

Report Preparation Guide

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

Purpose

Report No. 15, Reconciliation of Agency Accounts with Transactions per State Controller, assures the accuracy and completeness of an agency/department's year-end financial reports by presenting a reconciliation of an agency/department's nominal accounts with transactions per the State Controller's Office (SCO) as of June 30.

The detailed revenue, expenditure, reimbursements, transfers in, and transfers out accounts are summarized to the appropriate GL accounts and are reconciled with transactions per the State Controller's Office (SCO).

Reference Documents

Current Year Reports

- ★ SCO Agency Reconciliation Report (Tab Run) and /or the Dfq_GL_15_SCO_Ending_Balance query
- ★ 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
- ★ Final (P998) SCO/Agency Reconciliation Worksheet as of June 30

Prior Year Report

- ★ Report No. 15, Reconciliation of Agency Accounts with Transactions Per State Controller

Other Reference Documents

- ★ Job Aid FISCAL.240 – Year End Report No. 15 – Reconciliation of State Agency Accounts with SCO Transactions
- ★ Prior Year Accrual Summary Report for Fiscal Year 2022-23 (SCO website)
- ★ [Finance Year-End Training – Presentation - Session 2, Report No. 15](#)
- ★ SAM Section [7976](#)
- ★ [Chart of Accounts – Crosswalk](#) of Accounts to Legacy Accounts – Department Use (Finance, FISCAL Resources for Accounting web page)
- ★ SCO Year-End Financial Reports Procedure Manual (Budgetary/Legal)
- ★ Year-End Reporting Checklist

Report Preparation Guide

How to Prepare

To prepare Report No. 15, enter data from the various sources listed below. The sources reference each column of the sample Report No. 15 below:

- A** - Enter the "Transactions Per State Controller" amounts from the **SCO Agency Reconciliation Report** (SCO Tab Run) "Expend/Revenue" column's ending balance as of June 30 (**same sign**).
- B** - Enter the reversal of "Prior Year Adjustments to SCO Accounts" amounts from **prior year's Report No. 15** Adjustments to SCO Accounts (Column E) (**opposite sign**).
- C** - Enter the reversal of the Prior Year Accruals amounts from **prior year's Report No. 15** Accruals (Column F) (**opposite sign**).
- D** - Enter the reversal of any "Prior Year Corrections Made by SCO" amounts from the **current year Report No. 5's** "Reverse Prior Year Corrections Made by Controller's Office" amount (**same sign**).
- E** - Enter "Current Year Adjustments to SCO Accounts" amounts from **Report No. 3**, Form 576B (**same sign**).
- F** - Enter the "Current Year Accruals" amounts from **Report No. 2's** "Net Total Accruals Per Agency" column (**opposite sign**).
- G** - The "Total" of Column G is equal to the sum of Columns A through F. All Clearing Account (Program 99) balances must equal to zero in Column G.
- H** - Enter "Appropriation Expenditures (9000)" amounts from **Report No. 6's** Budgetary Expenditures column (**same sign**). This amount must agree with the GL9000 amount on Report No. 7.
- I** - Enter "Reimbursements (8100)" from **Report No. 6's** Scheduled Reimbursement line, Budgetary Expenditures column (**same sign**). This amount must agree with the GL 8100 amount on Report No. 7.
- J** - Enter "Revenues (8000)" from **Report No. 4's** Actual Revenues column (**opposite sign**). This amount must agree with the GL 8000 amount on Report No. 7.
- K** - Enter "Refunds to Revert Appropriations (9891)" amount from **Report No. 7's** Account 9891 (**same sign**).
- L** - Enter Statewide Assessments for the Pro Rata and SB 84 Supplementary Pension Assessments posted in BUDLEGAL ledger from the **Report No. 7 (COA version)** (**same sign**). Only the Administering Agency will record and report Statewide Assessments.
 - Pro Rata Assessments Accounts (COA):
 - 6512400 - Unappropriated Transfers Out – Pro Rata
 - 6524000 - Unappropriated Transfers In – Pro Rata
 - SB 84 Supplementary Pension Assessments Account (COA):
 - 6512500 - Unappropriated Transfers Out – Supplemental Pension

