

## Year-End Report No. 15 – Reconciliation of Agency Accounts with Transactions per State Controller

### Purpose

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The Year-End Report No. 15, Reconciliation of Agency Accounts with Transactions per State Controller, assures the accuracy and completeness of a department's year-end financial reports by presenting a reconciliation of a department's nominal accounts (i.e., revenue, reimbursement, transfer, and expenditure accounts) with transactions per the State Controller's Office (SCO) as of June 30.

Report No. 15 is required for governmental cost funds and bond funds. SCO will refer to this report to obtain additional information that may help resolve any discrepancies in Report No. 1, Report of Accruals to Controller's Accounts, and or Report No. 3, Adjustments to Controller's Accounts.

### Reference Documents

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- SAM Section [7976](#)
- Report No. 2, Accrual Worksheet
- Report No. 3, Adjustments to Controller's Accounts
- Report No. 4, Statement of Revenue
- Report No. 5, Final Reconciliation of Controller's Accounts with Final Budget Report/Agency Records
- Report No. 6, Final Budget Report
- Report No. 7, Pre-Closing Trial Balance
- Report No. 8, Post-Closing Trial Balance
- Subsidiaries on File
- Final (998) SCO/Agency Reconciliation Worksheet
- SCO Agency Reconciliation Report (Tab Run) or DFQ\_GL\_15\_SCO\_ENDING\_BALANCE query
- SCO Prior Year Accrual Summary Report
- SCO Year-End Financial Reports Procedure Manual (Budgetary/Legal Basis)
- Year-End Financial Reports Checklist

### How to Prepare

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Report No. 15 is an input document that departments manually prepare. The blank form is available on the Department of Finance website at <https://dof.ca.gov/accounting/fiscal-resources-for-accounting/>.

Complete Report No. 15 after preparing the fund's Report Nos. 2, 3, 4, 6, 7, 8, and Subsidiaries on File.

The instructions on the following page are followed by illustrations below:

[Illustration 1 - Report No. 15 Reference Guide](#)

[Illustration 2 - Completed Report No. 15 for Governmental/General Fund](#)

[Illustration 3 - DFQ\\_GL\\_15\\_SCO\\_ENDING\\_BALANCE query](#)

[Illustration 4 - SCO Prior Year Accrual Summary Report](#)

[Illustration 5 - Completed Report No. 2 for Governmental/General Fund](#)

[Illustration 6 - Report No. 4 and Final \(998\) SCO/Agency Reconciliation Worksheet](#)

[Illustration 7 - Report No. 6](#)

[Illustration 8 - Report No. 7](#)

## Report Preparation Guide

### Year-End Report No. 15 – Reconciliation of Agency Accounts with Transactions per State Controller

#### Instructions

Each numbered and lettered item in the following instructions references a corresponding numbered and lettered field in illustrations 1 to 8. **Note: Rows 1 to 3 are examples for training purposes only; however, listing the accounts in the order displayed on the SCO Agency Reconciliation Report in the legacy values is recommended.**

<b>LIST OF ACCOUNTS FROM THE SCO AGENCY RECONCILIATION REPORT (ROWS 1-3)</b>	
<b>1</b>	Create rows and list all SCO detail accounts (Account Type D and F) for the reverted year (RY) appropriations from the Final (998) SCO/Agency Reconciliation Worksheet.
<b>2</b>	Create rows and list all SCO detail accounts (Account Type R, D, F, and T) for the prior year (PY) revenue and appropriations from the Final (998) SCO/Agency Reconciliation Worksheet.
<b>3</b>	<p>Create rows and list all SCO detailed accounts (Account Type R, D, F, and T) for the current year (CY) revenue and appropriations from the Final (998) SCO/Agency Reconciliation Worksheet.</p> <p>Additionally, create rows and list Category 96 - State Compensation Insurance Fund (SCIF), Category 97 - Office Revolving Fund (ORF) Advance, and Category 98 - Service Revolving Fund (SRF).</p>
<b>4</b>	<p>If applicable, create rows for Statewide Assessments.</p> <ul style="list-style-type: none"> <li>• BU 9900 – Pro Rata Assessments</li> <li>• BU 9892 – SB84 Supplementary Pension Assessments</li> </ul>
<b>TRANSACTIONS PER CONTROLLER (COLUMN A)</b>	
<b>A</b>	<p><b>Per State Controller 06/30/20XX</b> – Enter the amounts from the 'Expend/Revenue' column of the June 30 SCO Agency Reconciliation Report or DFQ_GL_15_SCO_ENDING_BALANCE query. <b>Exceptions: Enter the current year revolving fund amount and the prepayments amount from the 'Advances' column on the June 30 SCO Agency Reconciliation Report or 'Avail/Unrealized' column of the DFQ_GL_15_SCO_ENDING_BALANCE query.</b></p> <p><b>Note: The total amount in the Transactions per Controller column must agree with the balances on the SCO's records as of June 30.</b></p>
<b>REVERSE PRIOR YEAR (COLUMNS B-D)</b>	
<b>B</b>	<b>Adjustments to Controller's Account</b> - Enter the amounts from the SCO Prior Year Accrual Summary Report, Prior Year Adjustment column, or prior year's Report No. 15, Adjustments to SCO Accounts (Column E) (opposite sign).
<b>C</b>	<b>Accruals</b> - Enter the amounts from the SCO Prior Year Accrual Summary Report, Prior Year Accrual column, or prior year's Report No. 15, Accruals (Column F) (opposite sign).
<b>D</b>	<b>Corrections Made by Controller's</b> - Enter the amounts from the SCO Prior Year Accrual Summary Report, SCO Change Amount column, or current year Report No. 5, Reverse Prior Year Corrections Made by Controller's Office (same sign).
<b>APPLY CURRENT YEAR (COLUMNS E-F)</b>	
<b>E</b>	<p><b>Adjustments to Controller's Accounts</b> - Enter the current year adjustments to SCO accounts' amounts from Report No. 3, Form 576B (same sign).</p> <p><b>Note: The total of column E should agree with the 'Net Debits/Credits' on Report No. 3.</b></p>

