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## IV–A Year-End Closing - Prepare Manual Governmental Fund Reports

This chapter discusses the manual preparation of year-end financial reports for governmental funds. The requirements and instructions for automated governmental cost fund reporting are discussed in Chapter IV-B. Year-end financial reports for proprietary and fiduciary funds are discussed in Chapter V.

Several CALSTARS reports are used to prepare year-end financial reports. Each fund must have a separate set of financial reports. This chapter describes each of the year-end financial reports and the specific CALSTARS reports that should be used to prepare them. Agencies should also review the *Year-end Financial Reports* letter issued by the State Controller's Office (SCO) in early June for additional instructions.

Year-end financial reports produced by agencies on personal computers must be approved in advance by the SCO.

Exhibit IV-A-1 displays the manually prepared year-end financial reports that must be submitted to the SCO or the State Treasurer's Office.

Agencies should review statements using the Manual Year-end Report Checklist prior to submitting financial statements to SCO. The checklist is displayed in Exhibit IVA-25. It can also be accessed on the Internet at [www.dof.ca.gov/html/calstars/calsdocs/optools/yecklist.doc](http://www.dof.ca.gov/html/calstars/calsdocs/optools/yecklist.doc).

Although all of the sample financial reports shown include the completed certification signature blocks, this is no longer required. Instead, SCO requires that agencies submit a cover memo including a certification statement listing all attached year-end reports. Exhibit IV-A-2 displays a sample certification cover memo.

EXHIBIT IV-A--1  
LIST OF REQUIRED MANUALLY PREPARED YEAR-END REPORTS

No.	Year-end Report	Std. Form or CALSTARS Report	Governmental Cost Funds & Bond Funds <sup>e/</sup>	Non-Governmental Cost Funds	Report Distribution <sup>d/, h/</sup>		SAM Section
					SCO	STO	
1	Report of Accruals to Controller's Accounts	571	X		X		7952
2	Accrual Worksheet	572	X		X		7953
3	Adjustments to Controller's Accounts	576	X	X	X		7955
4	Final Statement of Revenue (includes reconciliation with Controller's Accounts) <sup>a/</sup>	Q26	X		X		7956
5	Final Reconciliation of Controller's Accounts with Final Budget Report <sup>a/</sup>	573	X		X		7957, 7959
7	Pre-Closing Trial Balance <sup>a/, g/</sup>	G02	X	X	X		7962
8	Post-Closing Trial Balance <sup>a/, g/</sup>	G02	X	X	X		7962
9	Analysis of Change in Fund Balance (Statement of Operations) <sup>a/</sup>	G04		X	X		7963
14	Report of Bank and/or Savings and Loan Association Accounts Outside State Treasury <sup>h/</sup>	445	X	X	X	X	7975
15	Reconciliation of Agency Accounts with Transactions per State Controller <sup>a/</sup>	<sup>b/</sup>	X		X		7976
18	Statement of Changes in General Fixed Assets	G05	X		X		7977
19	Statement of General Fixed Assets <sup>h/</sup>	G05	X		X		7977.5
20	Statement of Financial Condition	G04		X <sup>e/</sup>	X		7978
22	Statement of Contingent Liabilities	<sup>b/</sup>	X	X	X		7979
N/A	General Ledger Trial Balance	G01		X <sup>f/</sup>	X		N/A

<sup>a/</sup> If agencies prepare reports containing accruals, there must be a footnote to the report such as: "Includes year-end accruals pursuant to State Administrative Manual instructions". Refer to SAM Section 7951.

<sup>b/</sup> Use the SAM Section or the exhibit in this Chapter as a suggested form.

<sup>c/</sup> Refer to the Uniform Codes Manual (UCM), Fund Section, to determine the fund type for a fund.

<sup>d/</sup> See SAM Section 7951 for required certification. All year end reports must be available for review upon request by the Department of Finance.

<sup>e/</sup> For Non-Treasury Trust Funds, Report 20 is not submitted.

<sup>f/</sup> Submit for Shared funds only (i.e., funds using GL 5570-Fund Balance Clearing).

<sup>g/</sup> Bond fund statements must be submitted at both fund and fund detail level.

<sup>h/</sup> Submit only one copy per agency.

<sup>i/</sup> Mailing Address and Interagency Mail Service (IMS) Code:

State Controller's Office

Division of Accounting & Reporting (B-8)  
State Government Reports Budgetary Section  
P.O. Box 942850  
Sacramento, CA 94250-5875

State Treasurer's Office

Securities Clearance Section (C-15)  
P.O. Box 942809  
Sacramento, CA 94209-0001

**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 700  
Sacramento, CA 95816 B-8

From : Department of Air Quality (9990)  
102 North Street  
Sacramento, CA 95814  
I.M. King, Director

Subject : CERTIFICATION OF YEAR-END FINANCIAL REPORTS

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

### **GENERAL FUND (0001)**

#### Report No. Description

1	Report of Accruals to Controller's Accounts
2	Accrual Worksheet
3	Adjustments to Controller's Accounts
4	Statement of Revenue
5	Final Reconciliation of Controller's Accounts with Final Budget Report
7	Pre-Closing Trial Balance
8	Post-Closing Trial Balance
15	Reconciliation of Agency Accounts with Transactions per State Controller
18	Statement of Changes in General Fixed Assets
22	No Contingent Liabilities to report

Contact Person: I. Ben Tryin  
Phone Number: (916) 555-1234  
E-mail: [ibtryin@dept.ca.gov](mailto:ibtryin@dept.ca.gov)

### **CALIFORNIA DEBT LIMIT ALLOCATION COMMITTEE FUND (0169)**

#### Report No. Description

1	Report of Accruals to Controller's Accounts
2	Accrual Worksheet
3	Adjustments to Controller's Accounts
4	Statement of Revenue
5	Final Reconciliation of Controller's Accounts with Final Budget Report
7	Pre-Closing Trial Balance
8	Post-Closing Trial Balance
15	Reconciliation of Agency Accounts with Transactions per State Controller
18	Statement of Changes in General Fixed Assets
22	No Contingent Liabilities to report

EXHIBIT IV-A-2 (Continued)

Contact Person: I. Ben Tryin  
Phone Number: (916) 555-1234

**SPECIAL DEPOSIT FUND (0942)**

Report No. Description

3	Adjustments to Controller's Accounts
7	Pre-Closing Trial Balance
8	Post-Closing Trial Balance
9	Analysis of Change in Fund Balance
20	Statement of Financial Condition
22	Statement of Contingent Liabilities

Contact Person: I. Ben Tryin  
Phone Number: (916) 555-1234  
E-mail: ibtryin@dept.ca.gov

**NON-TREASURY TRUST FUND (0990)**

Report No. Description

7	Pre-Closing Trial Balance
8	Post-Closing Trial Balance
9	Analysis of Change in Fund Balance

Contact Person: I. Ben Tryin  
Phone Number: (916) 555-1234  
E-mail: ibtryin@dept.ca.gov

**SPECIAL REPORTS**

Report No. Description

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

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 31<sup>st</sup> day of July, 2005, at Sacramento, California

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

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

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

**REPORT NO. 1 - REPORT OF ACCRUALS TO CONTROLLER'S ACCOUNTS**

The State Controller's Office uses Report No. 1 to post accruals to the year-end account balances. Report No. 1 is also used to report the amount and source of funding of any encumbrances included in the accruals so the SCO can establish an appropriate reserve of fund balance for the **net** encumbrances of the fund.

Use Forms 571A, 571B, 571A/B, 571-C and 571D for Report No. 1. The SCO provides blank 571 Forms. In July the 571-C forms displaying the agency's appropriation accounts are ROPED to agency printers.

The following reports are used to report accruals to the SCO on Report No. 1:

- ✿ A completed Accrual Worksheet (Report No. 2); and
- ✿ G02, Year-End General Ledger Report.

The following reports are used to report Encumbrances on Report No. 1:

- ✿ B06, Final Budget Report; and
- ✿ G01, Trial Balance of General Ledger Accounts.

Prepare a separate Report of Accruals to Controller's Accounts for each governmental fund administered by the agency. Data may be typed or hand printed. The SCO's annual letter on Year-End Financial Reports contains general instructions. Listed below are specific instructions for completing each section of the Report of Accruals, Report No. 1.

**Instructions for Forms 571 A, B and A/B:**

**HEADING** - Enter your agency's full name and Organization Code, Fund Number and Name. Enter the name, title and phone number of the contact person. Number each page as indicated. Leave the "Controller's Use Only" space blank.

**ACCOUNT** - The most commonly used 4-digit general ledger account numbers (GLANs) and their titles are pre-printed. Space is available for additional accounts on the Form 571B and 571A/B.

Certain GLANs require a 4-digit subsidiary number in addition to the 4-digit GLAN. The subsidiary number signifies the fund involved in an inter-fund transaction. This number is entered in the four positions immediately following the pre-printed 4-digit GLAN. Exception: General Ledger (GL) accounts 1390 and 1600 require a 5-digit subsidiary that identifies an offsetting GL preceded by a 0 (zero).

**ENCUMBRANCES** - Refer to the Instructions for Reporting Encumbrances on Page IV-A-9.

**AMOUNT** - Enter the amount for each GL. For accounts with no accruals, leave the amount column blank. Do not enter 0.00 (zero). Enter the column totals from the Accrual Worksheet, except as follows:

Individual amounts from columns containing two or more accounts (such as Deferred Credits) are posted to separate lines.

GL 1400-Due from Other Funds and GL 3110-Due to Other Funds are reported at the lower level GLs 1410/1420 and 3114/3115, respectively. GLs 1410 and 3114 are then listed by individual subsidiary account.

GL 1500-Due From Other Governments is reported at the lower level GLs 1510, 1540 and 1590. GL 3400 – Advance Collections is reported at the lower level GLs 3410 and 3420. Amounts for these GLs can be obtained from the Post-Closing Trial Balance or the Subsidiaries On File portions of the G02, Year-End General Ledger Report.

**D/C DEBIT OR CREDIT** - Enter **D** when the amount is a Debit or **C** when the amount is a Credit, using the sign indicated on the Accrual Worksheet.

**DUE FROM OTHER FUNDS (GL 1410)** - Enter amounts due from funds other than the one being reported. List the first 4-digit Subsidiary Fund Number in the spaces following the printed account number. Additional accounts and subsidiaries may be added to the blank lines at the bottom of the 571B and continued on the 571A/B. The breakdown of GL 1400 is detailed on the Subsidiaries On File portion of the G02 Report. If the breakdown of GL 1400 includes the same fund as is being reported (i.e., the General Fund report includes an amount Due From General Fund), the amount is reported in GL 1420-Due From Other Appropriations.

**DUE FROM OTHER APPROPRIATIONS (GL 1420)** - Enter the amount from the Subsidiaries On File portion of the G02 Report identified as due from the fund being reported. (This amount is also shown on the Post-Closing Trial Balance portion of the G02 Report.) Do not enter a Subsidiary Fund Number for GL 1420.

**PROVISION FOR DEFERRED RECEIVABLES (GL 1600) and ALLOWANCE FOR UNCOLLECTIBLE ACCOUNTS (GL 1390)** GL 1600-Provision for Deferred Receivables and GL 1390-Allowance for Uncollectible Accounts require a 5-digit subsidiary number. This number signifies the contra receivable account related to GL 1600 and GL 1390. The subsidiary number is the 4-digit GLAN of the receivable account involved preceded by a **0** (zero) (total of 5 digits). This information is provided on the Subsidiaries on File portion of the G02 Report. The subsidiary number should be entered in the field immediately following the 4-digit GLAN.

Additional accounts and subsidiaries may be added to the blank lines at the bottom of the 571B and continued on the 571A/B.

**PREPAYMENTS TO ARF (GL 1730) and RESERVE FOR ARF (GL 5330) -**

Enter only the amount of Prepayments to Architecture Revolving Fund (Fund 0602). Do not enter any other prepayments or advances to other funds as accruals on this form.

**DUE TO OTHER FUNDS (GL 3114) -** Enter amounts due to funds other than the one being reported. List the first Subsidiary Fund Number in the spaces following the printed account number. Additional subsidiaries may be added to the blank lines on the Form 571B or the 571A/B. The Subsidiaries On File portion of the G02 Report provides account details.

**DUE TO OTHER APPROPRIATIONS (GL 3115) -** Enter the amount from the Subsidiaries On File portion of the G02 Report identified as due to the fund being reported. (This amount is also shown on the Post-Closing Trial Balance portion of the G02 Report.) Do not enter a Subsidiary Fund Number for GL 3115.

**BLANK LINES -** Additional space is provided for additional general ledger accounts and subsidiaries.

**NET DEBITS/CREDITS –** Total the debits and credits in the "Amount" column for each page, and enter the total Net debits/Credits at the bottom of the page. Indicate either a **D** or **C**.

**Instructions for Form 571-C and 571D:**

Report accruals for nominal accounts. Form 571-C is computer generated by the SCO. It includes each detail account title and number shown on the agency's monthly SCO Agency Reconciliation Report. However, certain accounts on the SCO's records that do not normally have accruals are not included on Form 571-C. Accounts for appropriations that will revert as of June 30, Prepayments to Other Funds, and Advances to Other Funds are omitted. Accruals to accounts not shown on 571-C may be added on 571D. Before doing so, verify with the SCO that the account is valid. For an accrual to a reverted appropriation, verify that SCO will revive the account before adding it on form 571D.

**ACCOUNT DESCRIPTION -** Preprinted on the form.

**ENCUMBRANCES -** Refer to the Instructions for Reporting Encumbrances on on Page IV-A-9.

**ACCOUNT NUMBER -** The Detail Account numbers (**D**, **F**, **R**, etc.) maintained by the SCO are pre-printed here.

**ACCRUAL AMOUNT** - Enter the net accrual amount for each appropriation line. Transfer the amounts (opposite sign) shown on the "Net Total Accruals per Agency" column on the Accrual Worksheet (Report 2) to the "Accrual Amount" column on Report 571-C/571D. Leave the "Accrual Amount" column **blank** for accounts with no accruals. Do not enter 0.00 (zero).

**D/C** - Enter **D** when the amount to be reported is a debit. Enter **C** when the amount to be reported is a credit. The amount to be reported is the opposite sign of the amount indicated on the Accrual Worksheet.

**ACCOUNT NOT PREPRINTED ON FORM** - If there is an accrual to an account not shown on the form and the SCO has verified that it is a valid account, add information to Form 571D as follows:

ACCOUNT DESCRIPTION - Enter the appropriation title as entered on the appropriation symbol table.

ENCUMBRANCES - Enter the amount of encumbrance included in the accrual, if any. Refer to the Instructions for Reporting Encumbrances section for instructions.

FY - TASK - Enter the codes that identify the appropriation account in these columns.

T (ACCOUNT TYPE) - Enter the detail Account Type code per SCO records:

- D - Disbursement
- F - Reimbursement
- R - Revenue
- T - Transfer

SOURCE FUND - Enter the 4-digit Fund for a reimbursement account source.

REVENUE/OBJECT - Enter the UCM 6-digit Source code for a revenue or receipt account.

AMOUNT - Enter the accrual amount.

**D/C** - Enter **D** when the amount is a Debit or **C** when the amount is a Credit. Enter the opposite of the sign indicated on the Accrual Worksheet.

**NET DEBITS/CREDITS** – Total the debits and credits in the "Accrual Amount" column for each page, and enter the total Net debits/Credits at the bottom of the page. Indicate either a **D** or **C**.

**INSTRUCTIONS FOR REPORTING ENCUMBRANCES** - The amount and the source of funding of encumbrances included in the accruals must be reported. To arrive at the **Net** encumbrances of the fund, the following must be identified on the Report of Accruals to Controller's Accounts:

1. The amount of encumbrances included in the Accounts Payable/Expenditure accruals.
2. The amount of encumbrances included in the accruals that are funded by accrued reimbursements.