Report Preparation Guide

Important Notes/Tips

- ★ The total of Columns H through L should equal Report No. 7's corresponding nominal account.
- ★ For Administering Agency/Department of a Fund:
 - 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, respectively, on the Report No. 7 for presentation purposes only.
 - Column H, "Appropriated Expenditure" GL 9000 + Column L, "Statewide Assessment (*Pro Rata only*)" = Report No. 7's GL 9000.
 - These assessment amounts are not appropriated expenditures and will not post to Report No. 6.
- ★ Prepare a separate report for each Governmental Cost Fund and Bond Fund.
- ★ Verify that totals are correct.
- ★ Add a column to include, if needed:
 - GLAN 9893 - Prior Year Appropriation Adjustments
 - GLAN 9892 - Prior Year Revenue Adjustments
 - GLAN 9811 - Transfer In
 - GLAN 9812 - Transfer Out
- ★ Administering agencies/departments should record the SB 84 Pension Assessments and Pro Rata charges in the "Statewide Assessments" column, and have a row designated for each assessment.
- ★ SCO uses the Report No. 15 to obtain additional information that may help resolve any Report No. 1 and/or Report No. 3 discrepancies.

Report Preparation Guide

For illustration purposes, below is a Report No. 15 – Reconciliation of Agency Accounts with Transactions per State Controller.