# Report Preparation Guide

## Year-End Report No. 15 – Reconciliation of Agency Accounts with Transactions per State Controller

### Instructions (continue)

<b>F</b>	<p><b>Accruals</b> - Enter the current year's accruals from the last column of Report No. 2, Net Total Accruals Per Agency (opposite sign).</p> <p><b>Note: The total of column F should agree with the 'Net Total Accruals Per Agency' column on Report No. 2 (opposite sign).</b></p>
<b>TOTAL OF COLUMNS A-F (COLUMN G)</b>	
<b>G</b>	Add columns A-F down and across.
<b>TRANSACTIONS FOR AGENCY ACCOUNTS (COLUMNS H-M)</b>	
<b>H</b>	<p><b>Revenue (8000)</b> - Enter amounts from the current year Report No. 4, Balance column (opposite sign) and Final (998) SCO/Agency Reconciliation Worksheet, Prior Year(s) Balance per Department's Records (same sign).</p> <p><b>Note: The total amount must agree with the GL 8000 amount on Report No. 7</b></p>
<b>I</b>	<p><b>Reimbursements (8100)</b> – Enter amounts from Report No. 6, Budgetary Expenditures column for each Schedule Reimbursements line item (same sign).</p> <p><b>Note: The total amount must agree with the GL 8100 amount on Report No. 7.</b></p>
<b>J</b>	<p><b>Appropriation Expenditures (9000)</b> – Enter amounts from Report No. 6, Budgetary Expenditures column for each Regular Appropriations line item (same sign).</p> <p><b>Note: The total amount must agree with the GL 9000 amount on Report No. 7. Any difference between Report No. 7 GL 9000 and Report 15 Column (J) is the Statewide Assessments Column (M).</b></p>
<b>K</b>	<p><b>Transfers From Other Funds (9811)</b> – Enter the amount from the Final (998) SCO/Agency Reconciliation Worksheet, current and prior year transfers (same sign).</p> <p><b>Note: The total amount must agree with the GL 9811 amount on Report No. 7</b></p>
<b>L</b>	<p><b>Transfers To Other Funds (9812)</b> – Enter amounts from Report No. 6, Budgetary Expenditures column for Revenue Transfers to Other Funds line item (same sign).</p> <p><b>Note: The total amount must agree with the GL 9812 amount on Report No. 7</b></p>
<b>M</b>	<p><b>Refunds to Reverted Appropriations (9891)</b> – Enter the amount from Report No. 7, GL 9891 (same sign).</p>
<b>STATEWIDE ASSESSMENTS (COLUMN N)</b>	
<b>N</b>	<p>Enter Statewide Assessments for the Pro Rata and SB 84 Supplementary Pension Assessments posted in the BUDLEGAL ledger from Report No. 7 (COA version) (same sign).</p> <p>Pro Rata Assessments Accounts (COA):</p> <ul style="list-style-type: none"> <li>6512400 - Unappropriated Transfers Out – Pro Rata</li> <li>6524000 - Unappropriated Transfers In – Pro Rata</li> </ul> <p>SB 84 Supplementary Pension Assessments Account (COA):</p> <ul style="list-style-type: none"> <li>6512500 - Unappropriated Transfers Out – Supplemental Pension</li> </ul> <p><b>Note: Only the Administering Agency will record and report Statewide Assessments. Pro Rata and SB 84 Pension Assessments are transfers posted at the fund level. These statewide assessments are displayed within UCM GL 9000 and UCM GL 9998 on Report No. 7 for presentation purposes only.</b></p>

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Controller

REPORT 15 - RECONCILIATION OF AGENCY ACCOUNTS WITH TRANSACTION PER STATE CONTROLLER  
Department of Training - 1234  
Fund 0001  
Fiscal Year 20XX-XX

List detail appropriation accounts from the SCO Agency Reconciliation Report.	Per State Controller 06/30/20XX	Reverse Prior Year			Apply Current Year		TOTAL	Transactions per Agency Accounts						
		Adjustments To SCO Accounts	Accruals	Corrections Made by Controller's	Adjustments To SCO Accounts	Accruals		Revenue (8000)	Reimbursements (8100)	Appropriation Expenditures (9000)	Transfers From Other Funds (9811)	Transfers To Other Funds (9812)	Refunds to Reverted Appns (9891)	Statewide Assessments (9000 & 9998)
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)
ITEM 1234-001-0001, CHAPTER XX/XX (REVERTED YEAR)														
<div>1 - List all SCO detail accounts for reverted year appropriations. (Account Types D and F)</div>	<div>Use the SCO Tab Run or DFG_GL_15 to input the ending Expend/ Revenue amount for each account (same sign).</div> <div>Exceptions: Enter the current year revolving fund amount and the prepayments amount from the 'Advances' column on the June 30 SCO Agency Reconciliation Report or 'Avail/Unrealized' column of the DFG_GL_15 SCO_ENDING_BALANCE query.</div> <div>Note: The total amount in the Transactions per Controller column must agree with the balances on the SCO's records as of June 30.</div>	Enter the amounts from the SCO Prior Year Accrual Summary Report, Prior Year Adjustment column, or prior year's Report No. 15, Adjustments to SCO Accounts (Column E) (opposite sign).	Enter the amounts from the SCO Prior Year Accrual Summary Report, Prior Year Accrual column, or prior year's Report No. 15, Accruals (Column F) (opposite sign).	Enter the amounts from the SCO Prior Year Accrual Summary Report, SCO Change Amount column, or current year Report No. 5, Reverse Prior Year Corrections Made by Controller's Office (same sign).	Enter the current year adjustments to SCO accounts' amounts from Report No. 3, Form 576B (same sign).	Enter the current year's accruals from the last column of Report No. 2, Net Total Accruals Per Agency (opposite sign).	Total of each line Columns A-F.  Line Totals should agree with "Transactions for Agency Accounts" in Columns H-M.  Program 99 Clearing accounts must net to 0 (zero).	Enter amounts from the current year Report No. 4, Balance column (opposite sign) and Final (998) SCO/Agency Reconciliation Worksheet, Prior Year(s) Balance per Department's Records (same sign).	Enter amounts from Report No. 6, Budgetary Expenditures column for each Schedule Reimbursement line item (same sign).	Enter amounts from Report No. 6, Budgetary Expenditures column for each Regular Appropriation line item (same sign).	Enter the amount from the Final (998) SCO Agency Reconciliation Worksheet, current and prior year transfers (same sign).	Enter amounts from Report No. 6, Budgetary Expenditures column for Revenue Transfers to Other Funds (same sign).	Enter the amount from Report No. 7, GL 9891 (same sign).	<div>The Fund Administrator must record and include statewide assessments. This column is independent and does not balance with other columns. Statewide assessments impact Special Funds only.</div> <div>Enter Statewide Assessments for the Pro Rata and SB 84 Supplementary Pension Assessments posted in the BUDLEGAL ledger from Report No. 7 (COA version) (same sign).</div> <div>Pro Rata Assessments Accounts GL 9000 (COA): 6512400 6524000</div> <div>SB 84 Supplementary Pension Assessments Account GL 9998 (COA): 6512500</div>
ACCT TYPE R (PRIOR YEAR)														
<div>2 - List all SCO detail accounts for the prior year revenue. (Account Type R)</div>														
ITEM 1234-001-0001, CHAPTER XX/XX (PRIOR YEAR)														
<div>2 - List all SCO detail accounts for prior year appropriations. (Account Types D and F)</div>														
ACCT TYPE R (CURRENT YEAR)														
<div>3 - List all SCO detail accounts for the current year revenue. (Account Type R)</div>	065060 - Transfers From Fund 8506							Note: This amount must agree with the GL 8000 amount on Report No. 7	Note: This amount must agree with the GL 8100 amount on Report No. 7.	Note: Any difference between Report No. 7 GL 9000 and Report 15 Column (J) is the Pro Rata Assessments Column (N).	Note: The total amount must agree with the GL 9811 amount on Report No. 7	Note: The total amount must agree with the GL 9812 amount on Report No. 7		
ITEM 1234-001-0001, CHAPTER XX/XX (CURRENT YEAR)														
<div>3 - List all SCO detail accounts for current year appropriations. (Account Types D and F)</div>														
<div>3 - List SCO accounts for Categories 96, 97, and 98).</div>														
Statewide Assessments														
<div>4 - If applicable, list Statewide Assessments for BU 9900 - Pro Rata and BU 9892 - SB84 Supplementary Pension.</div>								0.00	Total of each column (H to M) should be equal to the corresponding GLAN on Pre-Closing Trial Balance (Report No. 7). Exception - Approp Expend (Column J) plus Pro Rata Statewide Assessments (Column N) equal to GL 9000 on Report No. 7.					
								0.00						
TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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Illustration 2 - Completed Report No. 15 for Governmental/General Fund

