Year-End Report No. 3 - Adjustments to Controller's Accounts

Purpose

Report No. 3, Adjustments to Controller's Accounts identifies adjustments needed to correct the central records the State Controller's Office (SCO) maintains, as of June 30. This report does not correct the records of the SCO, instead, agencies/departments must send a Transaction Request form, CA504, to the SCO to correct the errors. The adjustments must also be reported on Report No. 15, Reconciliation of Agency Accounts with Transactions per State Controller. No entries are needed in FI\$Cal.

Reference Documents

- ★ Final SCO/Agency Reconciliation Worksheet as of June 30
- ★ Report No. 5, Final Reconciliation of Controller's Accounts with Final Budget Report/Agency Records
- ★ Report No. 7, Pre-closing Trial Balance
- ★ Report No. 15, Reconciliation of Agency Accounts with Transactions per State Controller
- **★** SCO Transaction Request (CA 504)
- **★** SAM Section 7955
- **★** Finance Year-End Training Presentation Session 2, Report No. 3
- ★ <u>Chart of Accounts Crosswalk</u> to Legacy Accounts Department Use (Finance, FI\$Cal Resources for Accounting web page)
- ★ SCO Year-End Financial Reports Procedure Manual (Budgetary/Legal)
- **★** SCO Report No. 3 (Form 576) (SCO, Reporting web page)
- ★ Year-End Reporting Checklist

How to Prepare

The agency/department must submit the Report No. 3 by using Form 576. The Excel PRN templates is available on the SCO Reporting web page.

Report No. 3 (Excel PRN) is an input document that consists of the following tabs:

- 1) Instructions: Includes instructions for using 576A, 576B, and Footnotes tab.
- 2) Form 576A: Report adjustments to asset and liability accounts when between funds or appropriations. Enter the proper four-digit account number on this form by using the lowest level account numbers listed in the Uniform Codes Manual. Review the corresponding Transaction Request form for each adjusting item to determine the fund or appropriation for which amounts are due to or due from.

- a. If the adjustment is within the same fund, use Legacy Uniform Codes Manual (UCM) general ledger account GL 1420, Due From Other Appropriations, or GL 3115, Due to Other Appropriations. A four-digit Business Unit of the agency/department involved in the interagency transaction is required next to the appropriation GL.
- b. If the adjustment is between two different funds, use GL 1410, Due From Other Funds, or GL 3114, Due To Other Funds. A four-digit subsidiary fund number of the fund involved in the inter-fund transaction is required next to the appropriation GL. Enter the adjustment amount and enter D (debit) or C (credit) in the "D/C" column.
- 3.) Form 576B: Report adjustments to revenue, reimbursement, transfer, expenditure and receipt accounts (nominal accounts). Record the Adjustments to SCO Accounts included on the final SCO/agency reconciliation worksheet as of June 30 for each applicable account line. Enter the adjustment amount and enter D (debit) or C (credit) in the "D/C" column.
- 4.) Footnotes: Use to provide footnote explanations for any corrections and number the supporting documentation.

All adjusting entries must be accompanied by an attachment (e.g., journal entry, transaction request, budget revision, etc.) explaining the reason for the adjustment.

How to Validate

To validate the completeness and accuracy of Report No. 3:

- 1 Review report header information, including the As of Date. (The As of Date is hard coded to the current year and cannot be changed by the agency/department.)
- 2 Validate the Agency Name, Agency Number, Fund Name, Fund Number.
- **3** Account numbers must be in Legacy UCM values.
- 4 Validate the amounts on Report No. 3 Form 576B match adjustments on Report No. 5.
- **5** Confirm the amounts on Report No. 3 Form 576B match adjustments on Report No. 15.

Important Notes/Tips

Steps for Governmental Cost Funds:

- ★ List the SCO adjustment items on the final SCO/Agency Reconciliation Worksheet for the adjustments/corrections to SCO's records. The FI\$Cal account chart of account values will have to be converted to the Legacy UCM values.
- * Complete a Transaction Request (CA 504) and submit a copy to SCO with Report No. 3. This report does not correct the SCO's accounts. Remember that the original Transaction Request form must be submitted to the SCO Bureau of Accounting and Consulting (BAC) to correct the SCO cash basis records on agency accounts.

* Agencies/Departments must clearly identify in the Reason for Request that these are SCO Legacy-only corrections with NF as the document prefix to not interface back to FI\$Cal as GL 108 interface.

Each entry on the Report No. 3 must be identified by a number that cross references to the CA 504. Agencies/Departments shall use the Footnotes tab to number the supporting documentation.

Verify that Report No. 3 Form 576A and Form 576B total to a net amount of zero by checking "Amount Debit = Credit?" Field to see if that is true or false. If this field is red and reads FALSE, it means the Report No. 3 entry debits do not equal credits.

