

Year-End Report No. 5 - Final Reconciliation of Controller's Accounts with Final Budget Report/Agency Records

Purpose

The Year-End Report No. 5, Final Reconciliation of Controller's Accounts with Final Budget Report/Agency Records, presents a reconciliation of a department's appropriation balances with the State Controller's Office (SCO) account balances as of June 30.

The difference between the SCO and the department account balances may consist of:

- Expenditure, reimbursement, and transfer accruals as reported on Report No. 1, Report of Accruals to Controllers Accounts.
- Adjustments as reported on Report No. 3, Adjustments to Controller's Accounts.
- Pending budget revisions, allocation orders, and/or executive orders.

Report No. 5 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 Nos. 1 and 3.

Reference Documents

- SAM Section [7957](#)
- Report No. 1, Report of Accruals to Controller's Accounts
- Report No. 2, Accrual Worksheet
- Report No. 3, Adjustments to Controller's Accounts
- Report No. 4, Statement of Revenue
- Report No. 6, Final Budget Report
- Report No. 7, Pre-Closing Trial Balance
- Report No. 8, Post-Closing Trial Balance
- Report No. 15, Reconciliation of Agency Accounts with Transactions Per State Controller
- Subsidiaries on File
- SCO Agency Reconciliation Report (Tab Run)
- SCO Year-End Financial Reports Procedure Manual (Budgetary/Legal Basis)
- Year-End Financial Reports Checklist

How to Prepare

A computer-generated form is available on the SCO website for each appropriation in the SCO records as of June 30 at https://www.sco.ca.gov/ard_reporting.html. Departments may create their Report No. 5 or use the blank Excel form on the Department of Finance website at <https://dof.ca.gov/accounting/fiscal-resources-for-accounting/> to prepare Report No. 5 for each appropriation.

Complete Report No. 5 after preparing the fund's Report Nos. 1, 2, 3, 4, 6, 7, 8, 15, and Subsidiaries on File.

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

[Illustration 1 - Report No. 5](#)

[Illustration 2 - Report No. 1 Form 571 D](#)

[Illustration 3 - Report No. 6](#)

[Illustration 4 - Completed Report No. 2 for Governmental/General Fund](#)

[Illustration 5 - Completed Report No. 15 for Governmental/General Fund](#)

Report Preparation Guide

Year-End Report No. 5 - Final Reconciliation of Controller's Accounts with Final Budget Report/Agency Records

Instructions

Each lettered item in the following instructions references a corresponding lettered field in illustrations 1 to 5. Enter accruals and adjustments to reconcile the Controller's accounts.

Note: Do not make any changes to the SCO preprinted amounts. Any discrepancies should be indicated in a footnote.

A	<p>PREPRINTED ACCOUNT BALANCES - The Report No. 5 header and SCO expenditure and appropriation balance information in the 'SCO Use Only' section are preprinted on the form. The State Compensation Insurance Fund Deposit and Advances to Service Revolving Fund lines on the bottom section of the form are also preprinted.</p> <ul style="list-style-type: none">• June 30 Account Balance per State Controller's Records - Displays the year-to-date expenditures and the appropriation balance from the June 30 SCO Agency Reconciliation Report, 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 Prior Year 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 preprinted amounts agree with the prior year's Report No. 5 Apply Current Year Adjustments to State Controller's Accounts or the current year's Report No. 15 Reverse Prior Year Adjustments to SCO Accounts.• Reverse Prior Year Expenditures/Reimbursements Accrued - The net amount accrued for expenditures and reimbursements on the prior year's financial reports are reversed in the 'Expenditures' column only. Verify that the preprinted amounts agree with the prior year's Report No. 5 by adding all the accruals reported in the 'Expenditures' column or the current year's Report No. 15 Reverse Prior Year Accruals.• Reverse Prior Year 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 the prior 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 State Compensation Fund Deposit (Category 96) - Displays the State Compensation Insurance Fund Deposit. This amount is preprinted in the 'Appropriation Balance' column only. This amount should only appear on the current year's appropriation.• Advance to Service Revolving Fund (Category 98) - Displays the Advance to the Service Revolving Fund. This amount is preprinted in the 'Appropriation Balance' column only. This amount should only appear on the current year's appropriation.
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Year-End Report No. 5 - Final Reconciliation of Controller's Accounts with Final Budget Report/Agency Records

Instructions (continue)