	Per State Controller's Office (SCO) 6/30/20XX	Reverse Prior Year			Apply Current Year		TOTAL	Transactions Per Agency Accounts					
		Adjustments to SCO Accounts	Accruals	Corrections Made by SCO	Adjustments to SCO Accounts	Accruals		Revenue (8000)	Reimbursements (8100)	Approp. Expenditures (9000)	Transfers From Other Fund (9811)	Refunds to Reverted Appns (GL 9891)	
		(A)	(B)	(C)	(D)	(E)		(F)	(G)	(H)	(I)	(J)	(K)
1 - Reverted Year (RY)	ITEM 1234-001-0001, CHAPTER XX/XX (REVERTED YEAR)												
	Program 10 - Annual Financial Plan	21,257.69		(22,194.81)			0.00	(937.12)			(937.12)		
	Program 20 - Program and Inf. System	7,275.82		(10,919.02)			0.00	(3,643.20)			(3,643.20)		
	Program 40-01 - Administration	3,553.30		(5,434.44)			0.00	(1,881.14)			(1,881.14)		
	Program 40-02 - Distributed Admin.	(3,553.30)		5,434.44			0.00	1,881.14			1,881.14		
	Program 99 - Clearing Account	11,606.55		(11,606.55)			0.00	0.00					
	Category 90 10 - Scheduled Reimbursements						0.00	0.00					
Category 90 20 - Scheduled Reimbursements						0.00	0.00						
2 - Prior Year (PY)	ACCT TYPE R (PRIOR YEAR)												
	161000 - Escheat-Checks, Warrants	1,370.39					0.00	1,370.39	1,370.39				
	161400 - Miscellaneous Revenue	(3,000.00)		3,000.00			(2,000.00)	(2,000.00)	(2,000.00)				
	385060 - Transfers From Fund 8506	(185,261,251.80)					(148,863.02)	(185,410,114.82)			(185,410,114.82)		
	500000 - Refunds to Reverted Appns	(2,379.52)					0.00	(2,379.52)				(2,379.52)	
	ITEM 1234-001-0001, CHAPTER XX/XX (PRIOR YEAR)												
	Program 10 - Annual Financial Plan	4,344,678.63		(4,410,635.62)			6,408.18	(59,548.81)			(59,548.81)		
	Program 20 - Program and Inf. System	2,083,243.82		(2,051,842.17)			(644.93)	30,756.72			30,756.72		
	Program 40-01 - Administration	1,473,051.55		(1,454,137.63)			501.78	19,415.70			19,415.70		
	Program 40-02 - Distributed Admin.	(1,473,051.55)		1,454,137.63			(501.78)	(19,415.70)			(19,415.70)		
Program 99 - Clearing Account	(8,145,856.63)		8,154,194.09			(8,337.46)	(0.00)						
Category 90 10 - Scheduled Reimbursements	(641,683.35)		898,735.35			(257,052.00)	0.00						
Category 90 20 - Scheduled Reimbursements	(720,627.24)		716,252.11			0.00	(4,375.13)		(4,375.13)				
3 - Current Year (CY)	ACCT TYPE R (CURRENT YEAR)												
	161000 - Escheat-Checks, Warrants	(1,030.60)					0.00	(1,030.60)	(1,030.60)				
	161400 - Miscellaneous Revenue	(2,289.96)					(1,050.00)	(3,339.96)	(3,339.96)				
	385060 - Transfers From Fund 8506	(5,592,568,943.00)					0.00	(5,592,568,943.00)			(5,592,568,943.00)		
	ITEM 1234-001-0001, CHAPTER XX/XX (CURRENT YEAR)		The total amount in the Transactions per Controller column must agree with the balances on the SCO's records as of June 30.		For shared funds, the Total Accruals (Column F) on the current year's Report No. 15 must agree with Fund Balance – Clearing (GL 5570) amount (same sign) on Report No. 8. Note: GL 5570 will differ by the Revenue/Reimbursements Received in Advance – Current (GLs 34XX) and Uncleared Collections (GL 3730) amount remitted to SCO.			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 (columns H - M)					
	Program 10 - Annual Financial Plan	28,453,159.83				3,550,018.46	32,003,178.29		32,003,178.29				
	Program 20 - Program and Inf. System	18,507,117.71				1,746,803.84	20,253,921.55		20,253,921.55				
	Program 40-01 - Administration	11,182,763.67				1,532,388.52	12,715,152.19		12,715,152.19				
	Program 40-02 - Distributed Admin.	(11,182,763.67)				(1,532,388.52)	(12,715,152.19)		(12,715,152.19)				
	Program 99 - Clearing Account	7,550,489.56				(7,550,489.56)	0.00						
	Category 90 10 - Scheduled Reimbursements	(2,440,398.00)				(558,753.78)	(2,999,151.78)		(2,999,151.78)				
	Category 90 20 - Scheduled Reimbursements	(4,161,928.22)				(963,708.15)	(5,125,636.37)		(5,125,636.37)				
	Category 96 - Advance to State Compensation Insurance Fund	1,617.99				(1,617.99)	0.00						
	Category 97 - Office Revolving Fund Advance	200,000.00				(200,000.00)	0.00	Total amount agree with GLs amounts on Report No. 7					
	Category 98 - Advance to Service Revolving Fund – Other Service	49,000.00		(49,000.00)	0.00								
TOTAL	(5,732,718,570.33)	0.00	3,264,983.38	0.00	0.00	(4,438,286.41)	(5,733,891,873.36)	(5,000.17)	(8,129,163.28)	52,223,727.43	(5,777,979,057.82)	(2,379.52)	