| 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 | | | | | | | | | | | | |
|---|--|-----------------------------|------------------------|----------------------------------|-----------------------------|--------------------|------------------|----------------------------------|-----------------------|--------------------|-----------------------------------|-----------------------|
| Appropriations | Transactions Per State Controller 06/30/CY | 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 | | Approp. Expend (9000) | Reimbursements (8100) | Revenue (8000) | Refunds to Reverted Approp (9891) | Statewide Assessments |
| | (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) | (J) | (K) | (L) |
| Item 1234-001-4321 Chapter XX/XX, FY 20CY/CY | Step A SCO Tab Run/ DFQ_GL_15 | Step B PY Report 15 | Step C PY Report 15 | Step D Report 5 | Step E Report 3 | Step F Report 2 | Calculated Field | Step H Report 6 | Step I Report 6 | Step J Report 4 | Step K Report 7 | Step L SCO JE's |
| 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 California | 1,071,534.03 | | | | | 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 Accounting Policies, Consulting and Training | 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 | | | | | 73,958.92 | 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 | | | | | |
| Category 90.10, Reimbursements to 6770 -State Budget | -1,985,483.45 | | | | | -351,005.01 | -2,336,488.46 | | -2,336,488.46 | | | |
| Category 90.15, Reimbursements to 6775 -Financial Info Sys | -2,623,782.24 | | | | | -564,833.46 | -3,188,615.70 | | -3,188,615.70 | | | |
| Category 90.20, Reimbursements to 6780 -State Audits & Eval | -5,365,781.13 | | | | | -469,994.41 | -5,835,775.54 | | -5,835,775.54 | | | |
| Category 90.30, Reimbursements to 6785 -Statewide Acct Policies | -3,734,589.58 | | | | | -808,273.59 | -4,542,863.17 | | -4,542,863.17 | | | |
| Category 96, 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 | | | | | |
| Item 1234-501-4321 Chapter XX/XX, FY 20CY/CY | | | | | | | | | | | | |
| Program 10, State Budget | 41,783.15 | | | | | 61,623.46 | 103,406.61 | 103,406.61 | | | | |
| Item 1234-001-4321 Chapter XX/XX, FY 20PY/PY | | | | | | | | | | | | |
| Program 10, State Budget | 2,795,636.72 | | -2,901,530.82 | | | 1,948.41 | -103,945.69 | -103,945.69 | | | | |
| Program 15, Financial Information System for California | 430,690.27 | | -429,647.79 | | | | 1,042.48 | 1,042.48 | | | | |
| Program 20, State Audits and Evaluations | 1,184,413.48 | | -1,188,311.63 | | | 317.63 | -3,580.52 | -3,580.52 | | | | |
| Program 30, Statewide Accounting Policies, Consulting and Training | 617,887.58 | -57,501.26 | -564,601.08 | | | 2,348.04 | -1,866.72 | -1,866.72 | | | | |
| Program 32, Department of Justice Legal Services | -13,308.18 | | 13,308.18 | | | | 0.00 | 0.00 | | | | |
| Program 37, Local Government Audits and Review | 795,915.88 | | -826,288.96 | | | -423.65 | -30,796.73 | -30,796.73 | | | | |