Steps for Non-Governmental Cost Funds:

- ▶ Prepare Report No. 3 when the agency's/department's account balances for the accounts listed below do not agree with SCO's balances on June 30 due to an error on the SCO's records.
 - o Cash in State Treasury (Account 1104000) (GL 1140)
 - Deposits in Surplus Money Investment Fund (Account 1120100) (GL 1210)
 - Prepayments to Other Funds/ Appropriations (Account 1309200) (GL 1730.0666)
 - o Advances to Other Funds (Account 1222000) (GL 2120)
- **★** Use Form 576A to report adjustments. Form 576B is not applicable for Non-Governmental Cost Funds. Leave 576B blank.
- * An explanation should be included under the Footnotes tab for each adjustment on the completed Form 576A.
- ★ Ensure the total amounts on Report No. 3 combined with the amounts on the Report No. 7, Pre-Closing Trial Balance agree with SCO's account balances as of June 30.
- ★ Verify the total debits must equal total credits by checking "Amount Debit = Credit?" Field to see if that is true or false.

For illustration purposes, below is a Transaction Request (CA 504) sample.

Agencies/Departments must clearly identify in the Reason for Request that these are SCO Legacy-only corrections with NF as the document prefix to not interface back to FI\$Cal as GL 108 interface.

STATE CONTR DOCUMENT NO.	ROLLER'S USE ONI DATE C C C C M	MSG		OFFICE OF THE	F CALIFORNIA STATE CONTROLLER TION REQUEST		STATE CONTROLLER'S USE ONLY //ERIFIED BY: DATE:
Agency:	partment of	Training 123	ı	Address:	23 L Street, Sacrame	PAGE 1 OF 1	Agency Uccument Number: DOT TRF #13
4321 35	40 20XX	M REF/ITEM 001	(DHKP) CHAP	C CAT PGM ELE COMP		V / OBJ AMOUNT	D SCOURCE FUND 1,186.95 D D 4321
Corr SFM 134940 6 4321 12 Corr SFM 134940 6	34 20XX	001	(DHKP) CHAP	99 143/XX B/A IT. 3540-00° 99 148 HUHBER/YEAR/ITEH 043/XX B/A IT. 1234-00°		PROGRAM DESCRIPTION	1,186.95 C D
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	DESCRIPTION		(БИКР) СНАР	TER HUMBER/YEAR/ITEH		PROGRAM DESCRIPTION	
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To correct SFM 13494 charged to Org 1234 These are SCO Legac	by Org 3540.	The charge do			AUTHORIZED SIGNATUR CONTACT PERSON:	U.R. Dunne	PHONE FOR CONTACT: (916) 123-4567
	.,,				E-MAIL FOR CONTACT:	UR.Dunne@training.ca.gov	DATE: 6/29/20XX CA 504 PC VERSION (03/2006)

For illustration purposes, below is a Report No. 3, Instruction tab – To direct how to prepare 576A, 576B, and Footnotes tab.

Report 3 Instructions

Version 5.5.23.2

Do not unlock or alter the tab Report 3 GLs (576 A) or Report 3 Detail (576 B) in any way. They have been locked and any alterations will require you to send another file.

Do not include any footnotes in the Report 3 tabs. Please place any footnotes in the Footnotes tab.

Clear all errors before submitting.

If you submit a revision, error message regarding debit/credit value may not apply. It's ok to submit with that error.

Below are instructions for each column in the Report 3 GLs (576 A) tab:

Agency Number: Enter the 4 digit BU number.

Agency Name: Enter the BU Name. It is ok if the name is longer than the space provided.

Fund Number: Enter the fund number.

Fund Name: Enter the Fund Name. It is ok if the name is longer than the space provided.

Name of Contact Person, Title: Enter the name of the contact person and title. It is ok if the name and title are longer than the space provided.

Telephone Number: Enter the contact person telephone number.

Email Address: Enter the contact person email address.

Check here for Revision: Check this box if this Report 3 is a revision. The amount must be the difference between the original amount reported and the correct amount.

Amount Debits = Credits?: This box makes sure your Amount debits equal your credits.

Account Title: Enter the GL Account title. It is ok if the name is longer than the space provided.

Account: Enter the 4 digit account number in the left box and the subsidiary in the right if applicable.

Amount: Enter the amount. Make sure the amount is a positive number with only 2 decimal places.

DC: Enter a D for debit or a C for credit amount.

For illustration purposes, below is a Report No. 3, Form 576A sample - To report adjustments to asset and liability accounts.