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Controller

Illustration 3 - DFQ\_GL\_15\_SCO\_ENDING\_BALANCE query

SCO Tab Run Ending Balance	35				
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\*Business Unit = 1234  
\*Beginning FY Date (7/1/YYYY) = 20XX-07-01  
\*Period Ending Date = 20XX-06-30  
Fund ~ (Blank for All) = 0001  
Sub-Fund ~(% or Blank for All) =

Report No. 15 (Column A)

BU	PERIOD ENDING DATE	FUND	SUB-FUND	ENY	REF	CA	PG	ELE	COM	TSK	ACCT TYPE	SOURCE FUND	ACCT SOURCE	ENDING BUDGET/ADJUST	ENDING EXPEND/REVENUE	ENDING AVAIL/UNREALIZED
1234	6/30/20XX	0001		20RY	001		10				D	0000000	000000	(21,257.69)	21,257.69	0.00
1234	6/30/20XX	0001		20RY	001		20				D	0000000	000000	(7,275.82)	7,275.82	0.00
1234	6/30/20XX	0001		20RY	001		40	01			D	0000000	000000	(3,553.30)	3,553.30	0.00
1234	6/30/20XX	0001		20RY	001		40	02			D	0000000	000000	3,553.30	(3,553.30)	0.00
1234	6/30/20XX	0001		20RY	001		99				D	0000000	000000	(11,606.55)	11,606.55	0.00
1234	6/30/20XX	0001		20RY	001	90	10				F	0001000	000000	0.00	0.00	0.00
1234	6/30/20XX	0001		20RY	001	90	20				F	0001000	000000	0.00	0.00	0.00
1234	6/30/20XX	0001		20RY	001	97					D	0000000	000000	0.00	0.00	0.00
1234	6/30/20XX	0001		20PY							R	0000000	161000	0.00	1,370.39	1,370.39
1234	6/30/20XX	0001		20PY							R	0000000	161400	0.00	(3,000.00)	(3,000.00)
1234	6/30/20XX	0001		20PY							R	0000000	0385060	0.00	(185,261,251.80)	(185,261,251.80)
1234	6/30/20XX	0001		20PY							R	0000000	500000	0.00	(2,379.52)	(2,379.52)
1234	6/30/20XX	0001		20PY	001		10				D	0000000	000000	(7,863,462.10)	4,344,678.63	(3,518,783.47)
1234	6/30/20XX	0001		20PY	001		20				D	0000000	000000	(9,462,034.42)	2,083,243.82	(7,378,790.60)
1234	6/30/20XX	0001		20PY	001		40	01			D	0000000	000000	(2,302,856.69)	1,473,051.55	(829,805.14)
1234	6/30/20XX	0001		20PY	001		40	02			D	0000000	000000	2,302,856.69	(1,473,051.55)	829,805.14
1234	6/30/20XX	0001		20PY	001		99				D	0000000	000000	8,154,194.09	(8,145,856.63)	8,337.46
1234	6/30/20XX	0001		20PY	001	90	10				F	0001000	000000	1,714,375.06	(641,683.35)	1,072,691.71
1234	6/30/20XX	0001		20PY	001	90	20				F	0001000	000000	3,976,227.50	(720,627.24)	3,255,600.26
1234	6/30/20XX	0001		20PY	001	96					D	0000000	000000	0.00	0.00	0.00
1234	6/30/20XX	0001		20PY	001	97					D	0000000	000000	0.00	0.00	0.00
1234	6/30/20XX	0001		20PY	001	98					D	0000000	000000	0.00	0.00	0.00
1234	6/30/20XX	0001		20CY							R	0000000	161000	0.00	(1,030.60)	(1,030.60)
1234	6/30/20XX	0001		20CY							R	0000000	161400	0.00	(2,289.96)	(2,289.96)
1234	6/30/20XX	0001		20CY							R	0000000	385060	0.00	(5,592,568,943.00)	(5,592,568,943.00)
1234	6/30/20XX	0001		20CY	001		10				D	0000000	000000	(39,803,000.00)	28,453,159.83	(11,349,840.17)
1234	6/30/20XX	0001		20CY	001		20				D	0000000	000000	(26,000,000.00)	18,507,117.71	(7,492,882.29)
1234	6/30/20XX	0001		20CY	001		40	01			D	0000000	000000	(15,498,000.00)	11,182,763.67	(4,315,236.33)
1234	6/30/20XX	0001		20CY	001		40	02			D	0000000	000000	15,498,000.00	(11,182,763.67)	4,315,236.33
1234	6/30/20XX	0001		20CY	001		99				D	0000000	000000	0.00	7,550,489.56	7,550,489.56
1234	6/30/20XX	0001		20CY	001	90	10				F	0001000	000000	3,000,000.00	(2,440,398.00)	559,602.00
1234	6/30/20XX	0001		20CY	001	90	20				F	0001000	000000	7,895,000.00	(4,161,928.22)	3,733,071.78
1234	6/30/20XX	0001		20CY	001	96					D	0000000	000000	0.00	0.00	1,617.99
1234	6/30/20XX	0001		20CY	001	97					D	0000000	000000	0.00	0.00	200,000.00
1234	6/30/20XX	0001		20CY	001	98					D	0000000	000000	0.00	0.00	49,000.00