**Instructions for Reporting Encumbrances on Forms 571 A, B and A/B**

The GL 3010 - Accounts Payable accrual amount may include encumbrances. Determine the encumbrance amount from the Prior Year G01 report. The encumbrance amount is the sum of GLs 6150 and 6151 on the G01 Report (opposite sign).

Enter the encumbrance amount on the Accounts Payable line in the "Encumbrances" column of Form 571B with a **C** in the "D/C" column next to the "Encumbrances " column.

**NOTE:** The amount in the "Encumbrances" column **must not be more** than the accrual reported in the "Amount" column

Encumbrances reported for GL 3010 might include amounts funded by reimbursements. Select the appropriate method of identifying reimbursed encumbrances based on how reimbursable costs are identified. Two methods for identifying reimbursed cost follow:

1. Agencies that use Fund Source R for Reimbursements  
Use a summary level (0-0-0-1) PY Q13 - Cumulative Expenditures by Character, Program, Organization and Object Report to identify reimbursed encumbrances by appropriation account. Be sure to include allocated encumbrances when requesting this report. Review the reimbursement receivables by appropriation to identify how the encumbrances are funded for each receivable General Ledger account. The DB1 Report will identify reimbursement receivables at the GL account level by appropriation; the D16 Report will identify each receivable document.
2. Agencies that **do not** use Fund Source R for Reimbursements  
The amount of encumbrances funded by reimbursement receivables will not be identifiable at the summary level, and, therefore, must be determined by another method based on your agency's established procedures for identifying reimbursable costs. Summarizing the A-3 Accrual entries by GL for reimbursement receivables resulting from encumbrances is one method available.

After identifying the encumbrances funded by reimbursements using an appropriate method, enter the total encumbrances for each reimbursement receivable (GLs 1312, 1410, 1420, 1540 or 1590) on Form 571A and 571 A/B. Enter a **D** in the Encumbrance "D/C" column.

**NOTE:** The amount in the "Encumbrances" column **must not be more** than the receivable reported in the "Amount" column.

**NET DEBITS/CREDITS** – Total the debits and credits in the "Encumbrances" column for each page, and enter the total Net debits/Credits at the bottom of the page. Indicate either a **D** or **C**.

### Instructions for Reporting Encumbrances on Forms 571-C and D

#### Amount of encumbrances included in the expenditure accruals

Enter the encumbrances included in accruals for each appropriation. The encumbrance amounts by line item appropriation are found on the B06 Report in the "Encumbrances/Allocated Encumbrances" column. After entering the encumbrance amount on the detail appropriation line, enter a **D** or **C** in the "D/C" column, as appropriate.

#### Amount of encumbrances funded by accrued reimbursements

Enter the encumbrances funded by accrued reimbursements in the "Encumbrances" column of the corresponding reimbursement (Type **F**) account. Enter a **C** in the "D/C" column. The amounts to be included must be determined based on how reimbursable costs are identified by the agency. Refer to the Instructions for Reporting Encumbrances on Forms 571 A, B and A/B in the previous section for further explanation.

**Note:** These amounts are not reflected in the corresponding detail reimbursement line on the B06.

**NET DEBITS/CREDITS** – Total the debits and credits in the "Encumbrance" column for each page, and enter the total Net debits/Credits at the bottom of the page. Indicate either a **D** or **C**.

## FINAL CHECKS FOR REPORT 1

For both the Encumbrances and Accrual Amounts columns, add the NET DEBITS/CREDITS on all pages of Form 571 (A-D). The sum total for each column must equal zero.

Exhibit IV-A-3 shows a sample of Report No. 1. Exhibit IV-A-4 is the Report No. 1 Reference Guide. This reference guide should be used in conjunction with the detailed instructions presented above.

EXHIBIT IV-A-3

REPORT NO 1 Form 571A (REV. 4/97)

CONTROLLER'S USE ONLY			
Document No.	C C Y Y M M D D	Fund	Agy

## Report of Accruals to Controller's Accounts

June 30, 2005

Page 1 of 4

Agency (name and number) <b>DEPARTMENT OF AIR QUALITY (9990)</b>		Fund (name and number) <b>GENERAL FUND (0001)</b>	
Name of Contact Person (Please Type or Print) <b>U. R. Dunne</b>		Title <b>ACCOUNTING ADMINISTRATOR</b>	Telephone Number <b>445-0000</b>

I certify (or declare) under penalty that the data on the attached statements is true and correct; and that I have not violated any to 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 20 05, at Sacramento, California

AUTHORIZED SIGNATURE U. R. Dunne

ACCOUNT TITLE	ENCUMBRANCES	D C	ACCOUNT		AMOUNT	D C
GENERAL CASH			1 1 1 0		315,960.48	D
GENERAL CASH REMITTANCE IN TRANSIT			1 1 1 5		65,829.80	D
REVOLVING FUND CASH			1 1 3 0		26,364.03	D
CASH ON HAND			1 1 9 0		50.00	D
ACCOUNTS RECEIVABLE - ABATEMENTS			1 3 1 1		204.00	D
ACCOUNTS RECEIVABLE - REIMBURSEMENTS			1 3 1 2		880.00	D
ACCOUNTS RECEIVABLE - REVENUE			1 3 1 3			
ACCOUNTS RECEIVABLE - OTHER			1 3 1 9		920,279.57	D
ALLOWANCE FOR UNCOLLECTIBLE ACCOUNTS (CREDIT BAL.)			* 1 3 9 0			
DUE FROM OTHER FUNDS			** 1 4 1 0	0 0 0 6	755,709.37	D
DUE FROM OTHER APPROPRIATIONS	90,250.00	D	1 4 2 0		5,896,771.80	D
	Net Debits / Credits			Net Debits / Credits	7,982,049.05	D

\* Specify the receivable account to which this pertains.

\*\* Specify the funds to which this pertains.

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EXHIBIT IV-A-3 (Continued)

FORM 571-C (4/97)  
 CONTROLLER'S USE ONLY  
 DOCUMENT NO:  
 FUND: 0001000 GENERAL FUND  
 AGENCY: 9990 DEPT OF AIR QUALITY

DATE: STATE CONTROLLER'S OFFICE  
 REPORT OF ACCRUALS TO CONTROLLER'S ACCOUNTS  
 JUNE 30, 2005

REPORT NO: 1  
 PAGE NO: 1  
 CONTROLLER'S USE ONLY  
 CURSORY REVIEW \_\_\_\_\_  
 COMP. INPUT \_\_\_\_\_  
 EXPENDITURES \_\_\_\_\_  
 REVENUES \_\_\_\_\_  
 WORKSHEET/ACCUM. \_\_\_\_\_

<u>ACCOUNT DESCRIPTION</u>	<u>**ENTER** ENCUMBRANCE</u>	<u>D/C</u>	<u>FY</u>	<u>M</u>	<u>REF</u>	<u>CA</u>	<u>PG</u>	<u>EL</u>	<u>COM</u>	<u>TSK</u>	<u>I</u>	<u>SFUND</u>	<u>B</u>	<u>ACCT</u>	<u>**ENTER** ACCRUAL AMOUNT</u>	<u>D/C</u>
A-AIR QUALITY STANDARDS	<u>1,267,070.53</u>	<u>D</u>	2004		001	10					D				<u>2,652,800.26</u>	<u>D</u>
B-AIR QUALITY CONTROL	<u>88,487.87</u>	<u>D</u>	2004		001	20					D				<u>1,123,686.76</u>	<u>D</u>
C-STATE ADMINISTRATION	<u>135,583.00</u>	<u>D</u>	2004		001	30	01				D				<u>619,920.75</u>	<u>D</u>
D-STATE ADMINISTRATION-DISTRIB	<u>135,583.00</u>	<u>C</u>	2004		001	30	02				D				<u>619,920.75</u>	<u>C</u>
CALSTARS CLEARING ACCOUNT			2004		001	99					D				<u>1,586,654.71</u>	<u>C</u>
E-REIMBURSEMENTS	<u>90,250.00</u>	<u>C</u>	2004		001	90					F				<u>2,950,135.81</u>	<u>C</u>
REVOLVING FUND ADVANCE			2004		001	97					D				<u>100,000.00</u>	<u>C</u>
AIR QUALITY STANDARDS			2004		501	10									<u>8,304,300.00</u>	<u>D</u>
A-AIR QUALITY STANDARDS	<u>13,166.30</u>	<u>D</u>	2003		001	10					D				<u>18,778.59</u>	<u>D</u>
B-AIR QUALITY CONTROL			2003		001	20					D					
D-STATE ADMINISTRATION			2003		001	30	01				D					
E-STATE ADMINISTRATION-DISTRIB			2003		001	30	02				D					
CALSTARS CLEARING ACCOUNT			2003		001	99					D				<u>36,592.35</u>	<u>D</u>
F-REIMBURSEMENTS			2003		001	90					F				<u>123,789.76</u>	<u>C</u>
MISCELLANEOUS REVENUE			2004								R		161400		<u>1,075.00</u>	<u>C</u>
REFUNDS TO REVERTED APPNS			2003								R		500000			
NET DEBITS/CREDITS	<u>1,278,474.70</u>	<u>D</u>													NET DEBITS/CREDITS <u>7,374,502.68</u>	<u>D</u>

EXHIBIT IV-A-3 (Continued)

REPORT NO 1 Form 571D (REV. 4/97)

CONTROLLER'S USE ONLY			
Document No.	C C Y Y M M D D	Fund	Agy

**Report of Accruals to Controller's Accounts**

June 30, 2005

Page n of n

Agency (name and number) <b>DEPARTMENT OF AIR QUALITY (9990)</b>	Fund (name and number) <b>GENERAL FUND (0001)</b>
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APPROPRIATIONS, FIXED CHARGES, AND REVENUE ACCOUNT TITLES	ENCUMBRANCES	D C	FY	M	REF/ITEM	CAT	PGM	ELE	COMP	TASK	T	SOURCE FUND	B	S C O	REVENUE/OBJECT	AMOUNT	D C
Net Debits/Credits																	

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CONTROLLER'S USE ONLY			
Document No.	C C Y Y M M D D	Fund	Agy

# Report of Accruals to Controller's Accounts

June 30, 20

Page \_ of \_

## Reference Guide Report 1

Agency (name and number)	Fund (name and number)	"D" for Debit, "C" for Credit	Line Number
Name of Contact Person (Please Type or Print)	Title		

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

Subscribed and executed this \_\_\_\_\_ day of \_\_\_\_\_

AUTHORIZED SIGNATURE \_\_\_\_\_

"D" for Debit, "C" for Credit.  
Should match accrual.

GL accruals amounts come from Rpt 2, column totals, or the G02, except for GL's 1390, 1410, 1600, 3114. These accounts must be posted by subsidiary based on G02 Subsidiaries on File.

ACCOUNT TITLE	ENCUMBRANCES	D		ACCOUNT	AMOUNT	C	
		D	C			D	C
GENERAL CASH				1 1 1 0			
GENERAL CASH REMITTANCE IN TRANSIT				1 1 1 5			
REVOLVING FUND CASH				1 1 3 0			
CASH ON HAND				1 1 9 0			
ACCOUNTS RECEIVABLE - ABATEMENTS				1 3 1 1			
ACCOUNTS RECEIVABLE - REIMBURSEMENT				1 3 1 2			
ACCOUNTS RECEIVABLE - REVENUE				1 3 1 3			
ACCOUNTS RECEIVABLE - OTHER				1 3 1 9			
ALLOWANCE FOR UNCOLLECTIBLE ACCOUNTS (CREDIT BAL.)		*		1 3 9 0			
DUE FROM OTHER FUNDS		**		1 4 1 0			
DUE FROM OTHER APPROPRIATIONS				1 4 2 0			
	Net Debits / Credits			Net Debits / Credits			

Encumbrance amounts cannot exceed amount of accrual.

Enter amounts of A/R accruals related to reimburseable encumbrances by GLAN & subsidiary fund if applicable. (Look at source documents used for accruals.)

GL 1420 - Use G02 Post-Closing Trial Balance

GL 1400 must be reported at the lower level - GL 1410 & 1420. Each subsidiary within GL 1410 must be listed as a separate accrual. (Use G02 Subsidiaries on File.)

\* Specify the receivable account to which this pertains.  
\*\* Specify the funds to which this pertains.

Sub-Total Encumbrance and Amount columns for each page.



EXHIBIT IV-A-4 (Continued)

REPORT NO 1 Form 571A/B (REV. 4/97)

CONTROLLER'S USE ONLY			
Document No.	C C Y Y M M D D	Fund	Agy

**Report of Accruals to Controller's Accounts**

June 30, 20

Page \_ of \_

**Reference Guide - Report 1**

Agency (name and number)	Fund (name and number)
--------------------------	------------------------

ACCOUNT TITLE	ENCUMBRANCES	D		ACCOUNT	AMOUNT	D	
		C	C			C	C
<div style="border: 1px solid black; padding: 5px; width: fit-content;">                     Use this form to list additional accounts not already pre-printed, and to break down GL's 1410 &amp; 3114 by subsidiary. List title of account (i.e., "Due From Other Funds") in this column.                 </div>							
	Net Debits / Credits				Net Debits / Credits		

ORIGINAL AND ONE COPY - Controller, Division of Accounting and Reporting

EXHIBIT IV-A-4 (Continued)

Reference Guide - Report 1

Page of

FORM 571-C (4/97)  
 CONTROLLER'S USE ONLY  
 DOCUMENT NO:  
 FUND: 0001000 GENERAL FUND  
 AGENCY: 9990 DEPT OF AIR QUALITY

DATE: STATE CONTROLLER'S OFFICE  
 REPORT OF ACCRUALS TO CONTROLLER'S ACCOUNTS  
 JUNE 30, 20

REPORT NO: 1  
 PAGE NO: 1  
 CONTROLLER'S USE ONLY  
 CURSORY REVIEW \_\_\_\_\_  
 COMP. INPUT \_\_\_\_\_  
 EXPENDITURES \_\_\_\_\_  
 REVENUES \_\_\_\_\_  
 WORKSHEET/ACCUM. \_\_\_\_\_

<u>ACCOUNT DESCRIPTION</u>	<u>**ENTER** ENCUMBRANCE</u>	<u>D/C</u>	<u>FY</u>	<u>M</u>	<u>REF</u>	<u>CA</u>	<u>PG</u>	<u>EL</u>	<u>COM</u>	<u>TSK</u>	<u>I</u>	<u>SFUND</u>	<u>B</u>	<u>ACCT</u>	<u>**ENTER** ACCRUAL AMOUNT</u>	<u>D/C</u>
A-AIR QUALITY STANDARDS	_____	_____	2004		001		10					D			_____	_____
B-AIR QUALITY CONTROL	_____	_____	2004		001		20					D			_____	_____
C-STATE ADMINISTRATION	_____	_____	2004		001		30 01					D			_____	_____
D-STATE ADMINISTRATION-DISTRIB	_____	_____	2004		001		30 02					D			_____	_____
CALSTARS CLEARING ACCOUNT	_____	_____	2004		001		99					D			_____	_____
E-REIMBURSEMENTS	_____	_____	2004		001		90					F			_____	_____
REVOLVING FUND ADVANCE	_____	_____	2004		001		97					D			_____	_____
A-AIR QUALITY STANDARDS	_____	_____	2003		001		10					D			_____	_____
B-AIR QUALITY CONTROL	_____	_____	2003		001		20					D			_____	_____
D-STATE ADMINISTRATION	_____	_____	2003		001		30 01					D			_____	_____
E-STATE ADMINISTRATION-DISTRIB	_____	_____	2003		001		30 02					D			_____	_____
CALSTARS CLEARING ACCOUNT	_____	_____	2003		001		99					D			_____	_____
F-REIMBURSEMENTS	_____	_____	2003		001		90					F			_____	_____
MISCELLANEOUS REVENUE	_____	_____	2004									R		161400	_____	_____
REFUNDS TO REVERTED APPNS	_____	_____	2003									R		500000	_____	_____
NET DEBITS/CREDITS	_____	_____													NET DEBITS/CREDITS	_____

Enter amount of Encumbrances included in accruals for each detail appropriation. Use B06, "Encumb/Alloc Encumb" column.