REPORT NO. 3 F	Form 576 A	Adju	str	nents	to Cont	roller's Accoun	ts	
Version 5.5.23.2						June 30, 20	XX	
		Check here for Rev	ision			M10/11/00/19		
Agency Number	Agency Name	Fund Number	Fur	nd Name				
1234	Department of Training	4321	Tr	aining S	upport Fun	d		
Name of Contact Per	son, Title	Telephone Number	Ema	ail Address				
U.R. Dunne, A	ccounting Officer	(916) 123-4567	UF	R.Dunne(@training.ca	.gov		
			/	Amount D	ebit = Credit?	TRUE		
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DUE FROM OTH	ER APPROPRIATIONS		Y .	1420	3540	1,186.95	D	

For illustration purposes, below is a Report No. 3, Form 576B sample - To report adjustments to expenditure, reimbursement, transfer, and receipts accounts.

REPORT NO. 3 For	m 576 B								Ad	jus	stment	s t	0	Controll	er's Accoun	ts	
Version 5.5.23.2															June 30, 20	XX	
	14							Check	here f	or R	levision 🗌				22745723		
Agency Number	Agency Name						Fund N	umber		Fun	nd Name)	
1234	Department of Tra	ining					4321			Tr	aining Su	ıpp	or	t Fund			
Name of Contact Person	, Title						Telepho	one Numb	oer	Ema	ail Address			2.200.0		10	
U.R. Dunne, Ac	counting Officer						(916	123-	4567	U	R.Dunne(@tr	air	ning.ca.gov	ı		
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For illustration purposes, below is a Report No. 3, Footnotes tab - To provide footnote explanations for any corrections and number the supporting documentation.

Footnotes:

To correct SFM 134940 dated 6/23/20XX for Program 99. The expenditure was incorrectly charged to Org 1234 by Org 3540. The charge does not belong to Org 1234. These are SCO Legacy-only corrections. The reference number for this supporting documentation is NF001/Attachment#1.

For illustration purposes, below is a Report No. 3, Form 576A sample compared to Transaction Request CA 504.

REPORT NO. 3 For Version 5.5.23.2	m 576 A			Adju	stment	s to Contr	oller's Accoun	-2-1-1
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Agency Number	Agency Name		Fund Number		Fund Name			
1234 2	Department of Training	2	4321	2	Training	Support Fund	2	
Name of Contact Person	, Title		Telephone Num	ber	Email Addres	S		
U.R. Dunne, Acc	ounting Officer		(916) 1	23-4567	UR.Dunne	e@training.ca.g	ion	
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DUE FROM OTHER	APPROPRIATIONS			3	1420	3540	1,186.95	D 4,5
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Agency:		Address:	2			PAGE 1 OF 1	Agency Document Num	ber:
	epartment of Training 1234		123 L	Street, Sac	ramento, CA	95814	DOT TRE	
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For illustration purposes, below is a Report No. 3, Form 576B sample compared to Transaction Request CA 504.

REPORT NO. 3 Form Version 5.5.23.2	m 576 B							Check			stment	s	to	Controll	er's Account June 30, 20		F)
Agency Number	Agency Name						Fund N		. Hole I	_	id Name						
1234 2	Department of Train	ning		2			4321		2	111111	aining S	up	por	t Fund	2		
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U.R. Dunne, Acc	counting Officer						(916	123-	4567	UI	R.Dunne	@t	raiı	ning.ca.gov			
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For illustration purposes, below is a Report No. 3, Form 576B sample reconciled to Report No. 5.

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For illustration purposes, below is a Report No. 3, Form 576B sample reconciled to Report No. 15.