Total 'Expend/Revenue'	(5,732,969,188.32)
Total Categories 96, 97, and 98	250,617.99
DFQ_GL_15 Must Agree with Report No. 15, Column A Total	(5,732,718,570.33)

Report Preparation Guide  
Year-End Report No. 15 – Reconciliation of Agency Accounts with Transactions per State  
Controller

Illustration 4 - SCO Prior Year Accrual Summary Report

STATE CONTROLLER'S OFFICE

PRIOR YEAR ACCRUAL SUMMARY REPORT FOR FISCAL YEAR 20XX-XX

												Report No. 15 (Column C) (opposit sign)	Report No. 15 (Column B) (opposit sign)	Report No. 15 (Column D) (opposit sign)
<u>AGENCY</u>	<u>FUND</u>	<u>FY</u>	<u>REF/ITEM</u>	<u>CAT</u>	<u>PROG</u>	<u>ELEM</u>	<u>COMP</u>	<u>TASK</u>	<u>TYPE</u> *	<u>SOURCE FUND</u>	<u>ACCOUNT</u>	<u>PRIOR YEAR ACCRUAL</u>	<u>PRIOR YEAR ADJUSTMENT</u>	<u>SCO CHANGE AMOUNT</u>
1234	0001000	20PY	001		10				D	0000000	000000000000	22,194.81	-	-
1234	0001000	20PY	001		20				D	0000000	000000000000	10,919.02	-	-
1234	0001000	20PY	001		40	01			D	0000000	000000000000	5,434.44	-	-
1234	0001000	20PY	001		40	02			D	0000000	000000000000	(5,434.44)	-	-
1234	0001000	20PY	001		99				D	0000000	000000000000	11,606.55	-	-
1234	0001000	20PY	001	90	10				F	0001000	000000000000	-	-	-
1234	0001000	20CY							R	0000000	00000161400	(3,000.00)	-	-
1234	0001000	20CY							R	0000000	'00000385060	-	-	-
1234	0001000	20CY	001		10				D	0000000	000000000000	4,410,635.62	-	-
1234	0001000	20CY	001		20				D	0000000	000000000000	2,051,842.17	-	-
1234	0001000	20CY	001		40	01			D	0000000	000000000000	1,454,137.63	-	-
1234	0001000	20CY	001		40	02			D	0000000	000000000000	(1,454,137.63)	-	-
1234	0001000	20CY	001		99				D	0000000	000000000000	(8,154,194.09)	-	-
1234	0001000	20CY	001	90	10				F	0001000	000000000000	(898,735.35)	-	-
1234	0001000	20CY	001	90	20				F	0001000	000000000000	(716,252.11)	-	-
1234	0001000	20CY	001	97					D	0000000	000000000000	-	-	-

\* Exclude Account Type 'C and Q' for illustration purposes.

Report Preparation Guide  
Year-End Report No. 15 – Reconciliation of Agency Accounts with Transactions per State  
Controller

Illustration 5 - Completed Report No. 2 for Governmental/General Fund

Illustration 5 - Completed Report No. 2 for Governmental/General Fund																	Report 15 (Column F) (opposite sign)	
		General Cash - CTS Accounts	Revolving Fund Cash	Cash on Hand	AR - Abatements	AR - Reimburse	AR - Revenue	AR-Other	Due From Other Funds	Due From Other Appns - Same Fund	Expense Advance	Prepay to Other Funds/Appns	Accounts Payable	Due To Other Funds	Due to Other Appns	Deferred Credits 1600 3410/3420/3430 3730 5330	NET TOTAL ACCRUALS PER AGENCY	
		1110	1130	1190	1311	1312	1313	1319	1410	1420	1710	1730	3010	3114	3115			
1 - Reverted Year (RY)	ITEM 1234-001-0001, CHAPTER XX/XX (REVERTED YEAR)																	
	Program 10 - Annual Financial Plan																0.00	
	Program 20 - Program and Inf. System		Reverted appropriations cannot have outstanding receivable, payable, or encumbrance documents.															0.00
	Program 40-01 - Administration		Outstanding accounts receivables abatements and reimbursements that are not cleared by June 30 must reclassify to GL 1319-Accounts Receivable–Other, offset by GL 1600-Provision for Deferred Receivables. See SAM Sections 8287, 8288, 10220, and 10603.															0.00
	Program 40-02 - Distributed Admin.		Close accounts payable and liquidate encumbrance documents (or move to another appropriation as appropriate) by June 30.See SAM Sections 8325, 8326, and 8340.															0.00
	Program 99 - Clearing Account		The State Controller's Office Agency Reconciliation Report, Reversion Date Column, provides appropriation reversion dates (commonly June 30).															0.00
	Category 90 10 - Scheduled Reimbursements																0.00	
	Category 90 20 - Scheduled Reimbursements																0.00	
2 - Prior Year (PY)	ACCT TYPE R (PRIOR YEAR)																	
	161000 - Escheat-Checks, Warrants																0.00	
	161400 - Miscellaneous Revenue						2,000.00										2,000.00	
	385060 - Transfers From Fund 8506								148,863.02								148,863.02	
	500000 - Refunds to Reverted Appns																	
	ITEM 1234-001-0001, CHAPTER XX/XX (PRIOR YEAR)																	
	Program 10 - Annual Financial Plan												(1,814.62)		(4,593.56)		(6,408.18)	
	Program 20 - Program and Inf. System									777.65			(132.72)				644.93	
3 - Current Year (CY)	Program 40-01 - Administration												(478.70)		(23.08)		(501.78)	
	Program 40-02 - Distributed Admin.									23.08			478.70				501.78	
	Program 99 - Clearing Account	583.80			3,831.45				697.46	4,622.63				(591.16)	(806.72)		8,337.46	
	Category 90 10 - Scheduled Reimbursements					230,802.00				26,250.00							257,052.00	
	Category 90 20 - Scheduled Reimbursements																0.00	
	ACCT TYPE R (CURRENT YEAR)																	
	161000 - Escheat-Checks, Warrants																0.00	
	161400 - Miscellaneous Revenue						1,050.00										1,050.00	
Misc. & RFA	385060 - Transfers From Fund 8506																0.00	
	ITEM 1234-001-0001, CHAPTER XX/XX (CURRENT YEAR)																	
	Program 10 - Annual Financial Plan												(532,913.20)	(710.00)	(3,016,395.26)		(3,550,018.46)	
	Program 20 - Program and Inf. System												(281,762.41)	(1,466.25)	(1,463,575.18)		(1,746,803.84)	
	Program 40-01 - Administration												(153,203.35)		(1,379,185.17)		(1,532,388.52)	
	Program 40-02 - Distributed Admin.									1,379,185.17			153,203.35				1,532,388.52	
	Program 99 - Clearing Account	74.12			9,769.30				3,404,467.94	5,856,305.61			(316,641.67)	(21,170.71)	(1,382,315.03)		7,550,489.56	
	Category 90 10 - Scheduled Reimbursements	541,611.78								17,142.00							558,753.78	
Category 90 20 - Scheduled Reimbursements	96,398.75				22,051.25			668,310.65	176,947.50							963,708.15		
Misc. & RFA	Category 96 - Advance to State Compensation Insurance Fund											1,617.99					1,617.99	
	Category 97 - Office Revolving Fund Advance		200,000.00														200,000.00	
	Category 98 - Advance to Service Revolving Fund – Other Service											49,000.00					49,000.00	
	MISC. ACCOUNTS																	
	Provisions for Deferred Receivables (DR 1312, 1319 / CR 1600)					5,000.00		5,174.29								(10,174.29)	0.00	
	Uncleared Collections (DR 1110 / CR 3730)	90.00														(90.00)	0.00	
	Prepayments to Architecture Revolving Fund (DR 1730 / CR 5330)											450,000.00				(450,000.00)	0.00	
	SUBTOTAL	638,758.45	200,000.00	0.00	13,600.75	257,853.25	3,050.00	5,174.29	4,222,339.07	7,461,253.64	0.00	500,617.99	(1,133,264.62)	(23,938.12)	(7,246,894.00)	(460,264.29)	4,438,286.41	
Misc. & RFA	Revolving Fund Adjustment		(10,029.84)	100.00							4,248.54		5,681.30				0.00	
	TOTAL	638,758.45	189,970.16	100.00	13,600.75	257,853.25	3,050.00	5,174.29	4,222,339.07	7,461,253.64	4,248.54	500,617.99	(1,127,583.32)	(23,938.12)	(7,246,894.00)	(460,264.29)	4,438,286.41	