B	<p>ITEMS TO BE COMPLETED BY DEPARTMENT - The second half portion of the form (except the Advances to Service Revolving Fund and State Compensation Fund) is completed by the department as follows:</p> <ul style="list-style-type: none"> • Apply Current Year 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's accruals from Report No. 1, Form 571 D. Enter amounts to both columns, except as noted below. The signs are the same as on Report No. 1. <ul style="list-style-type: none"> ○ There should be no accruals for reverted appropriations. ○ Revolving Fund Advance (Category 97) – Enter the advance amount into the current year 'Appropriation Balance' column only. ○ Pending Budget Revisions/Allocation Orders/Executive Orders - Enter pending appropriation adjustments (BRs or EOs) to only the 'Appropriation Balance' column. Since these entries are not documented on Report No. 1, add a footnote to the bottom of the page detailing this entry and include a copy of the BR and EO. <p>TIPS: The 'Apply Accruals per Report of Accruals to Controller's Accounts' on Report No. 5 agrees with Report No. 2, Net Total Accrual Per Agency (opposite sign) and Report No. 15, Apply Current Year Accruals (Column F) (same sign).</p>
C	<p>ITEMS TO BE COMPLETED BY DEPARTMENT – Total each column, including the preprinted column at the bottom of the form. Compare the Report No. 5 column totals with Report No. 6 as follows:</p> <ul style="list-style-type: none"> • The 'Expenditure' column total on each Report No. 5 should equal the Total Reference line of Report No. 6, Budgetary Expenditure column for that appropriation. • The 'Appropriation Balance' column on each Report No. 5 should equal the Total Reference line of Report No. 6, Balance column for that appropriation except for the reverted year. • The 'Balance' column on Report No. 6 'Total Reference XXX' line should be a credit or zero. A debit indicates the appropriation is over-spent. <ul style="list-style-type: none"> ○ The total in the 'Appropriation Balance' column for the reverted year should be zero since it reverted as of June 30. Add the following footnote to the bottom of Report No. 5: 'Appropriation Reverted June 30, 20XX.' ○ Note: SCO posts the reversion journals (RV JEs) to their records prior to FI\$Cal posting those RV JEs. Departments may submit a FI\$Cal Service Center ticket to have the balance zero out on Report No. 6 after year-end close reports are submitted to SCO.

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Year-End Report No. 5 - Final Reconciliation of Controller's Accounts with Final Budget
Report/Agency Records

Illustration 1 - Report No. 5, Governmental/General Fund – Reverted Year (Page 1 of 3)

PAGE NO: 1 of 3
FINAL RECONCILIATION OF CONTROLLER'S ACCOUNTS
WITH FINAL BUDGET REPORT/AGENCY RECORDS STD 573 (04/1997)

REPORT NO : 5
6/30/20XX

MAILCODE: 1234
AGENCY: 1234 DEPT OF TRAINING
FUND: 0001000 GENERAL FUND
FY: 20RY ITEM: 001

A

CHAPTER NO.	ITEM NO. 1234-001-0001	
***** SCO USE ONLY *****		
	EXPENDITURES	APPROPRIATION BALANCE
** JUNE 30 ACCOUNT BALANCE PER STATE CONTROLLER'S RECORDS	40,140.06	
** REVERSE PRIOR YEAR ADJUSTMENTS TO CONTROLLER'S ACCOUNTS		
** REVERSE PRIOR YEAR EXPENDITURES/REIMBURSEMENTS ACCRUED	-44,720.38	
** 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	6770-STATE BUDGET
20	6780-STATE AUDITS AND EVALUATIONS
40 01	9900100-ADMINISTRATION
40 02	9900200-ADMINISTRATION - DISTRIBUTED
99	CALSTARS CLEARING ACCOUNT
90 10	REIMBURSEMENTS TO 6770-STATE BUDGET
90 20	REIMBURSEMENTS TO 6780-STATE AUDITS AND EVALUATIONS
97	REVOLVING FUND ADVANCE

PENDING BUDGET REVISION / ALLOCATION ORDERS / EXECUTIVE ORDERS

C

TOTAL

-4,580.32	C	0.00 *
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*Appropriation reverted as of June 30, 20XX

B

There should be no accruals for reverted appropriations.

Report Preparation Guide

Year-End Report No. 5 - Final Reconciliation of Controller's Accounts with Final Budget Report/Agency Records

Illustration 1 - Report No. 5, Governmental/General Fund – Prior Year (Page 2 of 3)