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	Agency Name		11 to 1 to 1			Fun	Number	-	Fund N	ame	121-11-21				4
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Name of Contact Person, Tit	itle					Tel	phone Num	ber	Email A	ddress					1
U.R. Dunne, Acco	ounting O	Officer				(9	6) 123-	4567	UR.	Dunne@t	raining.	ca.gov		-	
										Amount	Debit = C	redit?	TRUE		1
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Item 1234-001-4321 Chapter 43/XX, FY 20XX/XX Program 10, State Budget		56/30/16 (A) Step A SCO Tab Run 16,556,690.39	Adjustments SCO Accounts (E) Step E	Accrusis (F) Step F Report 2 3,810,786.73	TOTAL (Q) Calculated Field 29,367,477,11 3,188,615,71	FUND 4 F AGENCY AC FISCAL Approp. Exp (9000) (91) Step H Report 6 20,367,4 0 2,188,6	21 - TRAINING COUNTS WITH YEAR ENDIN Appropriate (8100 Report 7.18	G SUPPOI H TRANSA G JUNE 3	RT FUND CTIONS P 0, 20XX Revenue 8000 (J) Step J	PER STATE CON' Transacti Reverted Approp (9891) (K) Stop K	PY Approp Adj (9893) (L)	PY Revenue Adj (9892) (M) Stop K	(9811) (N) Step K	Transfer Out (9812) (0) Stop K	Statewide Assesament (P) Step L
Item 1234-001-4321 Chapter 43/XX, FY 20XX/XX Program 10, State Budget Program 15, Financial Information Syst	ons	06/30/16 (A) Step A SCO Tab Run 16,556,690 39 1,071,534.03	Adjustments SCO Accounts (E) Step E	Accrusis (F) Step F Report 2 3,810,786.77 2,117,081.67	TOTAL (Q) Calculated Field 29,367,477.11 3,188,615.71 9,287,591.41	FUND 4: FAGENCY AC FISCAL Asprop. Exp (9000) (91) Step H Report 8: 20.387.4 0 3.188.6 0 9.287.8	21 - TRAINING COUNTS WITH YEAR ENDIN nd Appropriation (8100 Sept. (Report 7.18 5.70 (1.40)	G SUPPOI H TRANSA G JUNE 3	RT FUND CTIONS P 0, 20XX Revenue 8000 (J) Step J	PER STATE CON' Transacti Reverted Approp (9891) (K) Stop K	PY Approp Adj (9893) (L)	PY Revenue Adj (9892) (M) Stop K	(9811) (N) Step K	Transfer Out (9812) (0) Stop K	Statewide Assesament (P) Step L
Item 1234-001-4321 Chapter 43/XX, FY 20XX/XX Program 10, State Budget Program 15, Financial Information Syst Program 20, State Audits and Evaluatio	ons Consulting & Tra	56/36/16 (A) Step A SCO Tab Run 16,558,890,39 1,071,534,03 7,776,272,81	Adjustments SCO Accounts (E) Step E	Accrusis (F) Step 7 Report 2 3,810,786 7: 2,117,081.6: 1,511,718.58	TOTAL (G) Calculated Field 2 29.87,477.17 3,188,615.71 9,287,991.44 5,824,243.17	FUND 4: F AGENCY AC FISCAI Approp. Exp (5000) (91) Step H Report 6 2 20.367, 4 0 2.186, 6 0 9.287, 9 3 5.824,2	21 - TRAINING COUNTS WITH YEAR ENDIN Appropriate (8100 Step Report 7.18 3.13	G SUPPOI H TRANSA G JUNE 3	RT FUND CTIONS P 0, 20XX Revenue 8000 (J) Step J	PER STATE CON' Transacti Reverted Approp (9891) (K) Stop K	PY Approp Adj (9893) (L)	PY Revenue Adj (9892) (M) Stop K	(9811) (N) Step K	Transfer Out (9812) (0) Stop K	Statewide Assesament (P) Step L
Item 1234-001-4321 Chapter 43/XX, FY 20XX/XX Program 10, State Budget Program 15, Financial Information Syst Program 20, State Audits and Evaluatio Program 30, Statewide Acct Policies C Program 32, Department of Justice Leg Program 37, Local Government Audits	cons Consulting & Tra egal Services	56/30/16 (A) Step A SCO Tab Run 18,588,690.39 1,071,534.03 7,776,272.81 4,753,290.07 85,017.13 7,597,538.02	Adjustments SCO Accounts (E) Step E	Accrusis (F) Step / Report 2 3,810,788.7; 2,117,081.6; 1,511,718.5; 1,070,953.04 73,958.9; 1,947,963.34	TOTAL (C) Gelouisted Field 20,367,477.11 3,188,615.71 9,287,991.41 158,976.02 9,545,521.31	FUND 4: F AGENCY AG ASPROP Exp (9000) (91) Step H Report 8 2 0.367.4 0 3.188.6 0 9.287.9 3 5.824.2 5 158.5 8 9.545.5	21 - TRAINING COUNTS WITH YEAR ENDIN Appropriation (8100 (8	G SUPPOI H TRANSA G JUNE 3	RT FUND CTIONS P 0, 20XX Revenue 8000 (J) Step J	PER STATE CON' Transacti Reverted Approp (9891) (K) Stop K	PY Approp Adj (9893) (L)	PY Revenue Adj (9892) (M) Stop K	(9811) (N) Step K	Transfer Out (9812) (0) Stop K	Statewide Assesament (P) Step L