**Report Preparation Guide**  
**Year-End Report No. 15 – Reconciliation of Agency Accounts with Transactions per State Controller**

Illustration 6 - Report No. 4 and Final (998) SCO/Agency Reconciliation Worksheet (Page 1 of 3)

**REPORT 4 - YEAR END STATEMENT OF REVENUE**

Department of Training - 1234

Fund 0001

Fiscal Year 20XX-XX

As of 06/30/20XX

**Business Unit :** 1234 - Department of Training

**Fund :** 0001 - General Fund

**Subfund:**

**Enactment Year** 20CY

**Report ID :** RPTGL065

**Run Date :** 08/15/20XX

**Run Time :** 10:39:02

**Adjustment Period :** 998

<u>Account</u>	<u>Description</u>	<u>Balance</u>	<u>Total</u>
161000	Escheat-Uncla	1,030.60	
	Ck/Warr/Bond/Cou		
161400	Miscellaneous Revenue	3,339.96	
<b>*Total Revenue</b>	0001		4,370.56

**Report No. 15**  
**(Column H) (opposit sign)**

RECONCILIATION OF STATE CONTROLLERS REVENUE WITH STATEMENT OF REVENUE, JUN 30, 20XX

TOTAL REVENUE PER STATE CONTROLLERS OFFICE		<u>3,320.56</u>
RECONCILING FACTORS:		
ACCRUALS PER REPORT OF ACCRUALS	<u>1,050.00</u>	
ADJUSTMENT TO CONTROLLERS ACCOUNTS	<u>          </u>	<u>1,050.00</u>
TOTAL REVENUE PER STATEMENT OF REVENUE		4,370.56

**Report Preparation Guide**  
**Year-End Report No. 15 – Reconciliation of Agency Accounts with Transactions per State Controller**

**Illustration 6 - Report No. 4 and Final (998) SCO/Agency Reconciliation Worksheet (Page 2 of 3)**

SCO/AGENCY RECONCILIATION WORKSHEET  FUND: 0001 - (GENERAL FUND) FY 20XX-XX As of 06/30/20XX - PERIOD 998 BUDLEGAL	ACCT TITLE	Prior Year(s) Revenue		Current Year Revenue		TOTAL Appropriations
		20PY Escheat-Checks, Warrants 4171400 R.0161000	20PY Miscellaneous Revenue 4172500 R.0161000	20CY Escheat-Checks, Warrants 4171400 R.0161000	20CY Miscellaneous Revenue 4172500 R.0161000	
Balance per SCO Agency Reconciliation Report		1,370.39	(3,000.00)	(1,030.60)	(2,289.96)	(4,950.17)
Current Year Accruals						
Receivables: (Enter GL Account Name & Number)						
Accounts Receivable - Revenue (GL 1313)	1200000		(2,000.00)		(1,050.00)	
Due from Other Funds (GL 1410)	1240000					
Due from Other Appropriations (GL 1420)	1240100					
Other Accrual Adjustments:						
Prior Year Accrual Reversal			3,000.00			3,000.00
SCO ADJUSTED BALANCE		1,370.39	(2,000.00)	(1,030.60)	(3,339.96)	(5,000.17)
Balance per Department's Records		1,370.39	(2,000.00)	(1,030.60)	(3,339.96)	(5,000.17)
Adjustments to FISCal:		Report No. 15 (Column H) (same sign)				
DEPARTMENT'S ADJUSTED BALANCE		1,370.39	(2,000.00)	(1,030.60)	(3,339.96)	(5,000.17)

Balance per  
Department's  
Records agree  
with the GL 8000  
amount on Report  
No. 7

**Report Preparation Guide**  
**Year-End Report No. 15 – Reconciliation of Agency Accounts with Transactions per State Controller**