| Program 40.01, Administration | 759,857.95 | | -770,091.22 | | | -3,619.10 | -13,852.37 | -13,852.37 | | | | |
| Program 40.02, Administration-Distributed | -759,741.91 | | 769,975.18 | | | 3,619.10 | 13,852.37 | 13,852.37 | | | | |
| Program 99, Clearing Account | -5,520,085.37 | 57,501.26 | 5,464,186.02 | | | -1,601.91 | 0.00 | 0.00 | | | | |
| Category 90, Reimbursements | -2,089,565.23 | -900,000.00 | 3,017,531.62 | | | | 27,966.39 | | 27,966.39 | | | |
| Category 96, SCIF Deposit | | | | | | | 0.00 | | | | | |
| Category 97, ORF Advance | | | | | | | 0.00 | | | | | |
| Category 98, Advance to SRF - Other | | | | | | | 0.00 | | | | | |
| Item 1234-001-4321 Chapter XX/XX, FY 20PPY/PPY | | | | | | | | | | | | |
| Program 10, State Budget | -113,474.78 | | 115,821.56 | | | | 2,346.78 | 2,346.78 | | | | |
| Program 15, Financial Information System for California | -657.34 | | 657.34 | | | | 0.00 | 0.00 | | | | |
| Program 20, State Audits and Evaluations | 28,398.66 | | -14,312.74 | | | | 14,085.92 | 14,085.92 | | | | |
| Program 30, Statewide Accounting Policies, Consulting and Training | -6,454.42 | | 7,439.48 | | | | 985.06 | 985.06 | | | | |
| Program 32, Department of Justice Legal Services | -26,286.07 | | 26,286.07 | | | | 0.00 | 0.00 | | | | |
| Program 37, Local Government Audits and Review | 238.29 | | 1,005.32 | | | | 1,243.61 | 1,243.61 | | | | |
| Program 40.01, Administration | -21,658.22 | | 23,145.16 | | | | 1,486.94 | 1,486.94 | | | | |
| Program 40.02, Administration-Distributed | 21,658.22 | | -23,145.16 | | | | -1,486.94 | -1,486.94 | | | | |
| Program 99, Clearing Account | 287,039.02 | | -287,039.02 | | | | 0.00 | 0.00 | | | | |
| Category 90, Reimbursements | 0.00 | | 0.00 | | | | 0.00 | | | | | |
| Category 97, ORF Advance | | | | | | | 0.00 | | | | | |
| Revenue 20CY/CY - Current Year | | | | | | | | | | | | |
| 161000, Escheat,Checks, Warrants | 0.00 | | | | | | 0.00 | | | | | |
| 161400, Miscellaneous Revenue | -910.46 | | | | | -200.00 | -1,110.46 | | | -1,110.46 | | |
| 163000, Settlements/Judgements | -606,318.60 | | | | | | -606,318.60 | | | -606,318.60 | | |
| 164900, Donations | -3,500.00 | | | | | | -3,500.00 | | | -3,500.00 | | |
| Revenue 20PY/PY- Prior Year | | | | | | | | | | | | |
| 161000, Escheat,Checks, Warrants | | | | | | | 0.00 | | | | | |
| 161400, Miscellaneous Revenue | -800.00 | | 800.00 | | | | 0.00 | | | | | |
| 163000, Settlements/Judgements | -432.75 | | | | | | -432.75 | | | -432.75 | | |
| 500000, Refunds to Reverted Approps | -51,022.36 | | | | | | -51,022.36 | | | | -51,022.36 | |
| Statewide Assessments | | | | | | | | | | | | |
| BU 9900 - PRO RATA | | | | | | | 0.00 | | | | | 500.00 |
| BU 8880 - FISCAL Assessments | | | | | | | 0.00 | | | | | 200.00 |
| TOTAL | 31,654,271.58 | -900,000.00 | 2,435,187.51 | 0.00 | -1,186.95 | -1,370,687.17 | 31,817,584.97 | 48,355,745.62 | -15,875,776.48 | -611,361.81 | -51,022.36 | 700.00 |