Item 1234-001-4321 Chapter 43/XX, FY 20XX/XX Program 10, State Budget Program 20, State Audits and Evaluatio Program 20, State Audits and Evaluatio Program 30, Statewide Acct Policies C Program 32, Department of Justice Leg Program 37, Local Government Audits Program 40 01, Administration	consulting & Tra consulting & Tra egal Services and Review	26/30/16 (A) Step A SCO Tab Run 16,556,690,39 1,071,534,03 7,776,272,81 4,753,290,07 85,017,13 7,594,538,02 6,727,948,11	Adjustments SCO Accounts (E) Step E	Accrusis (F) Step F Report 2 3,810,788,7; 2,117,081,6; 1,511,718,56 1,070,953,06 7,3958,9; 1,947,963,36 1,541,857,7;	TOTAL (G) Calculated Field 2,3,367,477,11 3,188,615,71 9,287,991,41 5,522,243,11 15,976,01 9,545,521,31 8,269,605,81	FUND 4: F AGENCY AGE FISCAL Approp Exp (95000) (91) Step If Report 6 2,188,6 0,2,188,6 1,58,2 1,58,5 1,58,5 1,58,5 1,58,5 1,58,5 1,58,5 1,58,5 1,58,5 1,58,5 1,58,5 1,58,5 1,58,5 1,58,5 1,58,5 1,58,5 1,58,5 1,58,5 1,58,5	21 - TRAINING COUNTS WITH YEAR ENDIN Appropriate (8100 Step / Report 1, 14 5, 70 11, 40 3, 13 6, 55 11, 38 5, 58	G SUPPOI H TRANSA G JUNE 3	RT FUND CTIONS P 0, 20XX Revenue 8000 (J) Step J	PER STATE CON' Transacti Reverted Approp (9891) (K) Stop K	PY Approp Adj (9893) (L)	PY Revenue Adj (9892) (M) Stop K	(9811) (N) Step K	Transfer Out (9812) (0) Stop K	Statewide Assesament (P) Step L
Item 1234-001-4321 Chapter 43/XX, FY 20XX/XX Program 10, State Budget Program 20, State Audis and Evaluatio Program 30, Statewide Acct Policies, C Program 32, Department of Justice Leg Program 37, Local Government Audits Program 40 01, Administration-Distribu Program 40 02, Administration-Distribu	consulting & Tra consulting & Tra egal Services and Review	26/30/16 (A) Step A SCO Tab Riss 16:556:690.39 1,071;534.03 7,776:272.81 4,753,290.07 85,017.13 7,597.538.02 6,727,948.11 -6,727,948.11	Adjustments SCO Accounts (E) Step E Report 3	Accruals (F) Step F Report 2 3.810,788.7; 2.117,081.6; 1,511,715.53 1,070.53.04 73.958.9; 1,947,963.30 1,541,657.7; -1,541,657.7;	TOTAL (G) Galculated Field 7 29,367,477.11 3,188,615.77 9,187,897.43 5,562,493.12 158,976.22 9,545,521 31 8,269,605.83 4,269,605.83	FUND 4: FAGENCY AC FISCAL Approp. Exp (5000) (P1) Step H Report B 20,367,4 0 2,188,6 0 9,287,3 158,9 158,9 8 9,945,5 8 9,945,5 8 9,289,6 8 -229,6	21 - TRAINING COUNTS WITH YEAR ENDIN Appropriation (8100 (9	G SUPPOI H TRANSA G JUNE 3	RT FUND CTIONS P 0, 20XX Revenue 8000 (J) Step J	PER STATE CON' Transacti Reverted Approp (9891) (K) Stop K	PY Approp Adj (9893) (L)	PY Revenue Adj (9892) (M) Stop K	(9811) (N) Step K	Transfer Out (9812) (0) Stop K	Statewide Assesament (P)
Item 1234-001-4321 Chapter 43/XX, FY 20XX/XX Program 10, State Budget Program 55, Financial Information Syst Program 20, State Audits and Evaluatio Program 30, Statewide Acct Policies, C Program 32, Department of Justice Leg Program 37, Local Government Audits Program 40 01, Administration Program 40 02, Administration Program 99, Clearing Account	cons Consulting & Tra egal Services and Review	56/30/16 (A) Step A SCO Tab Run 16,558,690,39 1,071,534,03 7,776,272,81 4,753,290,07 85,017,13 7,697,538,02 6,727,948,11 8,727,948,11 9,825,556,24	Adjustments SCO Accounts (E) Step E Report 3	Accruals (F) Step / Report 2 3,810,786.7; 2,117,081.6; 1,511,718.5; 1,947,963.3; 1,947,963.3; 