

## 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](#)
- ★ [Chart of Accounts - Crosswalk](#) 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.

## Report Preparation Guide

- 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.

Prepared by Department of Finance, Fiscal Systems and Consulting Unit  
08/08/2023

## Report Preparation Guide

- ★ 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.
  - 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)
  - 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.

## Report Preparation Guide

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 FISCAL as GL 108 interface.

STATE CONTROLLER'S USE ONLY		STATE OF CALIFORNIA OFFICE OF THE STATE CONTROLLER		STATE CONTROLLER'S USE ONLY	
DOCUMENT NO.	DATE C C C C M M D D	MSG Code	<b>TRANSACTION REQUEST</b>		TC Code
NF					VERIFIED BY:
					DATE:

PAGE 1 OF 1

Agency: <b>Department of Training 1234</b>	Address: <b>123 L Street, Sacramento, CA 95814</b>	Agency Document Number: <b>DOT TRF #13</b>
--------------------------------------------	----------------------------------------------------	--------------------------------------------

FUND	AGY	FY	M	REF / ITEM	FED CAT	P/N	C	CAT	PGM	ELE	COMP	TASK	ACCT	REV / OBJ	AMOUNT	D	C	A	T	O	B	SOURCE FUND
4321	3540	20XX		001					10						1,186.95	D	D					4321
				DESCRIPTION		(DNKP) CHAPTER NUMBER/YEAR/ITEM				PROGRAM DESCRIPTION												
				Corr SFM 134940 6-23-XX		Chapter 0043/XX B/A IT. 3540-001-4321																
4321	1234	20XX		001					99						1,186.95	C	D					
				DESCRIPTION		(DNKP) CHAPTER NUMBER/YEAR/ITEM				PROGRAM DESCRIPTION												
				Corr SFM 134940 6-23-XX		Chapter 0043/XX B/A IT. 1234-001-4321																
				DESCRIPTION		(DNKP) CHAPTER NUMBER/YEAR/ITEM				PROGRAM DESCRIPTION												
				DESCRIPTION		(DNKP) CHAPTER NUMBER/YEAR/ITEM				PROGRAM DESCRIPTION												
				DESCRIPTION		(DNKP) CHAPTER NUMBER/YEAR/ITEM				PROGRAM DESCRIPTION												

<p><b>TYPE OF TRANSACTION:</b> Correct SFM 134940 dated 6/23/20XX</p> <p><b>LEGAL AUTHORITY AND REASON FOR REQUEST:</b></p> <p>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</p> <p><b>These are SCO Legacy-only corrections</b></p>	<p>I hereby certify under penalty of perjury that I am the duly appointed, qualified, and acting officer of the herein named State agency, department, board, commission, office or institution; that the within transfer is in all respects true, correct, and in accordance with all applicable provisions or restrictions in the Budget Act, Federal Regulations, or other statute pertaining to the particular appropriation.</p> <p>AUTHORIZED SIGNATURE:</p> <p>CONTACT PERSON: <b>U.R. Dunne</b>      PHONE FOR CONTACT: <b>(916) 123-4567</b></p> <p>E-MAIL FOR CONTACT: <a href="mailto:UR.Dunne@training.ca.gov">UR.Dunne@training.ca.gov</a>      DATE: <b>6/29/20XX</b></p>
------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

CA 504 PC VERSION (03/2006)

## Report Preparation Guide

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.

Report Preparation Guide

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

<b>REPORT NO. 3 Form 576 A</b>		<b>Adjustments to Controller's Accounts</b>			
Version 5.5.23.2		June 30, 20XX			
Check here for Revision <input type="checkbox"/>					
Agency Number	Agency Name	Fund Number	Fund Name		
<b>1234</b>	<b>Department of Training</b>	<b>4321</b>	<b>Training Support Fund</b>		
Name of Contact Person, Title		Telephone Number	Email Address		
<b>U.R. Dunne, Accounting Officer</b>		<b>(916) 123-4567</b>	<a href="mailto:UR.Dunne@training.ca.gov">UR.Dunne@training.ca.gov</a>		
			Amount Debit = Credit?	TRUE	
<b>ACCOUNT TITLE</b>			<b>ACCOUNT</b>	<b>AMOUNT</b>	<b>D C</b>
DUE FROM OTHER APPROPRIATIONS			1420    3540	1,186.95	D
					<b>Errors</b>