**Illustration 6 - Report No. 4 and Final (998) SCO/Agency Reconciliation Worksheet (Page 3 of 3)**

		Prior Year's Transfers	Current Year's Transfers	
SCO/AGENCY RECONCILIATION WORKSHEET		20PY	20CY	
FUND: 0001 - (GENERAL FUND)	ACCT TITLE	Transfer from Fund 8506	Transfer from Fund 8506	TOTAL Appropriations
FY 20XX-XX		6340000	6340000	
As of 06/30/20XX - PERIOD 998 BUDLEGAL		R.0385060	R.0385060	
Balance per SCO Agency Reconciliation Report		(185,261,251.80)	(5,592,568,943.00)	(5,777,830,194.80)
Current Year Accruals				
Receivables: (Enter GL Account Name & Number)				
Accounts Receivable - Revenue (GL 1313)	1200000			0.00
Due from Other Funds (GL 1410)	1240000	(148,863.02)		(148,863.02)
Due from Other Appropriations (GL 1420)	1240100			0.00
Other Accrual Adjustments:				
Prior Year Accrual Reversal				0.00
SCO ADJUSTED BALANCE		(185,410,114.82)	(5,592,568,943.00)	(5,777,979,057.82)
Balance per Department's Records		Report No. 15		0.00
Adjustments to FISCal:		(Column K) (same sign)		
Revenue Transfers from Other Funds (GL 9811)	6340000	(185,410,114.82)	(5,592,568,943.00)	(5,777,979,057.82)
DEPARTMENT'S ADJUSTED BALANCE		(185,410,114.82)	(5,592,568,943.00)	(5,777,979,057.82)

Records agree with the GL 9811 amount on Report No. 7

# Report Preparation Guide

## Year-End Report No. 15 – Reconciliation of Agency Accounts with Transactions per State Controller

### Illustration 7 - Report No. 6 Reverted Year (Page 1 of 3)

REPORT 6 - FINAL BUDGET REPORT  
DEPARTMENT OF TRAINING - 1234  
FISCAL YEAR 20XX - XX  
AS OF 06/30/20XX

Fund: 0001 - General Fund  
Subfund: 000  
Reference: 00  
Enactment: 20RY

Report ID: RPTGL067  
Run Date: 8/15/20XX  
Run Time: 16:27:05  
Adjusting: 998

Budget Period	PG	EL	CMP	TSK	Appropriation Description			
Appropriation					Expenditures	Encumbrance/Allocated Encumbrance	Prior Year Encumbrance	Budgetary Expenditures
<b>REGULAR APPROPRIATIONS</b>								
20RY	6770				State Budget	0.00	21,593.19	-937.12
	-9,467,580.67				20,656.07			-9,468,517.79
20RY	6780				State Audits & Evaluations	0.00	10,503.36	-3,643.20
	-6,315,464.00				6,860.16			-6,319,107.20
20RY	9900100				Administration	0.00	5,227.44	-1,881.14
	-270,827.86				916.36			-272,709.00
20RY	9900200				Administration - Distributed	0.00	-5,227.44	1,881.14
	270,827.86				-3,346.30			272,709.00
<b>TOTAL FOR REGULAR APPROPRIATIONS:</b>								
	-15,783,044.67				27,516.23	0.00	32,096.55	-4,580.32
								-15,787,624.99
<b>SCHEDULED REIMBURSEMENTS</b>								
20RY	6770				State Budget	0.00	0.00	0.00
	1,207,083.65				0.00	0.00		1,207,083.65
20RY	6780				State Audits & Evaluations	0.00	0.00	0.00
	2,175,634.04				0.00	0.00		2,175,634.04
<b>TOTAL FOR SCHEDULED REIMBURSEMENTS:</b>								
	3,382,717.69				0.00	0.00	0.00	3,382,717.69
<b>TOTAL</b>		001						
	-12,400,326.98				27,516.23	0.00	32,096.55	-4,580.32
								-12,404,907.30

# Report Preparation Guide

## Year-End Report No. 15 – Reconciliation of Agency Accounts with Transactions per State Controller

### Illustration 7 - Report No. 6 Prior Year (Page 2 of 3)

#### REPORT 6 - FINAL BUDGET REPORT DEPARTMENT OF TRAINING - 1234 FISCAL YEAR 20XX - XX AS OF 06/30/20XX

**Fund:** 0001 - General Fund  
**Subfund:** 000  
**Reference:** 00  
**Enactment** 20PY

**Report ID:** RPTGL067  
**Run Date:** 8/15/20XX  
**Run Time:** 16:27:05  
**Adjusting** 998

Budget Period	PG	EL	CMP	TSK	Appropriation Description			
Appropriation				Expenditures	Encumbrance/Allocated Encumbrance	Prior Year Encumbrance	Budgetary Expenditures	Balance
<b>REGULAR APPROPRIATIONS</b>								
20PY	6770				State Budget			
	-3,452,826.48			405,201.05	1,814.62	466,564.48	-59,548.81	-3,512,375.29
20PY	6780				State Audits & Evaluations			
	-7,410,192.25			316,034.62	132.72	285,410.62	30,756.72	-7,379,435.53
				916.36				
20PY	9900100				Administration			
	-848,719.06			167,660.08	478.70	148,723.08	19,415.70	-829,303.36
20PY	9900200				Administration - Distributed			
	848,719.06			-167,660.08	-478.70	-148,723.08	-19,415.70	829,303.36
<b>TOTAL FOR REGULAR APPROPRIATIONS:</b>								
	-10,863,018.73			721,235.67	1,947.34	751,975.10	-28,792.09	-10,891,810.82
<b>SCHEDULED REIMBURSEMENTS</b>								
20PY	6770				State Budget			
	815,639.71			0.00	0.00	0.00	0.00	815,639.71
20PY	6780				State Audits & Evaluations			
	3,259,975.39			-4,375.13	0.00	0.00	-4,375.13	3,255,600.26
<b>TOTAL FOR SCHEDULED REIMBURSEMENTS:</b>								
	4,075,615.10			-4,375.13	0.00	0.00	-4,375.13	4,071,239.97
<b>TOTAL</b>		001						
	-6,787,403.63			716,860.54	1,947.34	751,975.10	-33,167.22	-6,820,570.85

Report No. 15  
(Column J) (same sign)

Report No. 15  
(Column I) (Same Sign)