1,541,857.7; -9,524,369.2;	TOTAL (G) Calculated Field 29,387,477.1; 3,188,615.7; 3,188,615.7; 5,522,423.1; 158,976.0; 9,545,521.3; 8,289,605.8; 6,269,605.8; 0,00	FUND 4: FAGENCY AC FISCAL Approp. Exp (5000) (91) Step H Report 6 20,387,4 0 2,887,9 0 3,5824,2 5 158,5 8 9,545,5 0 8,269,6 0 0	21 - TRAINING COUNTS WITH YEAR ENDIN Appropriation (8100 (9) Step (8200) 11.40 3.13 6.05 11.38 5.88 9.00	G SUPPOI H TRANSA G JUNE 3 Reme	RT FUND CTIONS P 0, 20XX Revenue 8000 (J) Step J	PER STATE CON' Transacti Reverted Approp (9891) (K) Stop K	PY Approp Adj (9893) (L)	PY Revenue Adj (9892) (M) Stop K	(9811) (N) Step K	Transfer Out (9812) (0) Stop K	Statewide Assesament (P)
Item 1234-001-4321 Chapter 43/XX, FY 20XX/XX Program 10, State Budget Program 55, Financial Information Syst Program 20, State Audits and Evaluatio Program 30, Statewide Acct Policies, C Program 32, Department of Justice Leg Program 37, Local Government Audits Program 40 01, Administration Distribu Program 40 02, Administration-Distribu Program 99, Clearing Account Category 90 10, Reimbursements to 53	cons Consulting & Tra egal Services and Review outed	56/30/16 (A) Step A SCO Tab Riun 16,558,690,39 1,071,534,03 7,776,272,81 4,753,290,07 85,017,13 7,597,538,02 6,727,948,11 9,625,556,24 -1,905,453,45	Adjustments SCO Accounts (E) Step E Report 3	Accrusis (F) Step / Report 2 3,810,798.7; 2,117,081.6; 1,571,718.56; 1,070,953.0; 1,947,963.3; 1,541,657.7; -9,524,598.2; 9,524,098.2;	TOTAL (G) Galculated Field 20,387,477.1 3,188,815.7 9,287,991.4 5,5824,243.1 158,976.2 9,545,521.3 8,269,805.8 4,269,805.8 0,0 4,336,488.4	FUND 4: F AGENCY AC FISCAI Approp. Exp (9000) (91) Step H Report 8 2 0.367.4 0 3.188.6 0 9.287.9 3 5.824.2 5 158.5 8 9.545.5 8 9.545.6 0 0.0	21 - TRAINING COUNTS WITH YEAR ENDIN Appropriatio (8100 Step / Report 7.18 5.70 11.40 13.13 13.13 16.05 11.38 5.88 5.80 0.00 -2.336	G SUPPOI H TRANSA G JUNE 3 1 Reme	RT FUND CTIONS P 0, 20XX Revenue 8000 (J) Step J	PER STATE CON' Transacti Reverted Approp (9891) (K) Stop K	PY Approp Adj (9893) (L)	PY Revenue Adj (9892) (M) Stop K	(9811) (N) Stop K	Transfer Out (9812) (0) Stop K	Statewide Assessment (P)
Item 1234-001-4321 Chapter 43/XX, FY 20XX/XX Program 10, State Budget Program 20, State Audits and Evaluatio Program 20, State Audits and Evaluatio Program 30, Statewide Acct Policies C Program 32, Department of Justice Leg Program 37, Local Government Audits Program 40 01, Administration Program 40 02, Administration-Distribution Program 90, Cleaning Account Category 90 10, Reimbursements to 5: Category 90 10, Reimbursements to 5:	cons Consulting & Tra agail Services and Review outed 5770 -State Bud 5775 -Financial	26/30/16 (A) Step A SCO Tab Run 16,558,690,39 1,071,534,03 7,776,272,81 4,753,290,07 85,017,13 7,597,538,02 6,727,948,11 9,725,596,24 -1,968,453,45 -2,623,762,24	Adjustments SCO Accounts (E) Step E Report 3	Accruals (F) Step F Report 2 3,810,788.7; 2,117,88.16; 1,970,953.06 73,968.9; 1,947,963.36 1,541,857.7; 1,541,857.7; 1,541,857.7; 1,541,857.7; 1,541,857.7; 1,541,857.7; 1,541,857.7; 1,541,857.7; 1,541,857.7; 1,541,857.7;	TOTAL (G) Calculated Field 28,367,477,11 3,188,615,77 9,287,991,41 5,5824,243,11 158,976,02 158,976,03 158,998,05,88 0,01 2,338,488,41 -3,138,615,71	FUND 4: F AGENCY AC FISCAL Approp Exp (5000) (91) Step If Report 6 0 2.188,6 0 9.287,9 3 5.824,2 158,5 8 9.945,5 8 8.269,6 0 0 0	21 - TRAINING COUNTS WITH YEAR ENDIN Appropriate (8100 (8100 \$3ep Regnort 1, 14 3, 13 4, 14 5, 70 1, 14 5, 88 5, 88 5, 88 -2, 338 -3, 188	G SUPPOI H TRANSA G JUNE 3 Reme)	RT FUND CTIONS P 0, 20XX Revenue 8000 (J) Step J	PER STATE CON' Transacti Reverted Approp (9891) (K) Stop K	PY Approp Adj (9893) (L)	PY Revenue Adj (9892) (M) Stop K	(9811) (N) Stop K	Transfer Out (9812) (0) Stop K	Statewide Assessmen (P)