Report Preparation Guide

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 Form 576 B		<b>Adjustments to Controller's Accounts</b>														
Version 5.5.23.2												June 30, 20XX				
												Check here for Revision <input type="checkbox"/>				
Agency Number	Agency Name	Fund Number	Fund Name													
1234	Department of Training	4321	Training Support Fund													
Name of Contact Person, Title		Telephone Number	Email Address													
U.R. Dunne, Accounting Officer		(916) 123-4567	UR.Dunne@training.ca.gov													
		Amount Debit = Credit?										TRUE				
APPROPRIATION AND REVENUE ACCOUNT TITLES	FY	M	REF/ITEM	CAT	PGM	ELE	COMP	TASK	T	SOURCE FUND	B	S C O	REVENUE/ OBJECT	AMOUNT	D C	Errors
CLEARING ACCOUNT	20XX		001		99				D					1,186.95	C	

## Report Preparation Guide

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.



Report Preparation Guide

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

REPORT NO. 3 Form 576 A		<b>Adjustments to Controller's Accounts</b>		
Version 5.5.23.2		June 30, 20XX		
Check here for Revision <input type="checkbox"/>				
Agency Number	Agency Name	Fund Number	Fund Name	
1234 <span style="color:red">2</span>	Department of Training <span style="color:red">2</span>	4321 <span style="color:red">2</span>	Training Support Fund <span style="color:red">2</span>	
Name of Contact Person, Title		Telephone Number	Email Address	
U.R. Dunne, Accounting Officer		(916) 123-4567	<a href="mailto:UR.Dunne@training.ca.gov">UR.Dunne@training.ca.gov</a>	
			Amount Debit = Credit?	TRUE
<b>ACCOUNT TITLE</b>		<b>ACCOUNT</b>		<b>AMOUNT</b>
DUE FROM OTHER APPROPRIATIONS		1420	3540	1,186.95
				D C
				<b>4,5</b>

  

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

STATE OF CALIFORNIA  
OFFICE OF THE STATE CONTROLLER  
**TRANSACTION REQUEST**

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

PAGE 1 OF 1

Agency: Department of Training 1234		Address: 123 L Street, Sacramento, CA 95814		Agency Document Number: DOT TRF #13	
-------------------------------------	--	---------------------------------------------	--	-------------------------------------	--

FUND	AGY	FY	M	REF / ITEM	FED CAT	P/N	C	CAT	PGM	ELE	COMP	TASK	ACCT	REV / OBJ	AMOUNT	D	C	A	T	O	B	SOURCE FUND
4321	3540	20XX		001					10						1,186.95	D	D					4321
				DESCRIPTION		(DRKP) CHAPTER NUMBER/YEAR/ITEM				PROGRAM DESCRIPTION												
				Corr SFM 134940 6-23-XX		Chapter 0043/XX B/A IT. 3540-001-4321																
4321	1234	20XX		001					99						1,186.95	C	D					
				DESCRIPTION		(DRKP) CHAPTER NUMBER/YEAR/ITEM				PROGRAM DESCRIPTION												
				Corr SFM 134940 6-23-XX		Chapter 0043/XX B/A IT. 1234-001-4321																

Report Preparation Guide

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

REPORT NO. 3 Form 576 B										<b>Adjustments to Controller's Accounts</b>														
Version 5.5.23.2										June 30, 20XX														
										Check here for Revision <input type="checkbox"/>														
Agency Number					Agency Name					Fund Number					Fund Name									
1234					Department of Training					4321					Training Support Fund									
Name of Contact Person, Title										Telephone Number					Email Address									
U.R. Dunne, Accounting Officer										(916) 123-4567					UR.Dunne@training.ca.gov									
										Amount Debit = Credit? TRUE														
APPROPRIATION AND REVENUE ACCOUNT TITLES										FY	M	REF/ITEM	CAT	PGM	ELE	COMP	TASK	T	SOURCE FUND	B	S C O	REVENUE/ OBJECT	AMOUNT	D C
CLEARING ACCOUNT										20XX		001		99				D					1,186.95	C

Errors 4,5

---

STATE CONTROLLER'S USE ONLY			STATE OF CALIFORNIA OFFICE OF THE STATE CONTROLLER			STATE CONTROLLER'S USE ONLY		
DOCUMENT NO.	DATE	MSG Code				TC	VERIFIED BY:	
NF							DATE:	