Accrual amounts are from Report No. 2, line totals for each appropriation, opposite sign.



## REPORT NO. 2 - ACCRUAL WORKSHEET

Report No. 2 is the supporting worksheet for Report No. 1, Report of Accruals to Controller's Accounts. Report No. 2 is the first report to be completed.

FM 13 reconciliations and the G02 Report are used to prepare the Accrual Worksheet. The report is organized as follows:

- ⊗ Column totals record "Real Account" general ledger account activity; and
- ⊗ Line or row totals record "Nominal Account" general ledger account activity.

### Instructions for Completing the Accrual Worksheet

List all the SCO detail accounts (Account Type D, F, and T) for current and prior year appropriations. Also list any current year revenue detail accounts (Account Type R) that have accruals to report. For each detail account listed on the Accrual Worksheet, enter the accrual items into the proper GL column on the Accrual Worksheet from either the "Balances per DB1" section of CALSTARS 33 FM 13 reconciliations or the "Apply: Current Year Accruals" section of the SCO/CALSTARS Monthly Reconciliation Report (DB2). Record the accruals at the opposite sign of the amounts reflected on the reconciliations, except for the Revolving Fund Advance and Prepayment lines. See the specific instructions for Revolving Fund, Prepayments and Deferred items below.

For any general ledger accounts found on the reconciliations but not listed on the Accrual Worksheet form, use one of the blank columns, a pre-printed column that will not otherwise be used, or combine the account with a similar pre-printed account.

Do not show Adjustments to SCO Accounts on the Accrual Worksheet. "Adjustments to SCO Accounts" are included on Report 3. There should be no "Adjustment to CALSTARS" items on the final reconciliations. If there are, those items must be corrected and reconciliations redone before year-end reports can be completed.

**"GENERAL CASH" COLUMN** - The following items are not found on the reconciliations but must be reported on separate lines as debits in the "General Cash" column:

- ⊗ Uncleared Collections (from GL 3730 on the G02 Trial Balance);
- ⊗ Sales Tax Collected (from GL 3110, Subsidiary 0094 on the G02 Subsidiaries on File); and
- ⊗ The unremitted portion of GL 3400-Advance Collections, if any.

Enter the Sales Tax Collected credit amount in the "GL 3110" column. Enter credit amounts for GLs 3400 and 3730 in the "Deferred Credits" column. The "Net Total Accruals per Agency" of each of these lines must be zero.

**"ACCOUNTS RECEIVABLE-OTHER" COLUMN** - GL 1315, GL 1319 and GL 1380 are not found on the reconciliations. Enter any amounts in these GLs from the G02 Trial Balance to the Misc. Accounts-Provision for Deferred Receivables line. The offset is entered in GL 1600 to the "Deferred Credits" column.

**ORF ADVANCE LINE** (Category 97 appropriation) - The imprest amount of the revolving fund advance is entered on the Revolving Fund Advance line in the "Revolving Fund Cash" column. Enter this amount from the Balance per SCO line on the ORF FM 13 reconciliation at the same sign (debit). Do not enter the accruals from the reconciliation on this line. The accrual activity is only entered on the Revolving Fund Adjustment line.

**REVOLVING FUND ADJUSTMENT LINE** - The Revolving Fund Adjustment line is at the bottom of the report, between the Subtotal and Total lines. The line is completed in two steps:

- 1) From the ORF (Category 97) FM13 reconciliation, enter each accrual from the CALSTARS 33 "Balances per DB1" section or the "Apply: Current Year Accruals" section from the DB2 to the appropriate column in the Revolving Fund Adjustment line at the opposite sign.
- 2) Total the accruals entered on the Revolving Fund Adjustments line. Enter this amount into the Revolving Fund Cash, GL 1130 Column as a credit. This will bring the Revolving Fund Adjustment line "Net Total Accruals per Agency" to zero.

**"PREPAYMENTS TO OTHER FUNDS" COLUMN** - Enter the Category 98 Service Revolving Fund (SRF) and Category 96 State Compensation Insurance Fund (SCIF) Prepayments to the "GL 1730-Prepayments to Other Funds" column. Enter the amounts from the Balance per SCO line on the FM 13 reconciliations at the same sign (debit). These items are entered on the Accrual Worksheet so the final total will agree with Fund Balance-Clearing. They are not carried forward to Report No. 1 because the SCO books already contain these prepayment amounts.

Enter any Prepayments to Architecture Revolving Fund from the G02 Subsidiaries on File GL 1730, Subsidiary Fund 0602 to the Misc. Accounts – Prepayments to ARF line. The offset in GL 5330 is entered in the "Deferred Credits" column.

**"ACCOUNTS PAYABLE" COLUMN** - The net amount for accounts payable is the sum of the following accounts on the reconciliations (opposite sign):

GL 3010 - Accounts Payable;  
GL 6150 – Encumbrances; and  
GL 6151 - Annual Allocated Encumbrances.

**NOTE:** Each reconciliation may not have all of the listed accounts.

**DEFERRED CREDITS" COLUMN** - GL 3730-Unremitted Uncleared Collections, GL 1600-Provision for Deferred Accounts Receivable, GL 2600-Deferred Charges (applicable to ORF), GL 5330 Reserve for Prepaid Items, and unremitted Advance Collections (the portion of GL 3400 still in General Cash, if any) are entered in this column. These amounts offset the amounts in the "General Cash", "Accounts Receivable", and "Prepayments" columns so the line totals net to zero.

**FINAL CHECKS** - Add all columns down and all lines across. Show column sub-totals and add the Revolving Fund Adjustment line to get the final column total. Each column total must equal the appropriate general ledger account(s) balance on the Pre-closing Trial Balance portion of the G02 Report. The Miscellaneous Accounts and Revolving Fund Adjustment lines must each net to zero.

**For Shared Funds** - verify on the Post-closing Trial Balance portion of the G02 Report that the GL 1140-Cash in State Treasury has been closed into GL 5570-Fund Balance - Clearing. The total of the "Net Total Accruals" column on the Accrual Worksheet should equal the GL 5570 amount (opposite sign) on the G02 Post-closing Trial Balance Report. If they do not agree, the difference should be the amount of GL 3400-Advance Collections that has been remitted to and received by the SCO prior to June 30.

**For Non-shared Funds** - note that GL 1140 does not close into GL 5530-Fund Balance - Unappropriated. Therefore, the "Net Accrual" column total does not agree with the GL 5530 account balance on the Post-closing Trial Balance portion of the G02 Report. The difference should be the amount in GL 1140 (plus GL 1210, if any) displayed on the Post-closing Trial Balance portion of the G02 Report and any amount in GL 3400 that has been received by the SCO prior to June 30.

Exhibit IV-A-5 shows a sample of Report No. 2. Exhibit IV-A-6 is a Report No. 2 Reference Guide. This reference guide should be used in conjunction with the detailed instructions presented above.

EXHIBIT IV-A-5

Includes year-end accruals pursuant to State Administrative Manual.

ACCRUAL WORKSHEET

Agency: Department of Air Quality (9990)

Fund: General Fund (0001)

June 30, 2005

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

Subscribed and executed this 31<sup>st</sup> day of July, 2005 at Sacramento, California

U. R. Dunne  
Signature of Officer

U. R. DUNNE  
Name of Officer

ACCOUNTING ADMINISTRATOR  
Title of Officer

ACCOUNTS REFER TO THE STATE ADMINISTRATIVE MANUAL OR SUPPLEMENTAL INSTRUCTIONS	GENERAL CASH 1110	GENERAL CASH REMITTANCE IN TRANSIT 1115	REVOLVING FUND CASH 1130	ACCOUNTS RECEIVABLE			OTHER 1315 1380 1319	DUE FROM OTHER FUNDS 1400	DUE FROM OTHER GOV'TS 1500	EXPENSE ADVANCES 1710	PREPAYMENTS TO OTHER FUNDS 1730	ACCOUNTS PAYABLE 3010	CLAIMS FILED 3020	DUE TO OTHER FUNDS 3110	DEFERRED CREDITS 3730, 1600, 5330, 3400	NET TOTAL ACCRUALS PER AGENCY
				CASH ON HAND IN AGENCY 1190	ABATEMENTS 1311	REIMBURSEMENTS 1312										
APPROPRIATION-State Ops Chapter 208/04, Item 9990-001-0001																
Program 10, Air Quality Standards												-1,267,070.53		-1,385,729.73		-2,652,800.26
Program 20, Air Quality Control												-88,487.87		-1,035,198.89		-1,123,686.76
Program 30.01, Administration												-135,583.00		-484,337.75		-619,920.75
Program 30.02, Dist. Administration								484,337.75				135,583.00				619,920.75
Program 99, Clearing Account					186.46			3,356,397.79				-473,422.85	-239,120.42	-1,057,386.27		1,586,654.71
Category 90-Reimbursements		65,829.80						2,884,081.01	225.00							2,950,135.81
Category 96-SCIF Deposit											28,126.65					28,126.65
Category 97-ORF Advance			100,000.00													100,000.00
Category 98-Adv to SRF-Other											110,000.00					110,000.00
Chapter 169/04, Item 9990-501-0001																
Program 10, Air Quality Standards												-1,000,000.00	-77,900.00	-7,226,400.00		-8,304,300.00
Chapter 157/03, Item 9990-001-0001																
Program 10, Air Quality Standards												-13,166.30	-3,683.82	-1,928.47		-18,778.59
Program 99, Clearing Account					17.54			1,928.47				-36,288.36	-2,250.00			-36,592.35
Category 90-Reimbursements						880.00		121,949.76	960.00							123,789.76
Revenue 2004/05																
161400 Misc Revenue	1,075.00															1,075.00
Miscellaneous Accounts:																
Sales Tax	644.00													-644.00		0.00
Uncleared Collections	193,805.48														-193,805.48	0.00
Provision for Deferred Receivables							920,279.57								-920,279.57	0.00
Prepayments to ARF											28,000.00				-28,000.00	0.00
Advance Collect-Reimbursements	120,436.00														-120,436.00	0.00
<b>SUBTOTAL</b>	315,960.48	65,829.80	100,000.00	0.00	204.00	880.00	920,279.57	6,848,694.78	1,185.00	0.00	166,126.65	-2,878,435.91	-322,954.24	-11,191,625.11	-1,262,521.05	-7,236,376.03
Revolving Fund Adjustment			-73,635.97	50.00						7,263.10		54,817.62	11,505.25			0.00
<b>TOTAL</b>	315,960.48	65,829.80	26,364.03	50.00	204.00	880.00	920,279.57	6,848,694.78	1,185.00	7,263.10	166,126.65	-2,823,618.29	-311,448.99	-11,191,625.11	-1,262,521.05	-7,236,376.03



## REPORT NO. 3 - ADJUSTMENTS TO CONTROLLER'S ACCOUNTS

Report No. 3 identifies the differences between the agency and SCO account balances. These differences represent the adjustment to the SCO account portion of the FM 13 reconciliations. This section discusses the preparation of a Report No. 3 for Governmental Funds. Report No. 3 requirements for Non-Governmental Funds are discussed in the next chapter.

This report does not correct the SCO's accounts. Separate Transaction Request forms must be sent to the SCO to correct SCO posting errors. If there are adjustments to the SCO's accounts, complete Report No. 3 on Forms 576A and 576-B, supplied by the SCO and attach copies of the supporting Transaction Request Forms. If there are no adjustments to report, the agency's Year-end Statement transmittal letter should state this.

### Instructions for Completing Forms 576A and 576-B

**FORM 576A** – Report adjustments to asset and liability (Real Accounts) on SCO records. This form must be completed when the adjustment is between funds and/or agencies. For each adjusting item, review the corresponding Transaction Request Form to determine the fund or appropriation for which amounts are due to or due from. If the appropriation is in the fund being reported, the correct GL is 1420 or 3115 and a subsidiary fund number is not required. If another fund is involved, the correct GL is 1410 or 3114 and the subsidiary fund number is identified next to the appropriate GL. Identify the adjustment amount and indicate **D** (debit) or **C** (credit) in the "D/C" column.

**FORM 576B** – Report adjustments to nominal accounts such as Expenditure, Reimbursement, and Revenue accounts, on SCO records. Record the "Adjustments to SCO Accounts" included on the FM13 reconciliations on each applicable account line. Multiple adjustments for the same line item should be totaled to enter the **net** adjustment for the account. Enter the adjustment amount and indicate **D** (debit) or **C** (credit) in the "D/C" column.

**FINAL CHECKS** - Cross reference each item on Report No. 3 to the copy of the SCO's Transaction Request, Form CA 504. At the bottom of each form, enter the **net** of the debits and credits. The sum total of the Net Debits/Credits amount from both forms must equal zero.

Exhibit IV-A-7 identifies how "Adjustments to SCO Accounts" affect the appropriation accounts, transaction requests, and Report No. 3 when the adjustment is within the same agency and same fund. Exhibit IV-A-8 shows this same comparison when the adjustment is between funds and/or agencies. Exhibit IV-A-9 shows samples of Report No. 3, SCO Forms 576A and 576-B. Exhibit IV-A-10 shows the corresponding Transaction Requests.

EXHIBIT IV-A-7  
 REPORT NO. 3 ADJUSTMENTS  
 (Same Fund - Same Agency)

SCO/CALSTARS  
 Reconciliation

FFY 99	
SCO Balance	-450
GL 1400	- 20
GL 3110	30
Adj. to SCO	<u>100</u>
SCO ADJUSTED	<u>-340</u>
	-----
	-----
CALSTARS	<u>-340</u>

SCO/CALSTARS  
 Reconciliation

FFY 00	
SCO Balance	-400
GL 1110	- 25
GL 3020	85
Adj. to SCO	<u>-100</u>
SCO ADJUSTED	<u>-440</u>
	-----
	-----
CALSTARS	<u>-440</u>

Transaction Request

To SCO	
.....	
.....	
.....	
Dr. 99	100
Cr. 00	100

Report No. 3

576A		
1410/1420		D
3114/3115	___	C
	-0-	

576-B		
00	100	C
99	<u>100</u>	D
	-0-	

EXHIBIT IV-A-8  
 REPORT NO. 3 ADJUSTMENTS  
 (Same Fund - Different Agency)

- or -

(Different Fund - Same or Different Agency)

SCO/CALSTARS  
 Reconciliation

SCO/CALSTARS  
 Reconciliation

Fund/Agency #1 FFY 00	
SCO Balance	-250
GL 1400	- 20
GL 3110	50
Adj. to SCO	<u>200</u>
SCO ADJUSTED	<u>-20</u>
	-----
	-----
CALSTARS	<u>-20</u>

Fund/Agency #2 FFY 00	
SCO Balance	-800
GL 1110	- 80
GL 3020	95
Adj. to SCO	<u>-200</u>
SCO ADJUSTED	<u>-985</u>
	-----
	-----
CALSTARS	<u>-985</u>

Transaction Request

To SCO
.....
.....
.....
Dr. Fund/Agency #1 (00) 200
Cr. Fund/Agency #2 (00) 200

Report No. 3  
 (Fund/Agency #1)

576A			
3114/3115	<u>200</u>	C	
	200	C	

Report No. 3  
 (Fund/Agency #2)

576A			
1410/1420	<u>200</u>	D	
	200	D	

576-B			
00	<u>200</u>	D	
	200	D	

576-B			
00	<u>200</u>	C	
	200	C	



EXHIBIT IV-A-9 (Continued)

FORM 576-B (4/97)  
 CONTROLLER'S USE ONLY  
 DOCUMENT NO:  
 FUND: 0001000 GENERAL FUND  
 AGENCY: 9990 DEPT OF AIR QUALITY

DATE:

STATE CONTROLLER'S OFFICE  
 ADJUSTMENTS TO CONTROLLER'S ACCOUNTS  
 JUNE 30, 2005

Page 2 of 2  
 REPORT NO: 3  
 PAGE NO: 1  
 CONTROLLER'S USE ONLY  
 CURSORY REVIEW  
 COMP. INPUT  
 EXPENDITURES  
 REVENUES  
 WORKSHEET/ACCUM.