# Report Preparation Guide

## Year-End Report No. 15 – Reconciliation of Agency Accounts with Transactions per State Controller

### Illustration 7 - Report No. 6 Current Year (Page 3 of 3)

REPORT 6 - FINAL BUDGET REPORT  
DEPARTMENT OF TRAINING - 1234  
FISCAL YEAR 20XX - XX  
AS OF 06/30/20XX

**Fund:** 0001 - General Fund  
**Subfund:** 000  
**Reference:** 00  
**Enactment:** 20CY

**Report ID:** RPTGL067  
**Run Date:** 8/15/20XX  
**Run Time:** 16:27:05  
**Adjusting:** 998

Budget Period	PG	EL	CMP	TSK	Appropriation Description					
Appropriation					Expenditures Encumbrance/Allocated Encumbrance	Prior Year Encumbrance	Budgetary Expenditures	Balance		
REGULAR APPROPRIATIONS										
20CY	6770				State Budget		Report No. 15 (Column J) (same sign)			
	-39,803,000.00				31,470,955.27	532,223.02		0.00	-7,799,821.71	
20CY	6780				State Audits & Evaluations					
	-26,000,000.00				19,989,586.03	264,335.52		0.00	-5,746,078.45	
20CY	9900100				Administration					
	-15,498,000.00				12,561,948.84	153,203.35	0.00	12,715,152.19	-2,782,847.81	
20CY	9900100				Administration - Distributed					
	15,498,000.00				-12,561,948.84	-153,203.35	0.00	-12,715,152.19	2,782,847.81	
TOTAL FOR REGULAR APPROPRIATIONS:										
	-65,803,000.00				51,460,541.30	796,558.54	0.00	52,257,099.84	-13,545,900.16	
SCHEDULED REIMBURSEMENTS										
20CY	6770				State Budget		Report No. 15 (Column I) (same sign)			
	3,000,000.00				-2,999,151.78	0.00		0.00	-2,999,151.78	848.22
20CY	6780				State Audits & Evaluations					
	7,895,000.00				-5,125,636.37	0.00	0.00	-5,125,636.37	2,769,363.63	
TOTAL FOR SCHEDULED REIMBURSEMENTS:										
	10,895,000.00				-8,124,788.15	0.00	0.00	-8,124,788.15	2,770,211.85	
TOTAL	001									
	-54,908,000.00				43,335,753.15	796,558.54	0.00	44,132,311.69	-10,775,688.31	
TOTAL FUND	0001									
	-74,095,730.61				44,080,129.92	798,505.88	784,071.65	44,094,564.15	-30,001,166.46	

Report No. 15  
(Column J) (same sign)

Report No. 15  
(Column I) (same sign)

# Report Preparation Guide

## Year-End Report No. 15 – Reconciliation of Agency Accounts with Transactions per State Controller

### Illustration 8 - Report No. 7

#### REPORT 7 - PRE-CLOSING TRIAL BALANCE

Department of Training - 1234

Fund 0001

Fiscal Year 20XX-XX

As of 06/30/20XX

**Business** 1234 - Department of Training  
**Fund:** 0001 - General Fund  
**Subfund:**

**Report ID:** RPTGL068  
**Run Date:** 8/15/20XX  
**Run Time:** 13:19:36  
**Adjustment Period:** 998  
**Ledger:** BUDLEGAL

GLA	ACCOUNT TITLE	DEBITS	CREDITS
1110	General Cash - CTS Accounts	638,758.45	
1130	Revolving Fund Cash	189,970.16	
1140	Cash in State Treasury	5,733,017,795.10	
1190	Cash on Hand	100.00	
1311	AR - Abatements	13,600.75	
1312	AR - Reimbursements	257,853.25	
1313	AR - Revenue	3,050.00	
1319	AR - Other	5,174.29	
1410	Due From Other Funds	4,222,339.07	
1420	Due From Approps - Same Fund	7,461,253.64	
1600	Provision For Deferred AR		10,174.29
1710	Expense Advances	4,248.54	
1730	Prepay to Other Funds/Approps	500,617.99	
3010	Accounts Payable		1,127,583.32
3114	Due to Other Funds		23,938.12
3115	Due to Other Appropriations		7,246,894.00
3730	Uncleared Collections		90.00
5330	Reserve-Prepaid Items		450,000.00
5570	Fund Balance - Clearing		3,564,208.15
8000	Revenue		5,000.17
8100	Reimbursements		8,129,163.28
9000	Appropriated Expenses	52,223,727.43	
9811	Transfers From Other Funds		5,777,979,057.82
9891	Refunds to Reverted Appropriat		2,379.52
<b>Fund</b>	<b>0001</b>	<b>5,798,538,488.67</b>	<b>5,798,538,488.67</b>

# Report Preparation Guide

## Year-End Report No. 15 – Reconciliation of Agency Accounts with Transactions per State Controller

### How to Validate

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Validate the completeness and accuracy of Report No. 15:

- Add all columns down and rows across on Report No. 15.
- All Clearing Account (Program 99) balances must equal zero in Column G.
- The total of Column B 'Reverse PY Adjustments to Controller's Accounts' should agree with the prior year's Report No. 15 total of Column E, opposite sign.
- The total of Column C 'Reverse PY Accruals' should agree with the prior year's Report 15 total of Column F, opposite sign.
- For shared funds, the Total Accruals (Column F) on the current year's Report No. 15 must agree with Fund Balance – Clearing (GL 5570) amount (same sign) on Report No. 8.  
Note: GL 5570 will differ by the Revenue/Reimbursements Received in Advance – Current (GLs 34XX) and Uncleared Collections (GL 3730) amount remitted to SCO.

OR

For non-shared funds:

GL 1140
+ GL 1210
+ GLs 34XX (remitted to SCO)
+ GL 3730 (remitted to SCO)
<u>+ GL 5530</u>
= Report No. 15 Total (same sign)

- The total of each column in the Transactions for Agency Accounts section (columns H-M) on Report No. 15 must agree with the corresponding nominal GL account balance on Report No. 7.
  - Exception - Appropriated Expenditures (Column J) plus Pro Rata Statewide Assessments (Column N) equal to GL 9000 on Report No. 7.
- Statewide Assessments (Column N) - The Fund Administrator must record and include statewide assessments, if applicable. This column is independent and does not balance with other columns. Statewide assessments impact Special Funds only.

### Important Notes and Tips

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- For any nominal GL account not listed in Report No. 15, use a preprinted column that will not otherwise be used or add a new column. See SAM Section [7976](#) for a sample illustration of Report No. 15, Transactions per Agency Accounts.
- Prior to converting Report No. 15 to PDF, ensure that column headers are repeated on top of any Report No. 2 file having more than one page so that account codes and titles appear on every page.