Report Preparation Guide

For illustration purposes, below is a Report No. 2 – Accrual Worksheet, used to prepare the Report No. 15.

| DEPARTMENT OF TRAINING (1234) | | | | | | | | | | | | | REPORT NO. 2 | |
|--|-------------------------|--------------------------------|--------------------------------------|---------------------|---------------|--------------------|---------------------------------------|-----------------------------|--|-----------------------------|-------------------------------------|---|---------------------------------------|-------------------------------------|
| TRAINING SUPPORT FUND (4321) | | | | | | | | | | | | | | |
| REPORT NO. 2 ACCRUAL WORKSHEET | | | | | | | | | | | | | | |
| JUNE 30, 20XX | | | | | | | | | | | | | | |
| ACCOUNTS REFER TO THE UNIFORM CODES MANUAL OR CHART OF ACCOUNTS CROSSWALK | General Cash 1110 | Revolving Fund Cash 1130 | Cash on Hand in Agency 1190 | Accounts Receivable | | | Due From Other Funds/Appns 1400 | Expense Advances 1710 | Prepayments To Other Funds/Appns 1730 | Accounts Payable 3010 | Due to Other Funds/Appns 3110 | Due to Local Gov't /Other Gov't Ent 3220/3290 | Def Credits 1600/3730 3400/5330 | NET TOTAL ACCRUALS PER AGENCY |
| | | | | Abatements 1311 | Reimb 1312 | Other 3115/3119 | | | | | | | | |
| Chapter XX/XX, FY 20XX/XX CY Item 1234-001-4321 | 1101000 | 1101200 | 1100000 | 1200100 | 1200050 | 1380 | 1240000/1240100 | 1301100 | 1309200 | 2000000/2000100 | 2010000/2011000 | 2021000/2024000 | | |
| Program 10, State Budget | | | | | | | | | | (326,412.43) | (3,484,374.34) | | | (3,810,786.77) |
| Program 15, Financial Information System for Ca | | | | | | | | | | (14,199.31) | (2,102,882.36) | | | (2,117,081.67) |
| Program 20, State Audits and Evaluations | | | | | | | | | | (95,184.09) | (1,416,139.23) | (395.27) | | (1,511,718.59) |
| Program 30, Statewide Acct Policies, Consulting & Training | | | | | | | | | | (54,747.11) | (1,016,205.95) | | | (1,070,953.06) |
| Program 32, Department of Justice Legal Services | | | | | | | | | | | (73,958.92) | | | (73,958.92) |
| Program 37, Local Government Audits and Review | | | | | | | | | | (458,794.76) | (1,489,188.60) | | | (1,947,983.36) |
| Program 40.01, Administration | | | | | | | | | | (61,388.03) | (1,480,269.74) | | | (1,541,657.77) |
| Program 40.02, Administration-Distributed | | | | | | | 1,480,269.74 | | | 61,388.03 | | | | 1,541,657.77 |
| Program 99, Clearing Account | | | | 9,258.72 | | | 10,042,770.50 | | | (498,735.41) | (28,924.52) | | | 9,524,369.29 |
| Category 90.10, Reimbursements to 6770 -State Bud | | | | | | | 351,005.01 | | | | | | | 351,005.01 |
| Category 90.15, Reimbursements to 6775 -Financial | | | | | | | 564,833.46 | | | | | | | 564,833.46 |
| Category 90.20, Reimbursements to 6780 -State Aud | | | | | 2,205.00 | | 467,789.41 | | | | | | | 469,994.41 |
| Category 90.30, Reimbursements to 6785 -Statewide | | | | | | | 808,273.59 | | | | | | | 808,273.59 |
| Category 96, SCIF Deposit | | | | | | | | 6,705.76 | | | | | | 6,705.76 |
| Category 97, ORF Advance | | 200,000.00 | | | | | | | | | | | | 200,000.00 |
| Category 98, Advance to SRF - Other | | | | | | | | 42,000.00 | | | | | | 42,000.00 |
| Chapter XX/XX, FY 20XX/XX CY Item 1234-501-4321 | | | | | | | | | | (44,499.94) | (17,123.52) | | | (61,623.46) |
| Program 10, State Budget | | | | | | | | | | (160.36) | (1,788.05) | | | (1,948.41) |
| Chapter XX/XX, FY 20XX/XX PY Item 1234-001-4321 | | | | | | | | | | | | | | |
| Program 10, State Budget | | | | | | | | | | | | | | |
| Program 15, Financial Information System for Ca | | | | | | | | | | (26.35) | (291.28) | | | (317.63) |
| Program 20, State Audits and Evaluations | | | | | | | | | | | | | | |
| Program 30, Statewide Acct Policies, Consulting & Training | | | | | | | 511.53 | | | (2,859.57) | | | | (2,348.04) |
| Program 32, Department of Justice Legal Services | | | | | | | | | | | | | | 0.00 |
| Program 37, Local Government Audits and Review | | | | | | | 444.67 | | | (21.02) | | | | 423.65 |
| Program 40.01, Administration | | | | | | | 3,635.75 | | | (16.65) | | | | 3,619.10 |
| Program 40.02, Administration-Distributed | | | | | | | | | | 16.65 | (3,635.75) | | | (3,619.10) |
| Program 99, Clearing Account | | | | 942.34 | | | 1,123.13 | | | | (463.56) | | | 1,601.91 |
| Category 90, Reimbursements | | | | | | | | | | | | | | 0.00 |
| REVENUE 20XX/XX CY | | | | | | | | | | | | | | |
| 161000, Escheat,Checks, Warrants | | | | | | | | | | | | | | 0.00 |
| 161400, Miscellaneous Revenue | | | | | | | 200.00 | | | | | | | 200.00 |
| MISC. ACCOUNTS | | | | | | | | | | | | | | |
| Uncleared Collections | 90.00 | | | | | | | | | | | | (90.00) | 0.00 |
| Provisions for Deferred Receivables | | | | | | 450.93 | | | | | | | (450.93) | 0.00 |
| Prepayments to ARF | | | | | | | | 450,000.00 | | | | | (450,000.00) | 0.00 |
| Reimb. Collected In Advance | | | | | | | | | | | | | | 0.00 |
| Sub-Total | 90.00 | 200,000.00 | 0.00 | 10,201.06 | 2,205.00 | 450.93 | 13,720,856.79 | 0.00 | 498,705.76 | (1,495,640.35) | (11,115,245.82) | (395.27) | (450,540.93) | 1,370,687.17 |
| Revolving Fund Adjustment | | (11,710.86) | 100.00 | | | | | 636.42 | | 10,974.44 | | | | 0.00 |
| TOTAL | 90.00 | 188,289.14 | 100.00 | 10,201.06 | 2,205.00 | 450.93 | 13,720,856.79 | 636.42 | 498,705.76 | (1,484,665.91) | (11,115,245.82) | (395.27) | (450,540.93) | 1,370,687.17 |

Prepared by Department of Finance, Fiscal Systems and Consulting Unit

11/09/2023

Report Preparation Guide

For illustration purposes, below is a Report No. 3 – Adjustments to Controller’s Accounts, Form 576 B, used to prepare the Report No. 15.