<u>ACCOUNT DESCRIPTION</u>	<u>FY</u>	<u>M</u>	<u>REF</u>	<u>CA</u>	<u>PG</u>	<u>EL</u>	<u>COM</u>	<u>TSK</u>	<u>I</u>	<u>SFUND</u>	<u>B</u>	<u>ACCT</u>	<u>**ENTER** ACCRUAL AMOUNT</u>	<u>D/C</u>
A-AIR QUALITY STANDARDS	2004		001		10					D			2,963.00	D 1
B-AIR QUALITY CONTROL	2004		001		20					D				
D-STATE ADMINISTRATION	2004		001		30	01				D				
E-STATE ADMINISTRATION-DISTRIB	2004		001		30	02				D				
CALSTARS CLEARING ACCOUNT	2004		001		99					D				
F-REIMBURSEMENTS	2004		001		90					F				
REVOLVING FUND ADVANCE	2000		001		97					D				
A-AIR QUALITY STANDARDS	2003		001		10					D			245,678.00	C 2
B-AIR QUALITY CONTROL	2003		001		20					D			245,678.00	D 2
D-STATE ADMINISTRATION	2003		001		30	01				D				
E-STATE ADMINISTRATION-DISTRIB	2003		001		30	02				D				
CALSTARS CLEARING ACCOUNT	2003		001		99					D				
F-REIMBURSEMENTS	2003		001		90					F				
MISCELLANEOUS REVENUE	2004		001							R		161400		
REFUNDS TO REVERTED APPROPNS	2003									R		500000		
													NET DEBITS/CREDITS	2,963.00 D

EXHIBIT IV-A-10  
 SAMPLE REPORT NO. 3 TRANSACTION REQUEST

STATE CONTROLLER'S USE ONLY		
DOCUMENT NO.	DATE C C Y Y M M D D	MSG Code

STATE OF CALIFORNIA  
 OFFICE OF THE STATE CONTROLLER

TRANSACTION REQUEST

STATE CONTROLLER'S USE ONLY	
TC Code	VERIFIED BY:
	DATE:

1

Agency: Department of Air Quality (9990)	Address: 700 9th Street, Sacramento, CA 95814	Agency Document Number: <b>04-088</b>
---	--	--

FUND	AGY	FY	M	REF/ITEM	FED CAT	P/N	C	CAT	PGM	ELE	COMP	TASK	ACCT	scd	REV/OBJ	AMOUNT	D	C	SCO USE	SOURCE		
																		A	T	O	B	FUND
000100099902004				001					10							296300	D					
DESCRIPTION				CHAPTER NUMBER/YEAR/ITEM				PROGRAM DESCRIPTION														
CORRECTION TO TR REQ 04-085				Chapter 208/04, Item 9990-001-0001				AIR QUALITY CONTROL														
089000099902004				001					10							296300	C					
DESCRIPTION				CHAPTER NUMBER/YEAR/ITEM				PROGRAM DESCRIPTION														
CORRECTION TO TR REQ 04-085				Chapter 208/04, Item 9990-001-0890				AIR QUALITY CONTROL														
DESCRIPTION				CHAPTER NUMBER/YEAR/ITEM				PROGRAM DESCRIPTION														
DESCRIPTION				CHAPTER NUMBER/YEAR/ITEM				PROGRAM DESCRIPTION														
DESCRIPTION				CHAPTER NUMBER/YEAR/ITEM				PROGRAM DESCRIPTION														
DESCRIPTION				CHAPTER NUMBER/YEAR/ITEM				PROGRAM DESCRIPTION														
DESCRIPTION				CHAPTER NUMBER/YEAR/ITEM				PROGRAM DESCRIPTION														

TYPE OF TRANSACTION: <b>Correction to Transaction Request 01-123</b>	I hereby certify under penalty of perjury that I am duly appointed, qualified, and acting officer of the herein named State agency, department, board, commission, office, or institution; that the within transfer is in all respects true, correct, and in accordance with all applicable provisions or restrictions in the Budget Act, Federal Regulations, or other statute pertaining to the particular appropriation.
LEGAL AUTHORITY AND REASON FOR REQUEST:  <b>Transaction Request No. 04-085, dated 6/17/05, was written incorrectly with a credit to the General Fund. It should have been a credit to the Federal Trust Fund.</b>	
AUTHORIZED SIGNATURE: <p style="text-align: right;"><i>U.R. Dunne</i></p>	
CONTACT PERSON: <p style="text-align: right;"><b>U. R. Dunne, Accounting Administrator</b></p>	
PHONE FOR CONTACT: <p style="text-align: right;"><b>ATSS 999-9999</b></p>	DATE: <p style="text-align: right;"><b>July 05, 2005</b></p>

NOT TO BE USED AS A CONTROLLER'S REMITTANCE ADVICE

CA504(9/94)

EXHIBIT IV-A-10 (Continued)  
 SAMPLE REPORT NO. 3 TRANSACTION REQUEST

STATE CONTROLLER'S USE ONLY		
DOCUMENT NO.	DATE C C Y Y M M D D	MSG Code

STATE OF CALIFORNIA  
 OFFICE OF THE STATE CONTROLLER

TRANSACTION REQUEST

STATE CONTROLLER'S USE ONLY	
TC Code	VERIFIED BY:
	DATE:

2

Agency: Department of Air Quality (9990)	Address: 700 9th Street, Sacramento, CA 95814	Agency Document Number: 04-089
---	--	-----------------------------------

FUND	AGY	FY	M	REF/ITEM	FED CAT	P/N	C	CAT	PGM	ELE	COMP	TASK	ACCT	scd	REV/OBJ	AMOUNT	D C	SCO USE A T O B	SOURCE FUND
000100099902003	001	001	0	001					20							24567800	D	D	
DESCRIPTION				CHAPTER NUMBER/YEAR/ITEM				PROGRAM DESCRIPTION											
CORRECTION TO CLAIM SCHEDULES.				Chapter 157/03, Item 9990-001-0001				AIR QUALITY CONTROL											
000100099902003	001	001	0	001					10							24567800	C	D	
DESCRIPTION				CHAPTER NUMBER/YEAR/ITEM				PROGRAM DESCRIPTION											
CORRECTION TO CLAIM SCHEDULES.				Chapter 157/03, Item 9990-001-0001				AIR QUALITY CONTROL											
DESCRIPTION				CHAPTER NUMBER/YEAR/ITEM				PROGRAM DESCRIPTION											
DESCRIPTION				CHAPTER NUMBER/YEAR/ITEM				PROGRAM DESCRIPTION											
DESCRIPTION				CHAPTER NUMBER/YEAR/ITEM				PROGRAM DESCRIPTION											
DESCRIPTION				CHAPTER NUMBER/YEAR/ITEM				PROGRAM DESCRIPTION											
DESCRIPTION				CHAPTER NUMBER/YEAR/ITEM				PROGRAM DESCRIPTION											

TYPE OF TRANSACTION:  
**Correction to Various Claim Schedules**

LEGAL AUTHORITY AND REASON FOR REQUEST:  
**Contract # CS00253 was erroneously encumbered and paid against 9990-001-0001 Prog 10.  
 The expenditures should have been charged to 9990-001-0001 Program 20.  
 The following is a list of the claim schedule numbers and the dates paid:**

01123000	11/14/2004
01215000	01/16/2005
01367000	04/20/2005

I hereby certify under penalty of perjury that I am duly appointed, qualified, and acting officer of the herein named State agency, department, board, commission, office, or institution; that the within transfer is in all respects true, correct, and in accordance with all applicable provisions or restrictions in the Budget Act, Federal Regulations, or other statute pertaining to the particular appropriation.

AUTHORIZED SIGNATURE:  
*U.R. Dunne*

CONTACT PERSON:  
**U. R. Dunne, Accounting Administrator**

PHONE FOR CONTACT:  
**ATSS 999-9999**

DATE:  
**July 05, 2005**

NOT TO BE USED AS A CONTROLLER'S REMITTANCE ADVICE

CA504(9/94)

**REPORT NO. 4 - STATEMENT OF REVENUE**

Report No. 4 reconciles total current year revenues reported with SCO records. The CALSTARS Report Q26, Year End Statement of Revenue, is used for Report No. 4. Only Current Year Revenues (GL 8000, Source Code 1XXXXX) are reported on the Statement of Revenue. No other receipt sources are included on Report No. 4.

The following are used to prepare Report No. 4:

- ✪ SCO Agency Reconciliation Report as of June 30;
- ✪ Report No. 1 - Report of Accruals to Controller's Accounts; and
- ✪ Report No. 3 - Adjustments to Controller's Accounts.

**Instructions for Completing the Year-end Statement of Revenue**

Request the Q26 Report using FM=PY; Period=C.

**RECONCILIATION OF STATE CONTROLLERS REVENUE WITH STATEMENT OF REVENUE**

Total Revenue Per State Controllers Office Accounts – Enter the "Ending Balance" line of the "Expend/Revenue" column from the current year revenue control account (Account Type Q) on the June 30 SCO Agency Reconciliation Report at the opposite sign. This amount must first be reduced by any sources included in the detail accounts (Account Type R) that do not impact GL 8000, including Operating Transfers and Other Receipts such as Loan Repayments.

Accruals per Report of Accruals – Total the accruals for all current year revenue accounts (Source Code 1XXXXX) from Report No. 1, Form 571C. Enter the net current year accruals at the opposite sign of the amounts on Report No. 1.

Adjustments to Controller's Accounts - Total the adjustments for all current year revenue accounts (Source Code 1XXXXX) from Report No. 3, Form 576-B. Enter the net adjustments at the opposite sign of the amounts on Report No. 3.

Subtotal the Accruals per Report of Accruals and Adjustments to Controller's Accounts and enter on the line provided.

**FINAL CHECKS** - "Total Revenue per State Controllers Office Accounts" plus the accruals and adjustments subtotal must equal the "Total Revenue Per Statement of Revenue" which is pre-printed on the Q26, Report No. 4.

Exhibit IV-A-11 shows a sample of Report No. 4.



## REPORT NO. 5 - FINAL RECONCILIATION OF CONTROLLER'S ACCOUNTS WITH FINAL BUDGET REPORT

Report No. 5 reconciles the agency appropriation accounts to the SCO accounts. Form 573 is used to prepare Report No. 5. In July the 573 forms displaying the SCO June 30 account balances are roped to agency printers.

The following are used to prepare Report No. 5:

- ☛ Report No. 1 - Report of Accruals to Controller's Accounts;
- ☛ Report No. 3 - Adjustments to Controller's Accounts; and
- ☛ B06 - Final Budget Report.

### Instructions for Completing Report No. 5

The SCO produces copies of Form 573 for each agency. A separate Form is created for each appropriation. Agencies may create their own Form 573 for appropriations that were effective prior to July 1, but were not set up on the SCO records by June 30. Prepare Report No. 5 for all fiscal years.

Enter accruals and adjustments to reconcile Controller's accounts to the Final Budget Report as follows.

**NOTE:** Do not make any changes to the SCO pre-printed amounts. Any discrepancies should be indicated in a footnote.

**PRE-PRINTED ACCOUNT BALANCES** - The SCO pre-prints Expenditure and Appropriation Balance information in the "SCO Use Only" section on the form. The Advances to Service Revolving Fund and State Compensation Insurance Fund on the bottom section of the form are also pre-printed.

June 30 Account Balance per State Controller's Records - Displays the year-to-date expenditures and the appropriation balance from the June 30 SCO Control 'C' accounts. The Appropriation Balance per SCO for the reverting year should be zero, reflecting the reversion on or prior to June 30.

Reverse PY Adjustments to Controller's Accounts - Adjustments to Controller's Accounts included on last year's financial reports are reversed in the "Expenditures" column only. Verify that the amounts agree with last year's Report No. 5 "Current Year Adjustments to State Controller's Accounts".

Reverse PY Expenditures/Reimbursements Accrued - The **net** amount accrued for expenditures and reimbursements on last year's financial reports are reversed in the "Expenditures" column only. Verify that the amounts agree with last year's Report No. 5 by adding all the

accruals reported in the "Expenditures" column and comparing to the pre-printed amount.

Reverse PY Corrections Made By Controllers' Office - SCO corrections to last year's financial reports are reversed in this column. Verify that this amount is correct by reviewing notes made on last year's financial reports per contacts from the SCO. If the amounts shown in this section cannot be reconciled with your records, contact the SCO.

Advance to Service Revolving Fund - Displays the Advance to the Service Revolving Fund. This amount is pre-printed in the "Appropriation Balance" column only. This should only appear on the current year appropriation.

Advance to State Compensation Fund - Displays the State Compensation Insurance Fund Deposit. This amount is pre-printed in the "Appropriation Balance" column only. This should only appear on the current year appropriation.

**ITEMS TO BE COMPLETED BY AGENCY** - The bottom portion of the form (except the Advances to Service Revolving Fund and State Compensation Fund) is completed by the agency as follows.

Apply CY Adjustments to Controller's Accounts - Enter **net** Adjustments to Controller's Accounts from Report No. 3 (Form 576-B). Expenditure and reimbursement adjustments affect both columns. Adjustments to advances affect only the "Appropriation Balance" column.

Apply Accruals per Report of Accruals to Controller's Accounts - Enter the current year accruals from the Report of Accruals (Report No. 1, Form 571C). Amounts are posted to both columns, except as noted below, and the signs are the same as on Report No. 1. There should be no accruals to reverting appropriations.

Revolving Fund Advance - Post to the "Appropriation Balance" column only.

Pending Budget Revisions/Allocation Orders/Executive Orders-  
Enter pending appropriation adjustments (BRs or EOs) to the "Appropriation Balance" column only. Since these entries are not documented on Report No. 1, add a footnote to either the bottom of the page or to an attached page detailing this entry, including BR and/or EO numbers.

**FINAL CHECKS** - Total each column, including the pre-printed amounts. Compare the Report No. 5 column totals with the Final Budget Report (B06) as follows:

The "Expenditure" column on each Report No. 5 should equal the grand total of the B06 "Budgetary Expenditure" column for

that appropriation. The "Appropriation Balance" column on each Report No. 5 should equal the B06 "Balance" column "Total Reference" line for that appropriation except for the prior-prior year Report No. 5. The "Appropriation Balance" column total for the prior-prior year should be zero because it reverted at June 30. The B06 balance remains because the final YEC and YEO processes have not yet run. This should be footnoted on the Report No. 5.

Exhibit IV-A-12 shows samples of Report No. 5.