Item 1234-001-4321 Chapter 43/XX, FY 20XX/XX Program 10, State Budget Program 20, State Audis and Evaluatio Program 30, Statewide Acct Policies, C Program 32, Department of Justice Leg Program 37, Local Government Audis Program 37, Local Government Audis Program 40 02, Administration-Distribu Program 40 02, Administration-Distribu Program 99, Clearing Account Category 90 10, Reimbursements to 57 Category 90 15, Reimbursements to 67 Category 90 20, Reimbursements to 67	consulting & Tra consulting & Tra gall Services a and Review suffed 5770 - State Bud 5780 - State Aud	56/30/16 (A) Step A SCO Tab Riso 16.556,690.39 1.071,534.03 7.776,272.81 4,753,290.07 85,017.13 7,597,538.03 6,727,948.11 9,525,556.24 -1,965,453,45 -2,623,762.24 -5,365,761.13	Adjustments SCO Accounts (E) Step E Report 3	Accruais (F) Step F Report 2 3.810,786.7; 2.117,081.6; 1,511,718.5; 1,070,953.04 73,958.9; 1,947,963.34 1,541,857.7; -9,524,369.2; -351,005.0; -564,853.44 489,994.4;	TOTAL (G) Galculated Field 7 29,367,477.11 3,188,615.77 3,188,615.77 5,188,674.243.11 5,5624,243.11 6,5624,243.11 6,5626,656.60 0,01 42,336,488.41 5,188,675.55 4,269,656.60 0,01 42,336,488.41 5,635,775.55	FUND 4: FAGENCY AC FISCAL Approp. Exp (5000) (91) Step H Report 2 2,0,87,4 0, 2,185,6 0, 2,887,9 3, 5,824,2 5, 158,9 8, 9,945,5 8, 9,945,6 0, 0, 0, 0, 0 0, 0, 0 0, 0, 0 0, 0, 0 0, 0, 0 0, 0, 0 0, 0, 0 0, 0, 0 0, 0, 0 0, 0, 0 0, 0, 0 0, 0, 0 0, 0, 0	21 - TRAINING COUNTS WITH YEAR ENDIN d Appropriation (8100 (9) Step in 1.40 3.11 6.65 11.36 5.88 5.88 -2.336 -3.183 -5.805	G SUPPOI H TRANSA G JUNE 3 I Reme.)	RT FUND CTIONS P 0, 20XX Revenue 8000 (J) Step J	PER STATE CON' Transacti Reverted Approp (9891) (K) Stop K	PY Approp Adj (9893) (L)	PY Revenue Adj (9892) (M) Stop K	(9811) (N) Stop K	Transfer Out (9812) (0) Stop K	Statewide Assessmen (P)
Item 1234-001-4321 Chapter 43/XX, FY 20XX/XX Program 10, State Budget Program 5, Financial Information Syst Program 20, State Audits and Evaluatio Program 30, Statewide Acct Policies, C Program 32, Department of Justice Leg Program 37, Local Government Audits, Program 40 01, Administration Program 40 02, Administration Program 99, Clearing Account Category 90 10, Reimbursements to 5: Category 90 10, Reimbursements to 6: Category 90.20, Reimbursements to 6: Category 90.30, Reimbursements to 6:	consulting & Tra consulting & Tra gall Services a and Review suffed 5770 - State Bud 5780 - State Aud	56/30/16 (A) Step A SCO Tab Run 16,558,690,39 1,071,534,03 7,776,272,81 4,753,290,07 85,017,13 7,697,538,02 6,727,948,11 9,525,556,24 -1,905,453,45 -2,623,762,24 -5,365,761,13 -3,734,589,58	Adjustments SCO Accounts (E) Step E Report 3	Accruals (F) Step / Report 2 3,810,786.7; 2,117,081.6; 1,511,718.5; 1,947,963.3; 1,947,963.3; 1,541,857.7; 9,524,369.2; 381,005.0; -564,833.4; 489,994.4; -608,273.5;	TOTAL (G) Calculated Field 29,387,477.1; 3,188,615.7; 5,287,991.4; 158,976.0; 9,545,521.3; 8,289,865.8; 0,00 1,2,338,488.4; -3,188,615.775.5; 4,542,863.1;	FUND 4: FAGENCY AC FISCAL Approp. Exp (5000) (91) Step H Report 1 20,387,4 0 2,188,6 0 2,188,6 0 3,582,4 5,582,5 8,9545,5 8,9545,5 8,9545,6 0 6,0 0 4	21 - TRAINING COUNTS WITH YEAR ENDIN d Appropriation (8100 (9) Step in 1.40 3.11 6.65 11.36 5.88 5.88 -2.336 -3.183 -5.805	G SUPPOI H TRANSA G JUNE 3 Reme)	RT FUND CTIONS P 0, 20XX Revenue 8000 (J) Step J	PER STATE CON' Transacti Reverted Approp (9891) (K) Stop K	PY Approp Adj (9893) (L)	PY Revenue Adj (9892) (M) Stop K	(9811) (N) Stop K	Transfer Out (9812) (0) Stop K	Statewide Assessmen (P)