| REPORT NO. 3 Form 576 B (Rev. 3/10) | | | | | | | | | | | | | Adjustments to Controller's Accounts | | | | |
|--|-----------------|---|----------|-----|-----|-------------------------------------|------|------|--|-------------|---|--------------------------------------|---|-----------------|----------|--|--|
| SCO USE ONLY | | | | | | | | | | | | | June 30, 20XX CY | | | | |
| Document No. | C C Y Y M M D D | | Agency | | | | | | | | | | Page <u>2</u> of <u>2</u> | | | | |
| B | | | | | | | | | | | | | | | | | |
| Agency Name and Number | | | | | | Fund Name and Number | | | | | | | | | | | |
| Department of Training (1234) | | | | | | Training Support Fund (4321) | | | | | | | | | | | |
| Name of Contact Person, Title | | | | | | Telephone Number | | | Email Address | | | Enter on Report 15 (Column E) | | | | | |
| U.R. Dunne, Accounting Officer | | | | | | 123-4567 | | | UR.Dunne@training.ca.gov | | | | | | | | |
| 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 CY | | 001 | | 99 | | | | D | | | | | 1,186.95 | C | | |
| Net Debits/Credits | | | | | | | | | | | | | | 1,186.95 | C | | |

Report Preparation Guide

For illustration purposes, below is a Report No. 6 – Final Budget Report, used to prepare the Report No. 15.

| REPORT 6 - FINAL BUDGET REPORT Department of Training - 1234 Fund 4321 Fiscal Year 20XX-XX CY As of 06/30/20XX CY | | | | | | |
|---|--------------|--------------------------------|-----------------------|-----------------------|----------------------------------|----------------|
| Business Unit: 1234 - Department of Training | | | Report ID: RPTGL067 | | | |
| Fund: 4321 - Training Support Fund | | | Run Date: 7/19/20XX | | | |
| Reference: 001 | | | Run Time: 16:01:45 | | | |
| Enactment Year: 20XX CY | | | Adjusting Period: 998 | | | |
| Budget Period | Program | Appropriation Description | Encumbrance/Allocated | Prior Year | Budgetary | Balance |
| Appropriation | Expenditures | Encumbrance | Encumbrance | Encumbrance Reversals | Expenditures | |
| REGULAR APPROPRIATIONS | | | | | Enter on Report 15 (Column H) | |
| 20XX CY | 10 | State Budget | | | | |
| -21,194,000.00 | | | 20,081,420.29 | 286,056.87 | 0.00 | 20,367,477.16 |
| | | | | | | -826,522.84 |
| 20XX CY | 15 | Financial Information System f | | | | |
| -3,217,000.00 | | | 3,188,615.70 | 0.00 | 0.00 | 3,188,615.70 |
| | | | | | | -28,384.30 |
| 20XX CY | 20 | State Audits & Evaluations | | | | |
| -11,819,000.00 | | | 9,212,293.06 | 75,698.34 | 0.00 | 9,287,991.40 |
| | | | | | | -2,531,008.60 |
| 20XX CY | 30 | Statewde Actg Policies, Consul | | | | |
| -6,475,000.00 | | | 5,781,076.43 | 43,166.70 | 0.00 | 5,824,243.13 |
| | | | | | | -650,756.87 |
| 20XX CY | 32 | Department of Justice Legal Se | | | | |
| -359,000.00 | | | 158,976.05 | 0.00 | 0.00 | 158,976.05 |
| | | | | | | -200,023.95 |
| 20XX CY | 37 | Local Gov Audits & Review | | | | |
| -12,378,000.00 | | | 9,096,120.77 | 449,400.61 | 0.00 | 9,545,521.38 |
| | | | | | | -2,832,478.62 |
| 20XX CY | 40.01 | Administration | | | | |
| -8,298,000.00 | | | 8,208,217.85 | 61,388.03 | 0.00 | 8,269,605.88 |
| | | | | | | -28,394.12 |
| 20XX CY | 40.02 | Administration - Distributed | | | | |
| 8,298,000.00 | | | -8,208,217.85 | -61,388.03 | 0.00 | -8,269,605.88 |
| | | | | | | 28,394.12 |
| TOTAL FOR REGULAR APPROPRIATIONS: | | | | | | |
| -55,442,000.00 | | | 47,518,502.30 | 854,322.52 | 0.00 | 48,372,824.82 |
| | | | | | | -7,069,175.18 |
| SCHEDULED REIMBURSEMENTS | | | | | Enter on Report 15 (Column I) | |
| 20XX CY | 90.10 | State Budget | | | | |
| 2,700,000.00 | | | -2,336,488.46 | 0.00 | 0.00 | -2,336,488.46 |
| | | | | | | 363,511.54 |
| 20XX CY | 90.15 | Financial Information System f | | | | |
| 3,217,000.00 | | | -3,188,615.70 | 0.00 | 0.00 | -3,188,615.70 |
| | | | | | | 28,384.30 |
| 20XX CY | 90.20 | State Audits & Evaluations | | | | |
| 8,161,000.00 | | | -5,835,775.54 | 0.00 | 0.00 | -5,835,775.54 |
| | | | | | | 2,325,224.46 |
| 20XX CY | 90.30 | Statewde Actg Policies, Consul | | | | |
| 5,025,000.00 | | | -4,542,863.17 | 0.00 | 0.00 | -4,542,863.17 |
| | | | | | | 482,136.83 |
| TOTAL FOR SCHEDULED REIMBURSEMENTS: | | | | | | |
| 19,103,000.00 | | | -15,903,742.87 | 0.00 | 0.00 | -15,903,742.87 |
| | | | | | | 3,199,257.13 |
| Total Reference | | | | | | |
| -36,339,000.00 | | | 31,614,759.43 | 854,322.52 | 0.00 | 32,469,081.95 |
| | | | | | | -3,869,918.05 |