EXHIBIT IV-A-12

PAGE 4456

REPORT NO: 5  
JUNE 30, 2005

FINAL RECONCILIATION OF CONTROLLER'S ACCOUNTS  
WITH FINAL BUDGET REPORT/AGENCY RECORDS STD 573 (04/1997)

AGENCY: 9990 DEPARTMENT OF AIR QUALITY  
FUND: 0001000 GENERAL FUND  
FY: 2002 ITEM 001

CHAPTER NO. 379/02

ITEM NO. 9990-001-0001

\*\*\*\*\* SCO USE ONLY \*\*\*\*\*

	EXPENDITURES	APPROPRIATION BALANCE
JUNE 30 ACCOUNT BALANCE PER STATE CONTROLLER'S RECORDS	-87,691.82	
REVERSE PRIOR YEAR ADJUSTMENTS TO CONTROLLER'S ACCOUNTS		
REVERSE PRIOR YEAR EXPENDITURES/REIMBURSEMENTS ACCRUED	72,087.90	
REVERSE PRIOR YEAR CORRECTIONS MADE BY CONTROLLER'S OFFICE		
*****		
APPLY CURRENT YEAR ADJUSTMENTS TO CONTROLLER'S ACCOUNTS	_____	_____
APPLY ACCRUALS PER REPORT OF ACCRUALS TO CONTROLLER'S ACCOUNTS		
SCO ACCOUNT CODE		
- - - - -		
54 B-AIR QUALITY CONTROLS	_____	_____
30.01 C-ADMINISTRATION	_____	_____
30.02 D-DISTRIBUTED ADMINISTRATION	_____	_____
99 CALSTARS CLEARING ACCOUNT	_____	_____
90 REIMBURSEMENTS	_____	_____
	_____	_____
PENDING BUDGET REVISIONS/ALLOCATION ORDERS/EXECUTIVE ORDERS	_____	_____
TOTAL	<u>-15,603.92</u>	<u>0.00 *</u>

\* APPROPRIATION REVERTED JUNE 30, 2005

EXHIBIT IV-A-12 (Continued)

PAGE 4457

REPORT NO: 5  
JUNE 30, 2005

FINAL RECONCILIATION OF CONTROLLER'S ACCOUNTS  
WITH FINAL BUDGET REPORT/AGENCY RECORDS STD 573 (04/1997)

AGENCY: 9990 DEPARTMENT OF AIR QUALITY  
FUND: 0001000 GENERAL FUND  
FY: 2003 ITEM 001

CHAPTER NO. 157/03

ITEM NO. 9990-001-0001

\*\*\*\*\* SCO USE ONLY \*\*\*\*\*

	EXPENDITURES	APPROPRIATION BALANCE
JUNE 30 ACCOUNT BALANCE PER STATE CONTROLLER'S RECORDS	-1,351,058.62	-2,952,633.97
REVERSE PRIOR YEAR ADJUSTMENTS TO CONTROLLER'S ACCOUNTS	6,850.00	
REVERSE PRIOR YEAR EXPENDITURES/REIMBURSEMENTS ACCRUED	477,534.19	
REVERSE PRIOR YEAR CORRECTIONS MADE BY CONTROLLER'S OFFICE	-169,356.00	
*****		
APPLY CURRENT YEAR ADJUSTMENTS TO CONTROLLER'S ACCOUNTS	_____	_____
APPLY ACCRUALS PER REPORT OF ACCRUALS TO CONTROLLER'S ACCOUNTS		
SCO ACCOUNT CODE		
- - - - -		
10            A-AIR QUALITY STANDARDS	18,778.59	18,778.59
20            B-AIR QUALITY CONTROLS	_____	_____
30.01 C-ADMINISTRATION	_____	_____
30.02 D-DISTRIBUTED ADMINISTRATION	_____	_____
99            CALSTARS CLEARING ACCOUNT	36,592.35	36,592.35
- 90           REIMBURSEMENTS	-123,789.76	-123,789.76
	_____	_____
PENDING BUDGET REVISIONS/ALLOCATION ORDERS/EXECUTIVE ORDERS	_____	_____
TOTAL	-1,104,449.25	-3,021,052.79

EXHIBIT IV-A-12 (Continued)

PAGE 4458

REPORT NO: 5  
JUNE 30, 2005

FINAL RECONCILIATION OF CONTROLLER'S ACCOUNTS  
WITH FINAL BUDGET REPORT/AGENCY RECORDS STD 573 (04/1997)

AGENCY: 9990 DEPARTMENT OF AIR QUALITY  
FUND: 0001000 GENERAL FUND  
FY: 2004 ITEM 001

CHAPTER NO. 208/04

ITEM NO. 9990-001-0001

\*\*\*\*\* SCO USE ONLY \*\*\*\*\*

	EXPENDITURES	APPROPRIATION BALANCE
JUNE 30 ACCOUNT BALANCE PER STATE CONTROLLER'S RECORDS	13,585,180.90	-1,230,575.45
REVERSE PRIOR YEAR ADJUSTMENTS TO CONTROLLER'S ACCOUNTS		
REVERSE PRIOR YEAR EXPENDITURES/REIMBURSEMENTS ACCRUED		
REVERSE PRIOR YEAR CORRECTIONS MADE BY CONTROLLER'S OFFICE		
*****		
APPLY CURRENT YEAR ADJUSTMENTS TO CONTROLLER'S ACCOUNTS	2,963.00	2,963.00
APPLY ACCRUALS PER REPORT OF ACCRUALS TO CONTROLLER'S ACCOUNTS		
SCO ACCOUNT CODE		
- - - - -		
10 A-AIR QUALITY STANDARDS	2,652,800.26	2,652,800.26
20 B-AIR QUALITY CONTROLS	1,123,686.76	1,123,686.76
30.01 C-ADMINISTRATION	619,920.75	619,920.75
30.02 D-DISTRIBUTED ADMINISTRATION	-619,920.75	-619,920.75
99 CALSTARS CLEARING ACCOUNT	-1,586,654.71	-1,586,654.71
90 REIMBURSEMENTS	-2,950,135.81	-2,950,135.81
STATE COMPENSATION INSURANCE FUND DEPOSIT		-28,126.65
REVOLVING FUND ADVANCE		-100,000.00
ADVANCE TO SERVICE REVOLVING FUND - OTHER		-110,000.00
PENDING BUDGET REVISIONS/ALLOCATION ORDERS/EXECUTIVE ORDERS		
TOTAL	12,827,840.40	-2,226,042.60

EXHIBIT IV-A-12 (Continued)

**PC GENERATED REPORT PRODUCED BY THE AGENCY**

REPORT NO: 5  
JUNE 30, 2005

FINAL RECONCILIATION OF CONTROLLER'S ACCOUNTS  
WITH FINAL BUDGET REPORT/AGENCY RECORDS STD 573 (04/1997)

AGENCY: 9990 DEPARTMENT OF AIR QUALITY  
FUND: 0001000 GENERAL FUND  
FY: 2004 ITEM 501

CHAPTER NO. 169/04

ITEM NO. 9990-501-0001

\*\*\*\*\* SCO USE ONLY \*\*\*\*\*

	EXPENDITURES	APPROPRIATION BALANCE
JUNE 30 ACCOUNT BALANCE PER STATE CONTROLLER'S RECORDS	13,962,437.26	-8,619,562.74
REVERSE PRIOR YEAR ADJUSTMENTS TO CONTROLLER'S ACCOUNTS		
REVERSE PRIOR YEAR EXPENDITURES/REIMBURSEMENTS ACCRUED		
REVERSE PRIOR YEAR CORRECTIONS MADE BY CONTROLLER'S OFFICE		
*****		
APPLY CURRENT YEAR ADJUSTMENTS TO CONTROLLER'S ACCOUNTS	_____	_____
APPLY ACCRUALS PER REPORT OF ACCRUALS TO CONTROLLER'S ACCOUNTS		
SCO ACCOUNT CODE		
- - - - -		
10                    A-AIR QUALITY STANDARDS	_____ 8,304,300.00	_____ 8,304,300.00
PENDING BUDGET REVISIONS/ALLOCATION ORDERS/EXECUTIVE ORDERS		
TOTAL	_____ 22,266,737.26	_____ -315,262.74

EXHIBIT IV-A-12 (Continued)

PAGE 4459

REPORT NO: 5  
JUNE 30, 2005

FINAL RECONCILIATION OF CONTROLLER'S ACCOUNTS  
WITH FINAL BUDGET REPORT/AGENCY RECORDS STD 573 (04/1997)

DISTRIBUTION  
ORIGINAL - Controller, Division of Accounting  
COPIES - Finance - Financial Management  
- Agency Files

A SEPARATE RECONCILIATION WILL BE USED FOR EACH APPROPRIATION AND EXECUTIVE ORDER MAINTAINED SEPARATELY BY THE SCO.

AMOUNTS MUST AGREE WITH EACH CATEGORY OR PROGRAM LISTED FOR THIS APPROPRIATION ON THE CURRENT YEAR REPORT OF ACCRUALS TO CONTROLLER'S ACCOUNTS, FORM 571C.

NET TOTALS FOR EACH COLUMN MUST AGREE WITH THE APPROPRIATION FIGURES ON THE FINAL BUDGET REPORT FOR THE CURRENT FISCAL YEAR AND THE AGENCY RECORDS FOR THE PRIOR FISCAL YEAR.

INCLUDES YEAR-END ACCRUALS PURSUANT TO THE STATE ADMINISTRATIVE MANUAL.

I CERTIFY (OR DECLARE) UNDER PENALTY OF PERJURY THAT THE FOREGOING 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 20 05, AT Sacramento, California

SIGNATURE OF OFFICER

TYPE OR PRINT NAME OF OFFICER

TITLE OF OFFICER

U. R. Dunne

U. R. Dunne

Accounting Administrator

**REPORT NO. 6 - FINAL BUDGET REPORT**

Report No. 6, Final Budget Report, is not submitted but all fiscal years are kept on file with other year-end reports. The CALSTARS B06, Final Budget Report is formatted to satisfy the reporting requirements of Report No. 6. Unlike the appropriation balances shown on the B04 Report, the appropriation balances shown on the B06 Report have not been reduced by the amounts in "Reserves".

For more information concerning the B06 Report, see Volume 6, Chapter III-B. Exhibit IV-A-13 shows a sample of the B06 Report.

**Treatment of Prior Year Encumbrances on the B06 Report**

In CALSTARS, encumbrances are not recorded as expenditures although they reduce the available appropriation balance. For year-end reporting purposes, however, encumbrances outstanding at year-end are reported as expenditures. This accrual of encumbrances is done automatically in CALSTARS for year end reporting purposes. In the new year, actual expenditures are recorded and the prior year encumbrances are liquidated. The prior year accrual of encumbrance must be reversed in order to prevent duplicate reporting of expenditures; in the prior year as an accrual and in the current year as an actual expenditure. CALSTARS automatically reverses the accrual of the prior year-end encumbrance balance and adjusts subsequent reporting of expenditures by this amount. This reversal of prior year accrued encumbrances is displayed on the Final Budget Report (B06) in the "Prior Year Encumbrance Reversal" Column.











**REPORT NO. 7 - PRE-CLOSING TRIAL BALANCE (AND)  
REPORT NO. 8 - POST-CLOSING TRIAL BALANCE**

The G02, Year-end General Ledger Report is submitted containing the Pre-Closing and Post-Closing Trial Balances. A sample of the Pre-Closing Trial Balance is shown in Exhibit IV-A-14. The Post-Closing Trial Balance and the Subsidiaries on File are shown in Exhibit IV-A-15.

**Note:** The SCO requires a G02 for Bond funds at both the Fund and Fund Detail level.

The G02 Report differs from the standard G01 Report format. The G02 Report displays only ending general ledger account balances with certain accounts either consolidated or omitted. These differences are described below.

**FORMAT** - The G02 Report displays the ending balance of each General Ledger Account. If the balance is positive it is displayed in the debit column. Negative balances are displayed in the credit column.

**CONSOLIDATED ACCOUNTS** - Several general ledger accounts are consolidated for year-end reporting purposes. See the chart below.

General Ledger Account Consolidation	
General Ledger Account (G01)	Consolidated Account (G02)
9000 Expenditures 6150 Encumbrances 6151 Annual Allocated Encumbrances 6152 Start of Year Encumbrances	9000 Budgetary Expenditures
3010 Accounts Payable 6155 Encumbrances-Offset 6156 Annual Allocated Encumbrances-Offset	3010 Accounts Payable
1140 Cash in State Treasury <sup>1/</sup> 6157 Start of Year Encumbrances-Offset 5570 Fund Balance-Clearing	5570 Fund Balance-Clearing

<sup>1/</sup> If **Shared** fund

**DUE FROM'S AND DUE TO'S** - The Post-closing Trial Balance shows GL 1400-Due from other Funds/Appns. as GL 1410 and GL 1420. GL 1500-Due From Other Governments shows as GLs 1510, 1540 and 1590. GL 3110-Due to Other Funds appears as GL 3114 and 3115 based on the subsidiary code used on these transactions.

**GL 1140-CASH IN STATE TREASURY** - CIST is closed into GL 5570-Fund Balance Clearing on the G02 Report if the fund is a shared fund.

**FUND BALANCE** - The nominal accounts for shared funds are displayed as if they were closed into GL 5570-Fund Balance-Clearing. The nominal accounts for non-shared funds are displayed as if they were closed into GL 5530-Fund Balance-Unappropriated. However, the nominal accounts for proprietary non-shared funds (D22 Table GAAP Indicator of **E** or **I**) are displayed as if they were closed into GL 5540-Retained Earnings.

**NOTE:** If the nominal accounts are closed into the incorrect Fund Balance, see Volume 7, Chapter III, *Reclassify Fund Balance Clearing* section for the required adjusting entry.

If the Fund Balance (GL 5530) in a non-shared fund is a debit amount on the Post-Closing Trial Balance, SCO requires an explanation. A footnote must be included on the Report No. 8.

**GL ACCOUNTS WITH SUBSIDIARY FILE SUPPORT** - If the sum of the Subsidiaries File entries do not equal the amount of the GL on the Post-Closing Trial Balance, the GL is omitted from the Trial Balance and is footnoted on the bottom of the Post-Closing Trial Balance. The debit and credit columns of the Post-closing Trial Balance will be out of balance. This situation must be corrected before financial reports are completed.

**NON-SHARED FUNDS** - Non-shared funds are accounted for by a single agency. However, appropriations at the fund level (e.g., GAAP Reporting, Board of Control claims, etc.) may be made to agencies other than the administering agency managing the non-shared fund. This results in the GL 1140 Cash In State Treasury balance not agreeing with the SCO balance. Agencies can enter TC 581 (Dr GL 5530, Cr GL 1140) to record the GL 1140 activity for these types of transactions.

**INTERFUND LOANS IN NON-SHARED FUNDS** – Interfund loan activity is typically maintained on a cash basis and is posted from SCO documents. However, interest earned and loan repayments that are due within a year may be accrued at year-end when amounts are known.

Short term loans per Government Code Sections 16310, 16351, or 16381 do not require additional entries or disclosure for year-end reporting.

Refer to Volume 3, Chapter IV, Accounting For Interfund Loans, for more information.









**REPORT NO. 9 - ANALYSIS OF CHANGE IN FUND BALANCE**

Agencies submit a Report No. 9, Analysis of Change in Fund Balance, when they account for a non-governmental fund in its entirety or for an account within a non-governmental fund in its entirety, such as, the Federal Trust Fund or the Special Deposit Fund.

The G04, Year-end Special Fund Equity Report, is submitted when Report No. 9, Analysis of Change in Fund Balance, is required. Although the G04 Report may be requested for any fund, it should only be submitted for **Non-governmental Non-shared** funds. Report No. 9 is described in Chapter V, Prepare Non-governmental Cost Fund Reports.

**REPORT NO. 10 - ANALYSIS AND RECONCILIATION OF REVOLVING FUND ACCOUNTABILITY**

This is no longer a year-end report, but the analysis and reconciliation should be performed and kept on file with other year-end reports. See the Chapter II examples of an Office Revolving Fund reconciliation and an accompanying G01 Report in Exhibits II-1 and II-2.

**REPORT NO. 11 - RECONCILIATION OF GENERAL CHECKING ACCOUNT**

This report is no longer required at year-end. However, the reconciliation should be prepared and kept on file with the other monthly bank reconciliations.

**REPORT NO. 13 - REPORT OF EXPENDITURES OF FEDERAL FUNDS**

This report is prepared for Federal Funds and is discussed in Chapter V, section *Prepare Trust and Agency Funds-Federal*. This report is no longer submitted, but is required to be kept on file.