PAGE NO: 2 of 3 FINAL RECONCILIATION OF CONTROLLER'S ACCOUNTS WITH FINAL BUDGET REPORT/AGENCY RECORDS STD 573 (04/1997)		REPORT NO : 5 6/30/20XX	
		A	
MAILCODE: 1234 AGENCY: 1234 DEPT OF TRAINING FUND: 0001000 GENERAL FUND FY: 20PY ITEM: 001			
CHAPTER NO.		ITEM NO. 1234-001-0001	
***** SCO USE ONLY *****			
		EXPENDITURES	APPROPRIATION BALANCE
** JUNE 30 ACCOUNT BALANCE PER STATE CONTROLLER'S RECORDS		-3,080,244.77	-6,560,944.64
** REVERSE PRIOR YEAR ADJUSTMENTS TO CONTROLLER'S ACCOUNTS			
** REVERSE PRIOR YEAR EXPENDITURES/REIMBURSEMENTS ACCRUED		3,306,703.76	
** 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	6770-STATE BUDGET	6,408.18	6,408.18
20	6780-STATE AUDITS AND EVALUATIONS	-644.93	-644.93
40 01	9900100-ADMINISTRATION	501.78	501.78
40 02	9900200-ADMINISTRATION - DISTRIBUTED	-501.78	-501.78
99	CALSTARS CLEARING ACCOUNT	-8,337.46	-8,337.46
90 10	REIMBURSEMENTS TO 6770-STATE BUDGET	-257,052.00	-257,052.00
90 20	REIMBURSEMENTS TO 6780-STATE AUDITS AND EVALUATIONS		
96	STATE COMPENSTAION INSURANCE FUND DEPOSIT		
97	REVOLVING FUND ADVANCE		
98	ADVANCE TO SERVICE REVOLVING FUND-OTHER SERVICES		
PENDING BUDGET REVISION / ALLOCATION ORDERS / EXECUTIVE ORDERS			
TOTAL		-33,167.22	-6,820,570.85

Report Preparation Guide

Year-End Report No. 5 - Final Reconciliation of Controller's Accounts with Final Budget Report/Agency Records

Illustration 1 - Report No. 5, Governmental/General Fund – Current Year (Page 3 of 3)

PAGE NO: 3 of 3 FINAL RECONCILIATION OF CONTROLLER'S ACCOUNTS WITH FINAL BUDGET REPORT/AGENCY RECORDS STD 573 (04/1997)	REPORT NO : 5 6/30/20XX
MAILCODE: 1234 AGENCY: 1234 DEPT OF TRAINING FUND: 0001000 GENERAL FUND FY: 20CY ITEM: 001	A
CHAPTER NO.	ITEM NO. 1234-001-0001
***** SCO USE ONLY *****	
	EXPENDITURES
	APPROPRIATION BALANCE
** JUNE 30 ACCOUNT BALANCE PER STATE CONTROLLER'S RECORDS	47,908,440.88
	-6,748,941.13
** 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		6770-STATE BUDGET				
20		6780-STATE AUDITS AND EVALUATIONS				
40	01	9900100-ADMINISTRATION				
40	02	9900200-ADMINISTRATION - DISTRIBUTED				
99		CALSTARS CLEARING ACCOUNT				
90	10	REIMBURSEMENTS TO 6770-STATE BUDGET				
90	20	REIMBURSEMENTS TO 6780-STATE AUDITS AND EVALUATIONS				
96		STATE COMPENSTAION INSURANCE FUND DEPOSIT				
97		REVOLVING FUND ADVANCE				
98		ADVANCE TO SERVICE REVOLVING FUND-OTHER SERVICES				

3,550,018.46		3,550,018.46
1,746,803.84		1,746,803.84
1,532,388.52		1,532,388.52
-1,532,388.52	B	-1,532,388.52
-7,550,489.56		-7,550,489.56
-558,753.78		-558,753.78
-963,708.15		-963,708.15
	A	-1,617.99
	B	-200,000.00
	A	-49,000.00
44,132,311.69	C	-10,775,688.31

PENDING BUDGET REVISION / ALLOCATION ORDERS / EXECUTIVE ORDERS

TOTAL

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Year-End Report No. 5 - Final Reconciliation of Controller's Accounts with Final Budget Report/Agency Records

