

Year-End Session II Training
Exercise – Report No. 15

Prepare Report No. 15, Reconciliation of Agency Accounts with Transactions per State Controller using the source documents and steps below.

Source Documents:

- Final (998) SCO/Agency Reconciliation
- DFQ_GL_15_SCO_ENDING_BALANCE
- SCO Prior Year Accrual Summary Report for FY 20XX-XX
- Report 2, Accrual Worksheet
- Report 6, Final Budget Report
- Report 4, Statement of Revenue
- Report 7, Pre-Closing Trial Balance

Steps to prepare Report No. 15:

1. **Column A** – Use the DFQ_GL_15_SCO_ENDING_BALANCE query to input the 'Ending Expend/Revenue' amount for each account (same sign). For Categories 96, 97, and 98, input the amount of the advance from the Ending Avail/Unrealized column (same sign).
2. **Columns B to D** – Use the SCO Prior Year Accrual Summary Report to input the adjustments, accruals, and corrections for each account (opposite sign).
3. **Column E** – There are no Report 3 items for this exercise.
4. **Column F** – Use the Report 2, 'Net Total Accruals per Agency' column to input the total accrual amounts for each account (opposite sign).
5. **Column G** – This is a calculated field. Column G is the sum of Columns A-F.
6. **Column H** – For prior year revenue, use the Final (998) SCO/Agency Reconciliation, 'Balance per Department's Records' to input the total revenue amount for each revenue account (same sign). For current year revenue, use Report No. 4 to input the total revenue amount for each revenue account (opposite sign).
7. **Column I and J** – Use Report No. 6 and input amount from the 'Budgetary Expenditures' column for Regular Appropriations and Schedule Reimbursements (same sign).
8. **Column K** – Use the Final (998) SCO/Agency Reconciliation to input the amount for transfers from other funds (same sign).
9. **Column L** – Use Report 7 to input the GLAN 9891 balance to the Refunds to Reverted Appropriations account (same sign).
10. **Column M** – (There are no statewide assessments for this exercise.)
11. Validate that the balances for Columns H through M match Report No. 7, GLAN balances.
12. Validate that Column G matches with Columns H through M.