**REPORT NO. 14 - REPORT OF ACCOUNTS OUTSIDE THE TREASURY SYSTEM**

Every agency must submit a Report No. 14, Report of Bank/Savings and Loan Association Account Outside the Treasury System (Standard Form 445) to the State Treasurers Office **whether or not it has funds outside the Treasury system**. There should be only one statement per agency (not one statement per fund). If an agency does not have accounts outside the treasury system, do not submit Report No. 14 to the SCO, however, indicate in the certification letter that there are no accounts outside the state treasury. If the agency does have funds outside the Treasury system, refer to the Chapter V, section *Prepare Trust and Agency Funds-Other*, subsection *Non-Treasury Trust Funds (NTT)* for a discussion of other required reports.

Exhibit IV-A-16 shows a sample of Report No. 14.

**NOTE:** If an agency has the ability to accept a credit card as a means of payment, these accounts are considered "zero balance accounts". These accounts must be reported on the Report No. 14.

EXHIBIT IV-A-16

STATE OF CALIFORNIA  
**REPORT OF BANK/SAVINGS AND  
 LOAN ASSOCIATION ACCOUNT  
 OUTSIDE THE TREASURY SYSTEM**

STD. 445 (REV. 6-98)

**Please return to:**  
 State Treasurer's Office  
 Securities Clearance Section  
 P.O. Box 942809  
 Sacramento, CA 94209-0001

This report will be required of all state agencies. If no account exists, submit report noted "No accounts outside State Treasury." Any account in which State money is deposited, as defined by Government Code 16305.2, and which is not in the centralized State Treasury system will be included in this report.

- |   |   |
|---|---|
| (1) Account title appearing on bank/savings and loan statement.             | (5) Date of Department of Finance Approval (Govt. Code 16305.3) or citation if authorized by statute. |
| (2) State type of account (savings, checking, certificate of deposit, etc.) | (6) Book balance of account as of June 30.  |
| (3) Brief description and purpose of account.                               |   |
| (4) Name and address of depository and branch.                              |   |

DEPARTMENT NAME AND ADDRESS

*Department Of Air Quality (7101), 901 Q Avenue, Sacramento, CA 95814*

FOR FISCAL YEAR ENDED

JUNE 30, 2005

(1) ACCOUNT TITLE AND NUMBER	(2) ACCOUNT TYPE	(3) PURPOSE	(4) BANK/SAVINGS & LOAN	(5) AUTHORITY	(6) BALANCE
<i>No Accounts Outside State Treasury</i>					

*I certify (or declare) under penalty of perjury that the foregoing 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).*

SIGNATURE ▶ U. R. Dunne	TYPE OR PRINT NAME AND TITLE U. R. DUNNE, ACCOUNTING ADMINISTRATOR	TELEPHONE NUMBER (916) 445-0000	DATE JULY 31, 2005
----------------------------	---	------------------------------------	-----------------------

## REPORT NO. 15 - RECONCILIATION OF AGENCY ACCOUNTS WITH TRANSACTIONS PER STATE CONTROLLER

The Report No. 15 reconciles expenditure and receipt activity by detail account. Use the following reports to prepare this report:

- ✦ Controller's Agency Reconciliation Report at June 30;
- ✦ Report No. 15 - from the previous year-end reports;
- ✦ Report No. 2, Accrual Worksheet;
- ✦ Report No. 3, Adjustments to Controller's Accounts;
- ✦ CALSTARS B06, Final Budget Report;
- ✦ CALSTARS Q25, Summary of Revenues by Appropriation; and,
- ✦ CALSTARS G02, Pre-Closing Trial Balance.

### Instructions for Completing Report No. 15

List all the current year detail appropriation accounts (Account Type D, T, & F) from the June 30 SCO Agency Reconciliation Report. List all the Prior and Prior Year detail appropriation accounts from the previous year's Report No. 15. Also list all current and prior year revenue detail accounts (Account Type R), including Refunds to Reverted Appropriations, that have any activity recorded on SCO records or are added on this year's Report 1 and/or Report 3.

**TRANSACTIONS PER CONTROLLER (Column A)** – Enter the amounts from the "Expend/Revenue" column of the June 30 SCO Agency Reconciliation Report.

**EXCEPTION:** For the current year Revolving Fund account and the Prepayments account, use the "Advances" column. The amounts for the prior year advance accounts are found on last year's report and are entered with the opposite sign.

### REVERSE PRIOR YEAR

**ADJUSTMENTS TO CONTROLLER'S ACCOUNTS (Column B)** - Reverse the amounts in the previous year's Report No. 15 "Adjustments to Controller's Accounts", column E, for each account.

**ACCRUALS (Column C)** – Reverse the amounts in the previous year's Report No. 15 "Current Year Accruals", column F, for each account.

**CORRECTIONS MADE BY CONTROLLER'S (Column D)** - Enter the reversal of any adjustments made by the SCO to last year's financial reports. These amounts should agree with amounts included on the Report No. 5, Final Reconciliation of Controller's Accounts with Final Budget Report.

**APPLY CURRENT YEAR**

**ADJUSTMENTS TO CONTROLLER'S ACCOUNTS (Column E)** – Enter the current year adjustments to SCO accounts from Report No. 3 (Form 576B). The Column E total should agree with the "Net Debits/Credits" on Report 3, Form 576B.

**ACCRUALS (Column F)** – Enter the current year accruals from the last column of the Accrual Worksheet, Report No. 2, titled "Net Total Accruals Per Agency" with the opposite sign. The column F total should agree with "Net Total Accruals Per Agency" on the Accrual Worksheet.

**TOTAL OF COLUMNS A – F (Column G)** - Add columns A - F down and across. The sum of the amounts in the remaining columns (H - K) must agree with the amount in this column.

**TRANSACTIONS FOR AGENCY ACCOUNTS (Columns H – K)**

Appropriation Expenditures (9000) – Enter the amounts from the "Budgetary Expenditure" column on the B06, Final Budget Report, for each appropriation line item.

Reimbursements (8100) – Enter the amounts from the "Budgetary Expenditure" column on the B06, Final Budget Report, for each Reimbursement line.

Revenue (8000) – Enter the amounts from the "Actual Receipts Year-To-Date" column on the Q25, Summary of Receipts by Appropriation Report with the opposite sign. The Q25 report includes all receipt sources except abatements. See note below.

Refunds to Reverted Appropriations (9891) – Enter the amount from the Pre-closing Trial Balance portion of the G02 Report.

**NOTE:** A column must be included for each nominal general ledger account (GLs 8000-9999) that appears on the Pre-closing Trial Balance. Additional columns may be added or unused columns may be relabeled as needed.

**FINAL CHECKS** - All Clearing Account lines must net to zero.

The total Accruals (Column F) reconciles to the Fund Balance account (GL 5570 or GL 5530) on the Post-closing Trial Balance except as follows:

Shared Funds – GL 5570 will differ by any Advance Collections that have been remitted to and receipted by the SCO prior to June 30.

Non-Shared Funds – GL 5530 will differ by the amount of Cash in State Treasury, Deposits in the Surplus Money Investment Fund, and Advance Collections.

The total of each column in the "Transactions For Agency Accounts" section must agree with the balance of the corresponding nominal account on the Pre-closing Trial Balance.

Exhibit IV-A-17 shows a sample of Report No. 15. Exhibit IV-A-18 is the Report No. 15 Reference Guide.

**EXHIBIT IV-A-17**  
DEPARTMENT OF AIR QUALITY (9990)  
GENERAL FUND (0001)  
RECONCILIATION OF AGENCY ACCOUNTS WITH TRANSACTIONS PER STATE CONTROLLER  
FISCAL YEAR ENDED JUNE 30, 2005

	REVERSE PRIOR YEAR				APPLY CURRENT YEAR		TRANSACTIONS FOR AGENCY ACCOUNTS				
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
	Transactions per Controller	Adjustments to Controller's Accounts	Accruals	Corrections made by Controller's	Adjustments to Controller's Accounts	Accruals	Total of Columns (A) - (F)	Appropriation Expenditures (9000)	Reimbursements(8100)	Revenue (8000)	Refunds to Reverted Appropriations (9891)
<b>APPROPRIATION - STATE OPS</b>											
ITEM 9990-001-0001, CHAPTER 208/04											
Program 10, Air Quality Standards	14,862,525.39				2,963.00	2,652,800.26	17,518,288.65	17,518,288.65			
Program 20, Air Quality Control	7,098,939.02					1,123,686.76	8,222,625.78	8,222,625.78			
Program 30.01, Administration	3,233,532.50					619,920.75	3,853,453.25	3,853,453.25			
Program 30.02, Dist. Administration	-3,233,532.50					-619,920.75	-3,853,453.25	-3,853,453.25			
Program 99, Clearing Account	1,586,654.71					-1,586,654.71	0.00				
Category 90-Reimbursements	-9,962,938.22					-2,950,135.81	-12,913,074.03		-12,913,074.03		
Category 96-State Comp Insurance Fund	28,126.65					-28,126.65	0.00				
Category 97-Revolving Fund Advance	100,000.00					-100,000.00	0.00				
Category 98-Advance to SRF-Other	110,000.00					-110,000.00	0.00				
ITEM 9990-501-0001, CHAPTER 169/04											
Program 10, Air Quality Standards	13,962,437.26					8,304,300.00	22,266,737.26	22,266,737.26			
<b>ITEM 9990-001-0001, CHAPTER 157/03</b>											
Program 10, Air Quality Standards	3,056,580.27		-2,773,498.42	-169,356.00	-245,678.00	18,778.59	-113,173.56	-113,173.56			
Program 20, Air Quality Control	284,970.79		-1,282,941.31		245,678.00		-752,292.52	-752,292.52			
Program 30.01, Administration	408,792.24		-365,144.05				43,648.19	43,648.19			
Program 30.02, Dist. Administration	-408,792.24		365,210.65				-43,581.59	-43,581.59			
Program 99, Clearing Account	-2,140,014.43	6,850.00	2,096,572.08			36,592.35	0.00	0.00			
Category 90-Reimbursements	-2,552,595.25		2,437,335.24			-123,789.76	-239,049.77		-239,049.77		
Category 97-Revolving Fund Advance	-200,000.00		200,000.00				0.00				
Category 98-Advance to SRF-Other	-120,000.00		120,000.00				0.00				
<b>ITEM 9990-001-0001, CHAPTER 379/02</b>											
Program 10, Air Quality Standards	-28,502.42		-102,288.30				-130,790.72	-130,790.72			
Program 20, Air Quality Control	41,838.89		-2,684.91				39,153.98	39,153.98			
Program 30.01, Administration	-42,368.68						-42,368.68	-42,368.68			
Program 30.02, Dist. Administration	42,368.68						42,368.68	42,368.68			
Program 99, Clearing Account	39,678.29		-39,678.29				0.00				
Category 90-Reimbursements	-140,706.58		216,739.40				76,032.82		76,032.82		
<b>REVENUE 00/04 FY</b>											
161400-Miscellaneous Revenue	-6,513,065.22					-1,075.00	-6,514,140.22			-6,514,140.22	
<b>REFUNDS TO REVERTED APPROPRIATIONS</b>											
<b>TOTALS</b>	<b>19,513,928.82</b>	<b>6,850.00</b>	<b>869,622.09</b>	<b>-169,356.00</b>	<b>2,963.00</b>	<b>7,236,376.03</b>	<b>27,460,384.27</b>	<b>47,050,615.47</b>	<b>-13,076,090.98</b>	<b>-6,514,140.22</b>	<b>0.00</b>

I certify (or declare) under penalty of perjury that the following 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 the 31<sup>st</sup> day of July, 2005, at Sacramento, California

U. R. Dunne  
Signature of Office

U. R. Dunne  
Name of Officer

Accounting Administrator

EXHIBIT IV-A-18  
 DEPARTMENT OF AIR QUALITY (9990)  
 GENERAL FUND (0001)

Reference Guide - Report 15

RECONCILIATION OF AGENCY ACCOUNTS WITH TRANSACTIONS PER STATE CONTROLLER  
 FISCAL YEAR ENDED JUNE 30, 2005

	REVERSE PRIOR YEAR			APPLY CURRENT YEAR			TRANSACTIONS FOR AGENCY ACCOUNTS					
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	
Appropriation and Revenue Accounts per SCO Tab Run	Transactions per Controller	Adjustments to Controller's Accounts	Accruals	Corrections made by Controller's	Adjustments to Controller's Accounts	Accruals	Total of Columns (A) - (F)	Appropriation Expenditures (9000)	Reimbursements(8100)	Revenue (8000)	Refunds to Reverted Appropriations (9891)	
APPROPRIATION - STATE OPS												
ITEM 9990-001-0001, CHAPTER 52/00												
Program 10, Air Quality Standards	SCO Tab Run 6/30/0_ "Expend/Rev" Column (Same sign)	Last year's Report 15 Column "E" Enter opposite sign.	Last year's Report 15 Column "F" Enter opposite sign.	This year's Report 5 "Reverse PY Corrections Made by SCO (Same sign)	This year's Report 3 Form 576B (Same sign)	This year's Report 2 "Net Total Accruals Per Agency" Column. Enter opposite sign.	Calculated Total of each line Columns A-F	B06 Final Budget Report "Budgetary Expenditures" by Program (Same sign)	B06 Final Budget Report "Budgetary Expenditures" Column for Reimbursement lines (Same sign)	Q25 Summary of Receipts by Appropriation "Actual Revenues Year-To-Date" Enter opposite sign.	G02 Pre-Closing Trial Balance (Same sign)	
Program 20, Air Quality Control												
Program 30.01, Administration												
Program 30.02, Dist. Administration												
Program 99, Clearing Account												
Category 90-Reimbursements												
Category 97-Revolving Fund Advance												
Category 98-Advance to SRF-Other												
ITEM 9990-501-0001, CHAPTER 999/00												
Program 10, Air Quality Standards												
ITEM 9990-001-0001, CHAPTER 50/99												
Program 10, Air Quality Standards	PY Prepayments - Use previous year's Report 15 Column "A". Enter opposite sign.											
Program 20, Air Quality Control												
Program 30.01, Administration												
Program 30.02, Dist. Administration												
Program 99, Clearing Account												
Category 90-Reimbursements												
Category 97-Revolving Fund Advance												
Category 98-Advance to SRF-Other												
ITEM 9990-001-0001, CHAPTER 324/98												
Program 10, Air Quality Standards												
Program 20, Air Quality Control												
Program 30.01, Administration												
Program 30.02, Dist. Administration												
Program 99, Clearing Account												
Category 90-Reimbursements												
REVENUE 00/01 FY												
161400-Miscellaneous Revenue												
REFUNDS TO REVERTED APPROPRIATIONS												
TOTALS												

I certify (or declare) under penalty of perjury that the following 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 the 31<sup>st</sup> day of July, 2005, at Sacramento, California

U. R. Dunne  
Signature of Office

U. R. Dunne  
Name of Officer

Accounting Administrator

↑ ↑ ↑ ↑  
 Totals for Agency Transactions should equal Total for Column "G".  
 Total of each column should equal corresponding GLA on Pre-Closing Trial Balance.

**REPORT NO. 18 - STATEMENT OF CHANGES IN GENERAL FIXED ASSETS and  
REPORT NO. 19 - STATEMENT OF GENERAL FIXED ASSETS**

Report No. 18 is required for the General Fixed Assets Group of Accounts (GLs 2310-2341) using Fund 0997. This report shows the beginning balance, additions, deletions and resulting ending balance for each of the fixed asset accounts. Report No. 18 may be obtained by requesting a G05, General Fixed Asset Reports, requested at the Fund Detail (F=2) level. When requested at this level, a separate Report No. 18 page is produced for each Fund Detail. A single certification statement is included which applies to all Fund Details. Report No. 18 should be submitted with the financial reports for each fund that has investments in fixed assets. If there are no fixed assets for a fund, it should be noted in the certification letter for Report No. 18.

The G05 Report also contains Report No. 19. Report No. 19 shows the ending balance of each type of fixed asset and the source fund that was used to purchase the asset. Report No. 19 contains certification statements certifying that physical inventories are made at least once every three years and that subsidiary fixed asset records are in agreement with the general ledger accounts shown. The same Report No. 19 is produced whether the G05 is requested at the Fund or Fund Detail level. The G05 Report is available by Section for agencies that maintain the general ledger accounts by Section.