Report Preparation Guide

For illustration purposes, below is a Report No. 4 – Statement of Revenue, used to prepare the Report No. 15.

| REPORT 4 - YEAR END STATEMENT OF REVENUE | | | |
|---|-------------------------------|----------------------------|-----------|
| Department of Training - 1234 | | | |
| Fund 4321 | | | |
| Fiscal Year 20XX-XXCY | | | |
| As of 06/30/20XX CY | | | |
| Business Unit : | 1234 - Department of Training | Report ID : | RPTGL065 |
| Fund : | 4321 - Training Support Fund | Run Date : | 7/15/20XX |
| Subfund: | | Run Time : | 11:44:11 |
| Enactment Year : | 20XX CY | Adjustment Period : | 998 |

| <u>Account</u> | <u>Description</u> | <u>Actual Revenues</u> | <u>Total</u> |
|--------------------|-----------------------|------------------------|--------------|
| 161400 | Miscellaneous Revenue | 1,110.46 | |
| 163000 | Settlements - Other | 606,318.60 | |
| 164900 | Donations | 3,500.00 | |
| *Total Fund | 4321 | | 610,929.06 |

Enter on Report 15 (Column J)

RECONCILIATION OF STATE CONTROLLERS REVENUE WITH STATEMENT OF REVENUE, JUN, 30, 2022

| | |
|---|---------------|
| TOTAL REVENUE PER STATE CONTROLLERS OFFICE ACCOUNTS | 610,729.06 |
| RECONCILING FACTORS: | |
| ACCRUALS PER REPORT OF ACCRUALS | <u>200.00</u> |
| ADJUSTMENT TO CONTROLLERS ACCOUNTS | <u>200.00</u> |
| TOTAL REVENUE PER STATEMENT OF REVENUE | 610,929.06 |

Report Preparation Guide

For illustration purposes, below is Reference Guide, used to guide the preparation the Report No. 15.