TRANSACTION REQUEST

PAGE 1 OF 1

Agency: Department of Training 1234					Address: 123 L Street, Sacramento, CA 95814					Agency Document Number: DOT TRF #13				
-------------------------------------	--	--	--	--	---------------------------------------------	--	--	--	--	-------------------------------------	--	--	--	--

FUND	AGY	FY	M	REF / ITEM	FED CAT	P/N	C	CAT	PGM	ELE	COMP	TASK	ACCT	REV / OBJ	AMOUNT	D	C	A	T	O	B	SOURCE FUND
4321	3540	20XX		001					10						1,186.95	D	D					4321
DESCRIPTION					(DRKP) CHAPTER NUMBER/YEAR/ITEM					PROGRAM DESCRIPTION												
Corr SFM 134940 6-23-XX					Chapter 0043/XX B/A IT. 3540-001-4321																	
4321	1234	20XX		001					99						1,186.95	C	D					
DESCRIPTION					(DRKP) CHAPTER NUMBER/YEAR/ITEM					PROGRAM DESCRIPTION												
Corr SFM 134940 6-23-XX					Chapter 0043/XX B/A IT. 1234-001-4321																	

Report Preparation Guide

For illustration purposes, below is a Report No. 3, Form 576B sample reconciled to Report No. 5.

REPORT NO. 3 Form 576 B Version 5.5.23.2		<b>Adjustments to Controller's Accounts</b>										June 30, 20XX		1			
Check here for Revision <input type="checkbox"/>																	
Agency Number <b>1234</b> 2		Agency Name <b>Department of Training</b> 2				Fund Number <b>4321</b> 2		Fund Name <b>Training Support Fund</b> 2									
Name of Contact Person, Title <b>U.R. Dunne, Accounting Officer</b>						Telephone Number <b>(916) 123-4567</b>		Email Address <b>UR.Dunne@training.ca.gov</b>									
										Amount Debit = Credit?		TRUE					
APPROPRIATION AND REVENUE ACCOUNT TITLES		FY	M	REF/ ITEM	CAT	PGM	ELE	COMP	TASK	T	SOURCE FUND	B	S C O	REVENUE/ OBJECT	AMOUNT	D C	Errors
CLEARING ACCOUNT		20XX		001		99				D					1,186.95	C	4,5

---

**FINAL RECONCILIATION OF CONTROLLER'S ACCOUNTS  
WITH FINAL BUDGET REPORT/AGENCY RECORDS STD 573**

**AGENCY: 1234 DEPT OF TRAINING  
FUND: 4321000 TRAINING SUPPORT FUND  
FY: 20XX CY ITEM: 001**

**CHAPTER NO. 43/XX**

	<b>ITEM NO.</b>	<b>1234-001-4321</b>
	<b>EXPENDITURES</b>	<b>APPROPRIATION BALANCE</b>
JUNE 30 ACCOUNT BALANCE PER STATE CONTROLLER'S RECORDS	33,656,262.29	-2,434,031.95
REVERSE PRIOR YEAR ADJUSTMENTS TO CONTROLLER'S ACCOUNTS	<i>Leave Blank</i>	
REVERSE PRIOR YEAR EXPENDITURES/REIMBURSEMENTS ACCRUED	<i>Leave Blank</i>	
REVERSE PRIOR YEAR CORRECTIONS MADE BY CONTROLLER'S OFFICE	<i>Leave Blank</i>	

---

APPLY CURRENT YEAR ADJUSTMENTS TO CONTROLLER'S ACCOUNTS	<b>REPORT 3 - Form 576 B</b>	-1,186.95*	<b>4</b>	-1,186.95*
---------------------------------------------------------	------------------------------	------------	----------	------------