Illustration 2 - Report No. 1 Form 571 D

REPORT NO. 1 Form 571 D														Report of Accruals to Controller's Accounts									
Version 5.1.24.3														June 30, 20XX									
														Check here for Revision <input type="checkbox"/>									
Agency Number		Agency Name						Fund Number				Fund Name											
1234		Department of Training						0001				General Fund											
Name of Contact Person, Title								Telephone Number				Email Address											
Department Accountant								916-555-5555				Department.Accountant@training.ca.gov											
Enc Debit = Credit?		TRUE						Amount Debit = Credit?				TRUE											
APPROPRIATION 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				
ESCHEAT-CHECKS,WARRANTS					20PY								R				0161000						
MISCELLANEOUS REVENUE					20PY								R				0161400	2,000.00	C				
CORONAVIRUS FISCAL RECOVERY					20PY								R				0385060	148,863.02	C				
REFUNDS TO REVERTED APPROPNS					20PY								R				0500000						
6770-STATE BUDG		1,814.62		D	20PY		001		10				D					6,408.18	D				
6780-STATE AUDIT		132.72		D	20PY		001		20				D					644.93	C				
9900100-ADMINIST		478.70		D	20PY		001		40	01			D					501.78	D				
9900200-ADMINIST		478.70		C	20PY		001		40	01			D					501.78	C				
CLEARING ACCOUNT					20PY		001		99				D					8,337.46	C				
REIMBURSEMENTS TO 6770-STATE BUD					20PY		001	90	10				D	0001000				257,052.00	C				
REIMBURSEMENTS TO 6780-STATE AUD					20PY		001	90	20				D	0001000									
ESCHEAT-CHECKS,WARRANTS					20CY								R				0161000						
MISCELLANEOUS REVENUE					20CY								R				0161400	1,050.00	C				
CORONAVIRUS FISCAL RECOVERY					20CY								R				0385060						
6770-STATE BUDG		532,223.02		D	20CY		001		10				D					3,550,018.46	D				
6780-STATE AUDIT		264,335.52		D	20CY		001		20				D					1,746,803.84	D				
9900100-ADMINIST		153,203.35		D	20CY		001		40	01			D					1,532,388.52	D				
9900200-ADMINIST		153,203.35		C	20CY		001		40	01			D					1,532,388.52	C				
CLEARING ACCOUNT					20CY		001		99				D					7,550,489.56	C				
REIMBURSEMENTS TO 6770-STATE BUD					20CY		001	90	10				D	0001000				558,753.78	C				
REIMBURSEMENTS TO 6780-STATE AUD					20CY		001	90	20				D	0001000				963,708.15	C				
REVOLVING FUND ADVANCE					20CY		001	97					D		3			200,000.00	C				

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Year-End Report No. 5 - Final Reconciliation of Controller's Accounts with Final Budget

Report/Agency Records

Illustration 3 - Governmental/General Fund - 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 Year: **20RY**

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

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

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Year-End Report No. 5 - Final Reconciliation of Controller's Accounts with Final Budget

Report/Agency Records

Illustration 3 - Governmental/General Fund - 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 Year: **20PY**

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

Budget Period	PG	EL	CMP	TSK	Appropriation Description					
Appropriation				Expenditures	Encumbrance/Allocated	Encumbrance	Prior Year Encumbrance	Budgetary Expenditures	Balance	
							Reversals			
REGULAR APPROPRIATIONS										
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
TOTAL FOR REGULAR APPROPRIATIONS:										
	-10,863,018.73			721,235.67	1,947.34		751,975.10	-28,792.09		-10,891,810.82
SCHEDULED REIMBURSEMENTS										
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
TOTAL FOR SCHEDULED REIMBURSEMENTS:										
	4,075,615.10			-4,375.13	0.00		0.00	-4,375.13		4,071,239.97
TOTAL REFERENCE 001										
	-6,787,403.63			716,860.54	1,947.34		751,975.10	-33,167.22	C	-6,820,570.85

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Year-End Report No. 5 - Final Reconciliation of Controller's Accounts with Final Budget Report/Agency Records

Illustration 3 - Governmental/General Fund - 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 Year: **20CY**

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

Budget Period	PG	EL	CMP	TSK	Appropriation Description				
Appropriation		Expenditures		Encumbrance/Allocated Encumbrance		Prior Year Encumbrance Reversals	Budgetary Expenditures	Balance	
REGULAR APPROPRIATIONS									
20CY	6770				State Budget				
	-39,803,000.00			31,470,955.27	532,223.02	0.00	32,003,178.29	-7,799,821.71	
20CY	6780				State Audits & Evaluations				
	-26,000,000.00			19,989,586.03	264,335.52	0.00	20,253,921.55	-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				
	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 REFERENCE 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	

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Year-End Report No. 5 - Final Reconciliation of Controller's Accounts with Final Budget Report/Agency Records

Illustration 4 - Completed Report No. 2 for Governmental/General Fund

		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		
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. 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. 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 40-01 - Administration																0.00
	Program 40-02 - Distributed Admin.																0.00
	Program 99 - Clearing Account																0.00
	Category 90 10 - Scheduled Reimbursements																0.00
	Category 90 20 - Scheduled Reimbursements																0.00
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
	Program 40-01 - Administration												(478.70)		(23.08)		(501.78)
	Program 40-02 - Distributed Admin.									23.08			478.70				501.78
Current Year (CY)	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
	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)
Misc. & RFA	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
	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	
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. 5 - Final Reconciliation of Controller's Accounts with Final Budget
Report/Agency Records

Illustration 5 - 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)
Reverted Year (RY)	ITEM 1234-001-0001, CHAPTER XX/XX (REVERTED YEAR)												
	Program 10 - Annual Financial Plan	21,257.69		(22,194.81)		B Report No. 5 Reverted Year (leave blank)	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					
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)		B Report No. 5 Prior Year (same sign)	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)				
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)												
	Program 10 - Annual Financial Plan	28,453,159.83				B Report No. 5 Current Year & CAT 97 (same sign)	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)				A Report No. 5 CAT 96 & 98 (pre-printed, same sign)	(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						
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)