One Report No. 19 is submitted for each agency. A copy should not be submitted with each fund. If the agency does not have fixed assets to report, it should be noted in the certification letter for Report No. 19.

Exhibit IV-A-19 shows a sample Report No. 18. Exhibit IV-A-20 shows a sample Report No. 19.





**REPORT NO. 20 - STATEMENT OF FINANCIAL CONDITION**

Agencies submit a Report No. 20, Statement of Financial Condition, when they account for a non-governmental fund in its entirety or for an account within a non-governmental fund in its entirety, such as, the Federal Trust Fund or the Special Deposit Fund.

The G04, Year-end Special Fund Equity Report, is submitted when Report No. 20, Statement of Financial Condition, is required. Although the G04 Report may be requested for any fund, it should only be submitted for **Non-governmental Non-shared** funds. Report No. 20 is described in Chapter V, Prepare Non-governmental Cost Fund Reports.

**REPORT NO. 22 - STATEMENT OF CONTINGENT LIABILITIES**

Report No. 22, Statement of Contingent Liabilities, includes information on estimated liabilities such as Federal audit exceptions, other audit exceptions and any pending litigation. These contingent liabilities are not recorded in CALSTARS but must be shown on this report. There are no transaction codes in CALSTARS to record Contingent Liabilities. Information for Report No. 22 is usually obtained from the agency's legal, audit or personnel offices.

If an agency does not have contingent liabilities, do not submit Report No. 22 to the SCO, however, indicate in the certification letter that there are no contingent liabilities for Report No. 22.

Exhibit IV-A-21 shows a sample Report No. 22.

**STATEMENT OF CONTINGENT LIABILITIES  
For Fiscal Year Ended June 30, 2005**

Name of Agency Department of Air Quality Date July 31, 2005  
 Name of Fund General Fund (0001) Prepared By John Staffer

I.	Type of Contingent Liability	Reference or Identification	Potential Amount	Potential Date of Payment	Comments
	Worker's Compensation Claim	1	75,000.00	FY 05/06	
		2	15,000.00	FY 05/06	
		3	12,000.00	FY 05/06	
		4	10,000.00	FY 05/06	

I CERTIFY (OR DECLARE) UNDER PENALTY OF PERJURY THAT THE FOREGOING 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 31<sup>ST</sup> DAY OF JULY, 20 05 AT SACRAMENTO, CALIFORNIA

U. R. Dunne  
SIGNATURE OF OFFICER

U. R. DUNNE  
ACCOUNTING ADMINISTRATOR

## REVISIONS TO REPORTS

After submitting year-end reports to the SCO, agencies must report any material differences relating to prior year accruals. S.A.M. Section 7981 defines "material", for this purpose, as a net change in the total accrued income and the total accrued expenditures of \$100,000 or more. If an agency's reports require revision (for any reason) after the reports are submitted to the SCO, a report entitled "Revisions to Accruals and Adjustments to Controller's Accounts" must be prepared. Use Form 571E and 571F. Agencies should immediately notify the SCO when material differences are discovered and submit the revisions by October 1 whenever possible.

### General Instructions

Report the amount needed to increase or decrease the original accrual or adjustment amount included on the year-end reports submitted to the SCO. This report is designed to correct:

- ❖ Report of Accruals to Controller's Accounts (Report No. 1);
- ❖ Adjustments to Controller's Accounts (Report No. 3) for governmental funds and bond funds; and/or,
- ❖ Pre-Closing Trial Balance (Report No. 7) for non-governmental cost funds.

Although agencies may create corrected copies of their year-end financial reports for internal purposes, the SCO does not want copies of corrected financial reports.

Prepare a separate report for each fund administered by the agency. Enter the page numbers at the top of all pages. Cross reference all entries on this report and attach a corresponding explanation of the corrections on a separate page. The original of this report should be sent to the State Controller's Office, Division of Accounting. Duplicate or reduced copies are not acceptable. Data entered on the forms may be typed or hand-printed.

### Instructions for Completing Forms 571E and 571F

**FORM 571E** - Report corrections to asset and liability accounts. Form 571E should be completed similar to the Form 571A/B.

**FORM 571F** - Report corrections to nominal accounts, such as Expenditure, Reimbursement, and Revenue accounts. Form 571F should be completed similar to the Form 571D.

Cross reference all entries on this report and attach a corresponding explanation of the corrections on a separate page.

Exhibit IV-A-22 displays samples of Forms 571E and 571F.



EXHIBIT IV-A-22 (Continued)

REPORT NO 1 Form 571F (REV. 4/97)

CONTROLLER'S USE ONLY			
Document No.	C C Y Y M M D D	Fund	Agy

Revisions to Accruals and Adjustments to Controller's Accounts

June 30, 2005

Page 2 of 2

Agency (name and number) <b>DEPARTMENT OF AIR QUALITY (9990)</b>	Fund (name and number) <b>GENERAL FUND (0001)</b>
---	--

APPROPRIATIONS, FIXED CHARGES, AND REVENUE ACCOUNT TITLES	ENCUMBRANCES	D C	FY	M	REF/ITEM	CAT	PGM	ELE	COMP	TASK	T	SOURCE FUND	B	S C O	REVENUE/OBJECT	AMOUNT	D C	
A-AIR QUALITY STANDARDS			2 0 0 4		0 0 1		1 0				D					114,364.46	C	
<b>Net Debits/Credits</b>																<b>Net Debits/Credits</b>	114,364.46	C

ORIGINAL AND ONE COPY - Controller, Division of Accounting and Reporting

**RELATIONSHIP BETWEEN GOVERNOR'S BUDGET DATA AND YEAR-END REPORTS**

Past year actual data in the Governor's Budget must agree with the Financial Year-end Reports as discussed below.

**Past Year Schedule 10s**

Preparing Past-Year Schedule 10s (Supplementary Schedule of Appropriations) is one of the first processes in the annual preparation of the Governor's Budget. Past-Year Schedule 10s report the status of appropriations for the year just ended. The amounts reported must agree with the year-end financial reports.

Previously, agencies used the B06, Final Budget Report, to post appropriation expenditures to the Past-Year Schedule 10s. In FFY 1998/99 the N10 (Schedule 10 Summary Worksheet) was introduced to facilitate completion of the Schedule 10s. Agencies now have the option of using the N10 to complete their Schedule 10 turn-around documents. In addition, a copy of the reconciled/marked-up N10 can be submitted as an attachment to the turn-around documents.

The N10 is in the same format as the Past-Year Schedule 10s. The report displays initial appropriation totals; incremental changes by Budget Revision (BR), Pending BR, or Executive Order; budgetary expenditures; and savings or carryover appropriation balances.

Refer to Exhibit IV-A-23 for a sample Schedule 10 with cross references to the source N10 Report.

**Past Year Schedule 10Rs**

Past year data on the Schedule 10Rs (Supplemental Schedule of Revenues and Transfers) should also agree with amounts reported in the year-end financial reports. The Schedule 10Rs contain past, current and budget year revenue and transfer data for the General Fund and special funds. Previously, agencies used a combination of CALSTARS reports, including the B06, Q25 and Q26, to complete the Schedule 10Rs. In FFY 1999/00 the N20 Report, Revenues and Transfers Schedule 10R Worksheet, was introduced to facilitate completion of the Schedule 10Rs. Agencies now have the option of using the N20 Report to complete the past-year column of their Schedule 10R turn-around documents.

The N20 Report is in the same format as the Schedule 10Rs. The report displays past-year revenues and transfers for applicable funds. Amounts are in thousands. This report should be provided to the staff responsible for completing the Schedule 10Rs to ensure that budget schedules agree with the amounts reported in the year-end financial reports.

Refer to Exhibit IV-A-24 for a sample Schedule 10R with cross references to the source N20 Report.





EXHIBIT IV-A-23 (Continued)  
PAST YEAR SCHEDULE 10 REPORT

BPS350R  
PAST YEAR ACTUAL  
PROD DATABASE

SUPPLEMENTARY SCHEDULE OF APPROPRIATIONS FOR THE 2000-01 FISCAL YEAR  
SCHEDULE 10

PAGE: 1  
DATE: 07/31/01  
TIME: 13:28:09

DEPARTMENT: 9990 Department of Air Quality

DIVISION:  
UNIT :

CHARACTER: 1 State Operations

FUND: 0001 G General Fund

ATYPE (1-0) BUDGET ACT

APPROP.ID: 9990-001-0001 00 00 Support, Department of Air Quality

(111) (DPT/REF/FND/YOA/YOB)

SAL CODE : L PROP98: N PROP98 POT:

DIST COST:

AUTHORIZED

EXPENDITURES

SAVINGS

CARRYOVERS

-----INITIAL AUTHORIZATION-----

10	Air Quality	5,600,000			
20	Air Rights	3,700,000			
30	Clean Air Programs	7,900,000			
40.01	Administration	1,400,000			
40.02	Distributed Administration	-1,400,000			
	900000 Reimbursements	-1,500,000			
	901187 Amt Payable from Environ Educ Fd (Item 9990-001-0187)	-1,250,000			
	900890 Amt Payable from Federal Trust Fd (Item 9990-001-0890)	-2,450,000			
	--- TOTAL ---	12,000,000			

-----ADJUSTMENTS-----

(001) BR-1, Schedule Change

10	Air Quality	-200,000			
20	Air Rights	-200,000			
30	Clean Air Programs	-3,300,000			
	901187 Amt Payable from Environ Educ Fd (Item 9990-001-0187)	1,250,000			
	900890 Amt Payable from Federal Trust Fd (Item 9990-001-0890)	2,450,000			
	--- TOTAL ---	0			

YOB=2000 PIT=90 DOL=Y ORG=9990 CHAR=5

EXHIBIT IV-A-23 (Continued)  
PAST YEAR SCHEDULE 10 REPORT

BPS350R  
PAST YEAR ACTUAL  
PROD DATABASE

SUPPLEMENTARY SCHEDULE OF APPROPRIATIONS FOR THE 2000-01 FISCAL YEAR  
SCHEDULE 10

PAGE: 2  
DATE: 07/31/01  
TIME: 13:28:09

DEPARTMENT: 9990 Department of Air Quality                      DIVISION:  
UNIT :

CHARACTER: 1 State Operations

FUND: 0001 G General Fund    ATYPE (1-0) BUDGET ACT

APPROP.ID: 9990-001-0001 00 00                      Support, Department of Air Quality

(111) (DPT/REF/FND/YOA/YOB)

SAL CODE : L PROP98: N PROP98 POT:

DIST COST:

	AUTHORIZED	EXPENDITURES	SAVINGS	CARRYOVERS
--	------------	--------------	---------	------------

-----ADJUSTMENTS-----

(410) Allocation for Employee Compensation	AA			
10 Air Quality	115,000			
20 Air Rights	72,000			
30 Clean Air Programs	113,000			
900000 Reimbursements	-5,000			
*TOTAL	295,000			

(002)	BR-2 Reimbursements			
	10 Air Quality		-85,226	
	20 Air Rights		225,635	
	30 Clean Air Programs		5,119	
	900000 Reimbursements		-145,528	
	Total		0	

Due to timing differences, the Budget Sequence 002 adjustment must be 'marked-up' or penciled-in on the Schedule 10 turn-around document.

--REVISED APPROPRIATION TOTALS--

	YOC				
		5,429,774	A1		
10 Air Quality	99	5,515,000		5,420,774	B1      9,000      C1
		3,797,635	A2		
20 Air Rights	99	3,572,000		3,629,448	B2      168,187      C2
		4,718,119	A3		
30 Clean Air Programs	99	4,713,000		4,658,561	B3      59,558      C3
40.01 Administration	99	1,400,000		1,400,000	B4
40.02 Distributed Administration	99	-1,400,000		-1,400,000	B5
		-1,650,528	A4		
900000 Reimbursements	99	-1,505,000		-1,650,528	B6
901187 Amt Payable from Environ Educ Fd (Item 9990-001-0187)	99				
901890 Amount payable from Federal Trust Fund (Item 3990-001-0890)	99				
--- TOTAL ---		12,295,000		12,058,255	B7      236,745      C4      0

YOB=2000 PIT=90 DOL=Y ORG=9990 CHAR=5



EXHIBIT IV-A-24 (CONTINUED)  
 BUDGET DOCUMENT  
 PAST YEAR SCHEDULE 10R REPORT

SCD10R  
 VERSION V1

DEPARTMENT OF FINANCE  
 SUPPLEMENTARY SCHEDULE OF REVENUES AND TRANSFERS  
 SCHEDULE 10R

PAGE: 1  
 DATE: 07/31/01  
 TIME: 9.43.45

UNIT : 9 Environ Protectn  
 ORGANIZATION: 9990 Department of Air Quality  
 FUND : 0225 Environmental Protection Fund  
 FUND SAL : E

		(THOUSANDS)			
UCM CODE	S A L	TITLE	PAST YEAR	CURRENT YEAR	BUDGET YEAR
<b>REVENUES:</b>					
125600	E	Other Regulatory Fees	6,415	<i>A</i>	
150300	E	Income From Surplus Money Investments	256	<i>B</i>	
164300	E	Penalty Assessments	915	<i>C</i>	
TOTALS, REVENUES			7,586	<i>D</i>	
<b>TRANSFERS:</b>					
TRANSFERS TO:					
T00001	E	General Fund PER RESOURCES CODE SEC 9895	-256	<i>E</i>	
T00001	E	General Fund PER ITEM 9990-001-0001/00	-915	<i>F</i>	
TOTALS, TRANSFERS TO			-1,171	<i>G</i>	
TOTALS, TRANSFERS			-1,171		
TOTALS, REVENUES AND TRANSFERS			6,415	<i>H</i>	

Italics represent amounts 'marked-up' from N20 Report.

# MANUAL YEAR-END REPORT CHECKLIST

(Use to ensure year-end reports are accurate and complete)

(Modified on 2/20/2006)

<b>AGENCY NAME:</b>	
<b>ORG CODE:</b>	
<b>FUND NUMBER:</b>	
<b>FUND NAME:</b>	
<b>CHECKLIST COMPLETED BY:</b>	
<b>DATE COMPLETED:</b>	

**ALL REPORTS**

	Reports have been prepared for all funds that have activity during the reporting year and/or balances on June 30.
	Agency obtained prior approval from the SCO to use computer-generated reports.
	Reports for Bond Funds and Special Deposit Funds have been prepared for each subfund.
	Reports have been prepared for Non-Treasury Trust Funds - Fund No. 0990 (i.e., money or property held in trust by a state agency that is not required to be deposited in a fund in the State Treasury).
	"SCO Use Only" areas on Report 1,3, and 5 are left blank, unless something is pre-printed in that area

**CERTIFICATION LETTER**

**The Certification letter must not exceed two pages in length. If an agency has several funds, it may be necessary to submit multiple certification letters.**

The following information is included:

	Agency name and organization number.
	Agency mailing address and name of agency director.
	Fund name and number for each fund being reported.
	All required reports are listed for each fund and/or sub-fund. If there are no amounts to report, include the statement "No Amounts to Report" beside the appropriate report number.
	Only one Report 14 and Report 19 is submitted for the agency. Report 14 and Report 19 appear under the heading "Special Reports". If there are no amounts to report, the statement "none to report" follows the report title.
	A statement certifying the listed reports as being true and correct and the signature of the officer responsible for fiscal administration.
	Contact name, phone number, and e-mail address for each fund.

**REPORT 1 - REPORT OF ACCRUALS TO CONTROLLER'S ACCOUNTS**

	Agency name, organization code, fund name and fund number are included on <b>every</b> page.
	All amounts are displayed <b>with</b> two decimal places and <b>without</b> \$\$\$\$ signs.
	Credit amounts are displayed <b>without</b> brackets or minus signs.
	For every amount listed, there is a "D" or "C" in the "D/C" column.
	Accounts without accruals or encumbrances are left blank - no zero amounts.
	General Ledger Account Number agrees with account description.
	GL's 1400, GL 1500 GL 3110, and GL 3400 are recorded at the lower GL level of 1410/1420, 1540/1590, 3114/3115, 3410/3420.

