**  
**M e m o r a n d u m**

Date : July 31, 2005

To : State Controller's Office  
Division of Accounting and Reporting  
3301 "C" Street, Suite 503  
Sacramento, CA 95816 B-8

From : Department of the Automated Year-end Task Force (7220)  
456 Maple Street  
Sacramento, CA 95814  
N. Charge, Director

Subject : CERTIFICATION OF YEAR-END FINANCIAL REPORTS

Department of the Automated Year-end Task Force (Org 7220) is a participant in CALSTARS Auto Year-end. Year -end accruals and adjustments were transmitted to your office on 7/29/05 for Fund 0001. The CSYDB3-1 report listed below is in lieu of Report 1, Report 2, Report 3, Report 5, and Report 15.

The following financial reports for the fiscal year-end June 30, 2005, are enclosed:

**GENERAL FUND (0001)**

3 Adjustments to Controller's Accounts (annotated back-up only)  
4 Statement of Revenue  
6 Final Budget Report  
7 Pre-Closing Trial Balance  
8 Post-Closing Trial Balance  
18 Statement of Change in General Fixed Assets  
22 Statement of Contingent Liabilities – none to report  
CSYDB3-1 Automated SCO Year-end Report - Final

**SPECIAL REPORTS**

14 Bank and/or Savings and Loan Association Accounts Outside the State Treasury System – none to report  
19 Statement of General Fixed Assets

Contact Person: I. Ben Tryin  
Phone Number: (916) 555-1234  
E-Mail: IBTryin@AYETF.ca.gov

*I certify (or declare) under penalty of perjury that the data on the attached statements is true and correct; and that I have not violated any of the provisions of Article 4, Chapter 1, Division 4, Title 1, Government Code (commencing with Section 1090).*

*Subscribed and executed this 31st day of July, 2005, at Sacramento, California*

\_\_\_\_\_  
*Signature of Officer*

\_\_\_\_\_  
*Type or print name of Officer*

\_\_\_\_\_  
*Title of Officer*

EXHIBIT IV-B-16  
CERTIFICATION LETTER  
FIRST YEAR PARTICIPANTS

**State of California  
M e m o r a n d u m**

Date : July 31, 2005

To : State Controller's Office  
Division of Accounting and Reporting  
3301 "C" Street, Suite 503  
Sacramento, CA 95816 B-8

From : Department of the Automated Year-end Task Force (7220)  
456 Maple Street  
Sacramento, CA 95814  
N. Charge, Director

Subject : CERTIFICATION OF YEAR-END FINANCIAL REPORTS

Department of the Automated Year End Task Force (Org 7220) is a first year participant in CALSTARS Auto Year End. Year end accruals and adjustments were transmitted to your office on 7/28/05 for Fund 0001.

The following financial reports for the fiscal year end June 30, 2005, are enclosed:

**GENERAL FUND (0001)**

- 1 Report of Accruals to Controller's Accounts
- 2 Accrual Worksheet (see below)
- 3 Adjustments to Controller's Accounts (includes annotated back-up)
- 4 Statement of Revenue
- 5 Final Recon of SCO Accts with Final Budget Report 7 Pre-Closing Trial Balance
- 6 Final Budget Report
- 7 Pre-Closing Trial Balance
- 8 Post-Closing Trial Balance
- 15 Reconciliation of Agency Accounts with Transactions per State Controller (see below)
- 18 Statement of Change in General Fixed Assets
- 22 Statement of Contingent Liabilities – none to report

**This year end package includes a CALSTARS CSYDB3-1 report in lieu of hard copies of Reports 2 and 15. For subsequent Automated Year End the CSYDB3-1 report will be submitted in lieu of hard copies of Reports 1, 2, 3, 5, and 15.**

**SPECIAL REPORTS**

- 14 Bank and/or Savings and Loan Association Accounts Outside the State Treasury System
- 19 Statement of General Fixed Assets

Contact Person: I. Ben Tryin  
Phone Number: (916) 555-1234  
E-Mail: IBTryin@AYETF.ca.gov

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*Subscribed and executed this 31st day of July, 2005, at Sacramento, California*

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