**REPORT NO. 5**

**JUNE 30, 20XX**

## Report Preparation Guide

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

<b>REPORT NO. 3 Form 576 B</b>		<b>Adjustments to Controller's Accounts</b>													
Version 5.5.23.2		1 June 30, 20XX													
Check here for Revision <input type="checkbox"/>															
Agency Number	Agency Name	Fund Number	Fund Name												
<b>1234</b>	<b>Department of Training</b>	<b>4321</b>	<b>Training Support Fund</b>												
Name of Contact Person, Title		Telephone Number	Email Address												
<b>U.R. Dunne, Accounting Officer</b>		<b>(916) 123-4567</b>	<b>UR.Dunne@training.ca.gov</b>												
		Amount Debit = Credit?					TRUE								
<b>APPROPRIATION AND REVENUE ACCOUNT TITLES</b>	<b>FY</b>	<b>M</b>	<b>REF/ITEM</b>	<b>CAT</b>	<b>PGM</b>	<b>ELE</b>	<b>COMP</b>	<b>TASK</b>	<b>T</b>	<b>SOURCE FUND</b>	<b>B</b>	<b>S C O</b>	<b>REVENUE/ OBJECT</b>	<b>AMOUNT</b>	<b>D C</b>
CLEARING ACCOUNT	20XX		001		99				D					1,186.95	C

Errors **4,5**

---

**AGENCY 1234 - DEPARTMENT OF TRAINING**  
**FUND 4321 - TRAINING SUPPORT FUND**  
**RECONCILIATION OF AGENCY ACCOUNTS WITH TRANSACTIONS PER STATE CONTROLLER**  
**FISCAL YEAR ENDING JUNE 30, 20XX**

Report No. 15

Appropriations	Apply Current Year				Transactions per Agency Accounts										
	Controler 06/30/16	Adjustments SCO Accounts	Accruals	TOTAL	Approp. Expend (9000)	Appropriation Remb (8100)	Revenue 8000	Reverted Approp (9891)	PY Approp Adj (9893)	PY Revenue Adj (9892)	Transfer In (9811)	Transfer Out (9812)	Statewide Assessments		
	(A)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)		
Item 1234-001-4321 Chapter 43/XX, FY 20XX/XX	Step A SCO Tab Run	Step E Report 3	Step F Report 2	Calculated Field	Step H Report 8	Step I Report 6	Step J Report 4	Step K Report 7	Step K Report 7	Step K Report 7	Step K Report 7	Step K Report 7	Step L Report 7		
Program 10, State Budget	16,556,690.39		3,810,786.77	20,367,477.16	20,367,477.16										
Program 15, Financial Information System for Ca	1,071,534.83		2,117,081.67	3,188,615.70	3,188,615.70										
Program 20, State Audits and Evaluations	7,776,272.81		1,511,718.59	9,287,991.40	9,287,991.40										
Program 30, Statewide Act Policies, Consulting & Tr	4,753,290.07		1,070,953.06	5,824,243.13	5,824,243.13										
Program 32, Department of Justice Legal Services	85,017.13		73,968.92	158,976.05	158,976.05										
Program 37, Local Government Audits and Review	7,597,538.02		1,947,983.36	9,545,521.38	9,545,521.38										
Program 40.01, Administration	6,727,948.11		1,541,657.77	8,269,605.88	8,269,605.88										
Program 40.02, Administration-Distributed	-6,727,948.11		-1,541,657.77	-8,269,605.88	-8,269,605.88										
Program 99, Clearing Account	9,525,556.24	-1,186.95	-9,524,369.29	0.00	0.00										
Category 90.10, Reimbursements to 6770 -State Bud	-1,965,483.45		-351,005.01	-2,336,488.46		-2,336,488.46									
Category 90.15, Reimbursements to 6775 -Financial	-2,623,782.24		-564,833.46	-3,188,615.70		-3,188,615.70									
Category 90.20, Reimbursements to 6780 -State Aud	-5,365,781.13		-489,994.41	-5,835,775.54		-5,835,775.54									
Category 90.30, Reimbursements to 6785 -Statewide	-3,734,589.58		-808,273.59	-4,542,863.17		-4,542,863.17									
Category 98, SCIF Deposit	6,705.76		-6,705.76	0.00											
Category 97, ORF Advance	200,000.00		-200,000.00	0.00											
Category 98, Advance to SRF - Other	42,000.00		-42,000.00	0.00											
<b>TOTAL</b>	<b>31,654,271.58</b>	<b>-1,186.95</b>	<b>-1,370,687.17</b>	<b>31,817,584.97</b>	<b>48,355,745.62</b>	<b>-15,875,776.48</b>	<b>-611,361.81</b>	<b>-51,022.36</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		