**REPORT 1 - REPORT OF ACCRUALS TO CONTROLLER'S ACCOUNTS  
(continued)**

	Subsidiary fields are not zero-filled. (Should contain only a 4-digit fund number or a GL account preceded by a zero.)
	Accruals to Due From Other Funds, GL 1410, and Due To Other Funds, GL 3114, include subsidiary numbers identifying the fund number of the other fund involved.
	Subsidiary numbers are not included for Due From Other Appropriations, GL 1420 or Due To Other Appropriations, GL 3115.
	Subsidiary information for GL's 1390 and 1600 must identify the offsetting A/R account number, preceded by a zero. (For example 1600.01319).
	Prepayments to Service Revolving Fund (SRF), GL 1730.0666, and Prepayments to State Compensation Insurance Fund (SCIF), GL 1730.0512 are not included.
	Prepayments to Architecture Revolving Fund, GL 1730, and the corresponding Reserve for Prepaid Items, GL 5330, identify fund number 0602 as the subsidiary number.
	Accrual amount reported for GL 3410 - Revenue Collected in Advance or GL 3420 - Reimbursements Collected in Advance, represents only the advance collections which are still in General Cash, not amounts previously remitted to SCO. When the amounts shown on Report 1 are applied to Controller's June 30 balance, the result should equal the amounts shown on Reports 7 and 8.
	Forms 571A, 571B, and 571 A/B (if used) agree with column totals on Report 2, except Prepayments not included on Report 1. Note: The Deferred Credits column on Report 2 may include accruals for more than one GL account, but must be separated on Report 1.
	Forms 571A, 571B, and 571 A/B agree with GL accounts on Report 8, Post-Closing TB.
	GL's 1410, 3114, 3410, and 3420 entries agree with Report 8; Post Closing TB-Subsidiaries on File.
	Forms 571C and 571D (if used) agree with Net Total Accruals per Agency column (last column) on Report 2 (opposite sign), except SRF and SCIF Prepayments.
	Accruals for abatements or reimbursements to reverted appropriations are credited to Refunds to Reverted Appropriations in Prior Fiscal Year.
	No expenditure or transfer accruals are reported for any reverting appropriations that will not be revived by SCO in the current year.
	Accounts not listed on pre-printed Form 571C, are included on Form 571D and verified with SCO.
	Encumbrance amounts are equal to or less than the accrual amount. Debit and credit signs for the encumbrance are the same as the related accrual for an individual account.
	Encumbrances on forms 571C and 571D (if used) agree with B06 Final Budget Report Total Encumbrances/Allocated Encumbrances for each appropriation item (not including the amount of Encumbrances related to Scheduled Reimbursements). Encumbrances are posted to the proper detail account.
	Net Debits/Credits on all pages (Encumbrances and Accruals) equal zero.

**REPORT 2 - ACCRUAL WORKSHEET**

	<p>Column totals agree with General Ledger accounts on the following reports:                  Report 7 (excluding nominal accounts and Fund Balance Clearing), and                  Report 8  <u>Note:</u> Some columns on Report 2 may contain more than one GL account.</p>					
	<p>Accrual amount reported for GL 3400 – Advance Collections, represents only the advance collections which are still in General Cash, or Cash In Transit to SCO. Any amounts already received by SCO are excluded.</p>					
	<p>Uncleared Collections, Advance Collections, Sales Tax, Provision for Deferred Receivables, and the ORF Adjustment lines should net to zero in the Net Total Accruals per Agency column.</p>					
	<p>For <u>shared funds</u>, total agrees with GL 5570 (opposite sign) on Report 8;   <u>Note:</u> GL 5570 will differ by the amount of any Advance Collections (GL3400) remitted to SCO.                   OR                   For <u>non-shared funds</u>:</p> <table style="margin-left: auto; margin-right: auto;"> <tr> <td>General Ledger Account 1140</td> </tr> <tr> <td>+ General Ledger Account 1210</td> </tr> <tr> <td>+ General Ledger Account 3400</td> </tr> <tr> <td>+ <u>General Ledger Account 5530</u></td> </tr> <tr> <td>= Report 2 Total (Opposite Sign)</td> </tr> </table>	General Ledger Account 1140	+ General Ledger Account 1210	+ General Ledger Account 3400	+ <u>General Ledger Account 5530</u>	= Report 2 Total (Opposite Sign)
General Ledger Account 1140						
+ General Ledger Account 1210						
+ General Ledger Account 3400						
+ <u>General Ledger Account 5530</u>						
= Report 2 Total (Opposite Sign)						
	<p>Grand total agrees with the total "Apply Current Year Accruals" on Report 15.</p>					

**REPORT 3 - ADJUSTMENTS TO CONTROLLER'S ACCOUNTS**

	<p>For governmental cost funds, amounts reported should be adjustments that are needed to correct account balances on SCO records as of June 30.</p>
	<p>For Non-Governmental Cost Funds Report 3 is submitted only for corrections to GL's 1140, 1210, 1730, and/or 2120. Submit Form 576A only. Adjustment is amount needed to bring agency balance into agreement with the SCO's balance as of June 30.</p>
	<p>Agency name, organization code, fund name and fund number are included on <u>every</u> page.</p>
	<p>All amounts are displayed <u>with</u> two decimal places and <u>without</u> \$\$\$\$ signs.</p>
	<p>Amount column is blank for accounts without adjustments - no zero amounts.</p>
	<p>Sum of Forms 576A and Form 576B net to zero.</p>
	<p>Credit amounts are displayed <u>without</u> brackets or minus signs.</p>
	<p>Adjustments to Due From Other Funds (GL 1410) and Due To Other Funds (GL 3114) include subsidiary numbers reflecting the fund number of the other fund involved.</p>
	<p>Subsidiary numbers are not included for Due From Other Appropriations (GL 1420) or Due To Other Appropriations (GL 3115).</p>

**REPORT 3 - ADJUSTMENTS TO CONTROLLER'S ACCOUNTS  
(continued)**

	Amount(s) on Form 576B agrees with adjustment reported on: Report 5 Report 15 Transaction Request form
	Debits and Credits on Form 576B for each fund agree with Debits and Credits on Transaction Request Form.
	Copies of the Transaction Request forms explaining the adjustments are attached to Report 3. Each adjustment on Report 3 is cross-referenced to the appropriate Transaction Request form.
	No adjustments are reported for reverting appropriations that will not be revived by SCO in the current year.

**REPORT 4 - STATEMENT OF REVENUE (Q26)**

	Only Current Year Revenue is reported (Q26 FM=PY; Period=C).
	Accruals agree with corresponding accruals on Report 1, Form 571C and 571D, (if used).
	Adjustments to Controller's Accounts agree with Report 3, Form 576B.

**REPORT 5 - FINAL RECONCILIATION OF  
CONTROLLER'S ACCOUNTS WITH FINAL BUDGET REPORT**

	Preprinted amounts are not altered. If Agency does not agree with any preprinted amount, footnote the amount per the agency's records.
	All amounts are displayed <b>with</b> two decimal places and <b>without</b> \$\$\$\$ signs.
	Adjustments agree with corresponding adjustments on Report 3, Form 576B.
	Accruals agree with corresponding accruals on Report 1, Form 571C and 571D (if used).
	Adjustments to Controller's accounts and accruals are posted to both the expenditure and the appropriation balance column.
	Executive Orders and /or Budget Revisions approved by the Department of Finance by June 30, but not yet recorded on Controller's records are summarized on the Pending Budget Revisions/Allocation Orders/Executive Orders line in the appropriation balance column.
	Allocation Orders not yet recorded on Controller's records by June 30 are summarized on the Pending Budget Revisions/Allocation Orders/Executive Orders line in the appropriation balance column.
	Expenditure totals and appropriation balances agree with corresponding totals on Report 6 (except reverting year appropriation balance = 0).
	Total appropriation balance is zero or a credit amount.

**REPORT 6 - FINAL BUDGET REPORT (BO6)**

**Report 6 is not submitted to SCO. It is kept on file for audit purposes.**

	Balance for <b>each program/category</b> does not reflect a deficit.
	Expenditures totals and appropriation balances agree with corresponding totals on Report 5 (except reverting year appropriation balance = 0 on Report 5).
	Expenditures <b>by program/category</b> agree with Expenditures column on Report 15.
	Reimbursements agree with Reimbursement column on Report 15.

**REPORT 7 - PRE-CLOSING TRIAL BALANCE (GO2)**

**In addition to Report No's 7 and 8, a G01 Report (FM=PY, P=Y) must be submitted for all shared Non-Governmental cost funds.**

	General Ledger Account amounts agree with Report 8 down to Fund Balance. (Exception GL's 1400, 1500, 3110 are at a lower level on Report 8).
	Due from Federal Government GL 1510 is used only in the Federal Trust Fund.
	For Federal Trust Fund, GL 8000 (Revenue) and GL 9000 (Expenditures) equal.
	For non-shared funds, GL 1140 and GL 1210 have a debit balance.
	For the Special Deposit Fund (0942), report is at fund, not fund detail level.
	For bond funds, a Report 7 is included at both fund and fund detail level.
	For Federal Trust Fund, GL 5530 is zero.
	<u>Note:</u> If money is being returned to the Federal Government in the upcoming fiscal year, a credit balance may be reported in this account with an explanation footnoted.
	For Federal Trust Fund, Cash in State Treasury (GL 1140) equals the SCO June 30 total balances in the "C" accounts of the "44" accounts and the appropriated accounts combined.

**REPORT 8 - POST-CLOSING TRIAL BALANCE (GO2)**

	For non-shared funds, GL 5530 Fund Balance has a credit or zero balance.
	<u>Note:</u> An explanation must be provided if there is a deficit in the fund, indicated by a debit balance in GL 5530.

**REPORT 9 - ANALYSIS OF CHANGE IN FUND BALANCE (GO4)  
FOR NON-GOVERNMENTAL COST FUNDS**

**Submit only for non-governmental, non-shared funds. For Special Deposit Fund (0942), submit this report at the fund detail level.**

	Beginning Fund Balance agrees with ending Fund Balance from Prior Year's Report 9 (include any adjustments made by Controller's after submission of reports).
	Receipts agree with General Ledger Account Receipts on Report 7.
	Expenditures agree with General Ledger Account Expenditures on Report 7.
	Ending Fund Balance agrees with Fund Balance (opposite sign) on Report 8.
	Fund Balance for the Federal Trust Fund is zero.
	A footnote is included to explain adjustments that changed the prior year's ending fund balance.

**REPORT 13 - REPORT OF EXPENDITURES OF FEDERAL FUNDS (Q34)**

**Report 13 is not submitted to SCO. It is kept on file for audit purposes.**

	The Grand Total of expenditures equals GL 9000 (Expenditures) on the Pre-Closing Trial Balance for the Federal Trust Fund.
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**REPORT 14 - REPORT OF BANK AND/OR SAVINGS AND LOAN  
ASSOCIATION ACCOUNTS OUTSIDE STATE TREASURY**

**A zero balance account (ZBA), to accept credit cards as a means of payment, is considered an account outside the state treasury and must be included on Report 14.**

	Only <u>one</u> report per "agency" - original is sent to State Treasurer's Office. Use Form STD 445, revised 6/98.
	Agency name and organization code appear on the report.
	If there are no accounts outside the State Treasury, indicate on the certification letter.

**REPORT 15 - RECONCILIATION OF AGENCY  
ACCOUNTS WITH TRANSACTIONS PER STATE CONTROLLER**

	All amounts are displayed <b>with</b> two decimal places and <b>without</b> \$\$\$\$ signs.
	Amounts in the Transactions per Controller column agree with the balances on the Controller's records as of June 30.
	Amounts posted in Reverse Prior Year Accruals column agree with amounts posted in Apply Current Year Accruals column (opposite sign) on the previous year's Report 15.
	Amounts posted in Reverse Prior Year Adjust to SCO Accts column agree with amounts posted in Apply Current Year Adjust to SCO column (opposite sign) on the previous year's Report 15.
	Amounts posted in Apply Current Year Accruals column agree with accruals on Report 2 (opposite sign).
	Amounts posted to Apply Current Year Adjust. to SCO Accts column agree with adjustments on Report 3.
	Total of the left side of the report (Column G) agrees with the total of the Transactions for Agency Accounts columns on the right side of the report.
	Total in Column "G" for each Clearing Account is zero.
	Totals in the Transactions per Agency Accounts columns agree with the nominal account balances on Report 7.
	Amounts posted in Reverse Prior Year Adjust Made by SCO agree with amounts in SCO's Prior Year Accrual Summary report (opposite sign).
	Total of "Accruals-Apply Current Year" column agrees with GL 5570 on Report 8 and total on Report 2 (reverse signs) for non-shared funds.  <u>Note:</u> GL 5570 will differ by the amount of any Advance Collections (GL3400) Remitted to SCO.  AND  If the Fund is <u>Non-Shared</u> , total of "Accruals-Apply Current Year" column on Report 15 agrees with the total on Report 2 (reverse signs) and the sum of:  General Ledger Account 1140 + General Ledger Account 1210 + General Ledger Account 3410 + General Ledger Account 5530

**REPORT 18 - STATEMENT OF CHANGES IN GENERAL FIXED ASSETS (G05)**

	Amounts agree with Property Ledger Reconciliation.
	Beginning balances agree with the previous year's ending balances.
	A footnote is included if an adjustment to the beginning balance is needed.
	Report is requested at fund detail level.
	Ending balances are all debit amounts.

**REPORT 19 - STATEMENT OF GENERAL FIXED ASSETS (G05)**

	Ending balance agrees with ending balance on Report 18.
	Total of all general fixed assets of the agency is reflected on the Report.

**REPORT 20 - STATEMENT OF FINANCIAL CONDITION (G04)**

	Amounts agree with corresponding GL Accounts on Report 8.
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**REPORT 22 - STATEMENT OF CONTINGENT LIABILITIES**

**Report should include contingencies for Federal audit exceptions, other audit exceptions and pending litigation.**

	Amounts shown are not reflected in any general ledger account.
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**FUND BALANCE-CLEARING**

<p>The Fund Balance-Clearing Account must agree on the following year-end reports, with the exception of any Advance Collections (GL3400) remitted to SCO.</p> <p>The signs (+/-) indicate the appropriate sign for each report.</p>	
	5570
REPORT 2 - Total in the Net Total Accruals Per Agency	-
REPORT 8 - GL 5570	+
REPORT 15 - Total of Current Year Accruals	-

**REVISIONS TO YEAR-END REPORTS**

	Report contains revisions needed to correct amounts previously submitted on Report 1 and Report 3.
	Amounts on this report, plus amounts on Report 1 and Report 3 that were originally submitted to SCO, agree with the agency's revised balances.
	Agency name, organization code, fund name and fund number are included on <b>every</b> page.
	All amounts are displayed <b>with</b> two decimal places and <b>without</b> \$\$\$\$ signs.
	Net Debits/Credits on equal zero.
	Credit amounts are displayed <b>without</b> brackets or minus signs.
	GL's 1400, GL 1500 and GL 3110 are recorded at the lower GL level of 1410/1420, 1540/1590 or 3114/3115.
	Accruals to Due From Other Funds (GL 1410) and Due To Other Funds (GL 3114) include subsidiary numbers identifying the fund number of the other fund involved.
	Subsidiary numbers are not included for Due From Other Appropriations (GL 1420) or Due To Other Appropriations (GL 3115).
	Subsidiary information for GL's 1390 and 1600 must identify the offsetting A/R account number, preceded by a zero. (For example 1600.01319).
	Attachments explaining the revisions are included with this report. Each adjustment on the report is cross-referenced to the appropriate attachment.