| DEPARTMENT NAME (XXXX) FUND NAME (XXXX) RECONCILIATION OF AGENCY ACCOUNTS WITH TRANSACTIONS PER STATE CONTROLLER JUNE 30, 20XX | | | | | | | | | | | | | Reference Guide Report 15 | |
|--|--|---|--|---|---|--|--|---|---|--|---|---|------------------------------|--|
| Appropriations | Transactions Per State Controller 06/30/XX (A) | Reverse Prior Year | | | Apply Current Year | | TOTAL (G) | Transactions per Agency Accounts | | | | | Statewide Assessments (L) | |
| | | Adjustments To SCO Accounts (B) | Accruals (C) | Corrections Made by Controller's (D) | Adjustments To SCO Accounts (E) | Accruals (F) | | Approp. Expend (9000) (H) | Reimburse-ments (8100) (I) | Revenue (8000) (J) | Refunds to Reverted Approp (9891) (K) | | | |
| Item XXXX-001-XXXX, Chpt XX/XX FY XX/XX CY Program 10, State Budget Program 15, Financial Information System for California Program 20, State Audits and Evaluations Program 30, Statewide Accounting Policies, Consulting and Training Program 32, Department of Justice Legal Services Program 37, Local Government Audits and Review Program 40.01, Administration Program 40.02, Administration-Distributed Program 99, Clearing Account Category 90.10, Reimbursements to 6770, State Budget Category 96, State Comp. Insurance Fund Category 97, Revolving Fund Advance Category 98, Advance to SRF, Other Item XXXX-501-XXXX, Chpt XXX/X FY XX CY Program 10, To Fund Posting on Internet Website Item XXXX-001-XXXX, Chpt XXXX/XX FY XX/XX PY Program 10, State Budget Program 15, Financial Information System for California Program 20, State Audits and Evaluations Program 30, Statewide Accounting Policies, Consulting and Training Program 32, Department of Justice Legal Services Program 37, Local Government Audits and Review Program 40.01, Administration Program 40.02, Administration-Distributed Program 99, Clearing Account Category 90, Reimbursements Category 96-State Comp. Insurance Fund Category 97-Revolving Fund Advance Category 98-Advance to SRF-Other Item XXXX-001-XXXX, Chpt XX/XX FY XX/XX PPY Program 10, State Budget Program 15, Financial Information System for California Program 20, State Audits and Evaluations Program 30, Statewide Accounting Policies, Consulting and Training Program 32, Department of Justice Legal Services Program 37, Local Government Audits and Review Program 40.01, Administration Program 40.02, Administration-Distributed Program 99, Clearing Account Category 90, Reimbursements Category 97-Revolving Fund Advance Revenue 20XX/XX CY, Current Year 161000, Escheat, Chks, Warrants 161400, Miscellaneous Revenue 163000, Settlements/Judgements 164900, Donations Revenue 20XX/XX PY, Prior Year 161000, Escheat, Chks, Warrants 161400, Miscellaneous Revenue 163000, Settlements/Judgements 500000, Refunds to Reverted Approps Statewide Assessments BU 9900 - Pro Rata Assessments BU 9892 - SB 84 Supplementary Pension Assessments TOTAL | SCO Tab Run 6/30/XX - or - the DFQ_GL_15 query "Expend/Rev" Column (Same sign) Exceptions: CY Prepayments -Use "Advances" Column (Same sign) | Prior year Report 15 Column "E" (Opposite sign) | Prior year Report 15, Column "F" (Opposite sign) | Current year Rpt 5, "Reverse PY Corrections Made by Controller's Office" (Same sign) - or - SCO's "Prior Year Summary Report" (Same sign) | Current year Report 3, Form 576-B (Same sign) | Current year Report 2, "Net Total Accruals Per Agency" Column. (Opposite sign) | Calculated Total of each line Columns A-F. Line Totals should agree with "Transactions for Agency Accounts" in Columns H-K. Program 99 Clearing accounts must net to 0 (zero). | Report 6, Final Budget Report "Budgetary Expenditures" by Program (Same sign) | Report 6, Final Budget Report "Budgetary Expenditures" column for Reimbursement lines (Same sign) | Report 4, Statement of Revenue, "Actual Revenue" (Opposite sign) | Report 7, Pre-Closing Trial Balance (Same sign) | Report 7, Pre-Closing Trial Balance (COA version) (Same sign). GLAN: -6512400 -6524000 -6512500 | no General Fund | |
| | S | O | O | S | S | O | calculated | S | S | O | S | S | | |
| | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | |

Total of each column should be equal to the corresponding GLAN on Pre-Closing Trial Balance (Report 7). Exception - Approp Expend (Column H) plus Pro Rata Statewide Assessments (Column L) equal to GL 9000 on Report 7.