Item 1234-001-4321 Chapter 43/XX, FY 20XX/XX Program 10, State Budget Program 20, State Audits and Evaluatio Program 30, Statewide Acct Policies. C Program 37, Local Government Audits. Program 37, Local Government Audits. Program 40, 01, Administration Program 40, 02, Administration-Distribution Program 40, 02, Administration-Distribution Category 90, 16, Reimbursements to 67 Category 90, 15, Reimbursements to 67 Category 90, 20, Reimbursements to 67 Category 90, 30, Reimbursements to 67 Category 96, SCIF Deposit	consulting & Tra consulting & Tra gall Services a and Review suffed 5770 - State Bud 5780 - State Aud	26/30/16 (A) Step A SCO Tab Run 16,556,690,39 1,071,534,03 7,775,272,81 4,753,290,07 85,017,13 7,989,7538,00 6,727,948,11 -6,727,948,11 9,525,556,24 -1,965,483,44 -2,623,762,24 -5,365,761,13 -3,734,589,58 6,705,76	Adjustments SCO Accounts (E) Step E Report 3	Accruals (F) Step F Report 2 3,810,788,77 3,810,788,77 1,511,718,56 1,970,953,04 1,947,993,34 1,541,857,77 1,541,857 1,	TOTAL (0) Calculated Field 72,387,477,11 3,188,815,77 9,287,991,41 5,5824,243,11 155,976,27 9,545,521,31 8,249,605,31 8,249,605,31 8,249,605,31 8,249,605,31 8,249,605,31 8,249,605,31 8,249,605,31 8,249,605,31 8,249,605,31	FUND 4: F AGENCY AC FISCAI Approp. Exp (9000) (91) Step H Report 6 2 0.367.4 0 3.188.6 0 9.287.9 3 5.824.2 5 158.5 8 9.545.5 8 9.545.6 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	21 - TRAINING COUNTS WITH YEAR ENDIN d Appropriation (8100 (9) Step in 1.40 3.11 6.65 11.36 5.88 5.88 -2.336 -3.183 -5.805	G SUPPOI H TRANSA G JUNE 3 I Reme.)	RT FUND CTIONS P 0, 20XX Revenue 8000 (J) Step J	PER STATE CON' Transacti Reverted Approp (9891) (K) Stop K	PY Approp Adj (9893) (L)	PY Revenue Adj (9892) (M) Stop K	(9811) (N) Stop K	Transfer Out (9812) (0) Stop K	Statewide Assessmen (P)
Item 1234-001-4321 Chapter 43/XX, FY 20XX/XX Program 10, State Budget Program 5, Financial Information Syst Program 20, State Audits and Evaluatio Program 30, Statewide Acct Policies, C Program 32, Department of Justice Leg Program 37, Local Government Audits, Program 40 01, Administration Program 40 02, Administration Program 99, Clearing Account Category 90 10, Reimbursements to 5: Category 90 10, Reimbursements to 6: Category 90.20, Reimbursements to 6: Category 90.30, Reimbursements to 6:	consulting & Tra consulting & Tra gall Services a and Review suffed 5770 - State Bud 5780 - State Aud	56/30/16 (A) Step A SCO Tab Run 16,558,690,39 1,071,534,03 7,776,272,81 4,753,290,07 85,017,13 7,697,538,02 6,727,948,11 9,525,556,24 -1,905,453,45 -2,623,762,24 -5,365,761,13 -3,734,589,58	Adjustments SCO Accounts (E) Step E Report 3	Accruals (F) Step / Report 2 3,810,786.7; 2,117,081.6; 1,511,718.5; 1,947,963.3; 1,947,963.3; 1,541,857.7; 9,524,369.2; 381,005.0; -564,833.4; 489,994.4; -608,273.5;	TOTAL (C) Calculated Field 7 28,387,477.11 3,188,615.77 9,287,991.41 5,824,243.11 158,976.02 9,545,521.31 8,269,805.81 0,00 2,335,488.41 5,3186,615.71 5,835,775.52 4,542,863.11	FUND 4: FAGENCY AC FISCAI Approp. Exp (5000) (P1) Step H Report 20,367,4 0 3,188,6 0 9,287,3 1,583,2 1,583,8	21 - TRAINING COUNTS WITH YEAR ENDIN d Appropriation (8100 (9) Step in 1.40 3.11 6.65 11.36 5.88 5.88 -2.336 -3.183 -5.805	G SUPPOI H TRANSA G JUNE 3 I Reme.)	RT FUND CTIONS P 0, 20XX Revenue 8000 (J) Step J	PER STATE CON' Transacti Reverted Approp (9891) (K) Stop K	PY Approp Adj (9893) (L)	PY Revenue Adj (9892) (M) Stop K	(9811) (N) Stop K	Transfer Out (9812) (0) Stop K	Statewide Assesament (P) Step L