

Department of Finance

Fund Balance Reconciliation Guide

(Special Funds and Certain Non-Governmental Cost Funds)



June 2023

FOREWORD

Government Code section 13344 requires the Department of Finance to implement procedures that facilitate annual reconciliations of General Fund and Special Fund balances between those provided by a state department to Finance and the State Controller's Office (SCO).

Government Code section 13031 requires Finance to instruct departments to provide certifies that the budget and accounting information provided to Finance reconciles to the year-end financial reports submitted to the SCO.

Government Code section 12460 requires the information in the State Controller's Budgetary/Legal Basis Annual Report to account for funds on the same basis as the applicable Governor's Budget and Budget Act.

The Fund Balance Reconciliation Guide provides instructions and forms to departments to facilitate the annual reconciliation of fund balances for funds with a Fund Condition Statement in the Governor's Budget. The guide also includes the annual certification form that departments are required to complete and submit to Finance. A list of frequently asked questions and answers is provided at the end of the guide for additional information. Departmental accounting and budget staff must coordinate to complete this task.

Multi-year appropriations may require different treatment. See pages 11 and 13 or contact your Finance Budget Analyst for further assistance.

A Complete set of instructions is available at Finance's website:

<https://dof.ca.gov/accounting/accounting-policies-and-procedures/accounting-policies-and-procedures-fund-reconciliation/>

If you have any questions regarding the guide, please contact the Department of Finance, Fiscal Systems and Consulting Unit Hotline at (916) 324-0385 or fscuhotline@dof.ca.gov.

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1. General Instructions

1.1 Important Background Information

Departmental accounting and budget staff should become familiar with the information provided in Budget Letters (BL) related to fund reconciliation and the development of the 2024-25 Governor's Budget. The BLs remind departments of the most updated requirements for reporting past year financial data when submitting budget documents for the development of the Governor's Budget. Staff should also review statewide policies, BLs, California Government Code (GC), and State Administrative Manual (SAM) references provided in Appendix 10.3.

1.2 Consistency between Governor's Budget and Year-End Financial Reports

The reconciliation of fund balances is required under GC sections 12460 and 13344. GC section 12460 requires information in the SCO's Budgetary/Legal Basis Annual Report to account for funds on the same basis as the applicable Governor's Budget. GC section 13344 requires departments to prepare and maintain financial and accounting data for the Governor's Budget and related documents, and the Budgetary/Legal Basis Annual Report described in GC section 12460, according to the methods and bases provided in regulations, BLs, and other directives of Finance. By law, year-end financial reports must be prepared consistent with the applicable budget. Information provided to Finance for the Governor's Budget must be consistent with information provided to the SCO for the Budgetary/Legal Basis Annual Report.

SAM section 6400 requires that fund balance, revenues, expenditures, and other accounting data included in the past year's presentation of the Governor's Budget reconcile with similar data published in the SCO's Budgetary/Legal Basis Annual Report. Therefore, departments must ensure that data included in budget schedules reconcile with year-end financial reports. In very limited circumstances, there may be differences between the amounts in the Governor's Budget and the year-end financial reports (e.g., pending budget decisions or legislation).

1.3 Detailed Fund Balance Report, Form DF-303

The Detailed Fund Balance (DFB) report, Form DF-303, is used by state departments to reconcile accounting data to budget data. Departments will use the DFB report to prepare the past year portion of the Fund Condition Statement (FCS) for the 2024-25 Governor's Budget.

The display of the DFB report is similar to the FCS. Both have the same basic components: beginning fund balance, prior year adjustments, revenues, transfers, expenditures, and an ending fund balance. The FCS provides a summary of a fund. The DFB provides the details of a fund. The DFB report will assist departmental accounting and budget staff to reconcile year-end financial reports to budget schedules in accordance with Government Code and state policy and prepare the past year portion of the FCS.

1. General Instructions

1.4 Funds Requiring a Detailed Fund Balance Report

A DFB report must be prepared for all funds that will have a FCS in the 2024-25 Governor's Budget. Refer to the 2023-24 Enacted Budget for funds with a FCS. However, departments should confirm with their Finance Budget Analyst which funds will have a FCS in the 2024-25 Governor's Budget. Departments will submit the DFB report to Finance as part of a Fund Reconciliation Packet described in Section 1.11 Submission to Finance Budget Analyst.

Departments will use a different form for non-governmental cost funds that will not have a FCS in the 2024-25 Governor's Budget. Departments will use Form DF-304, The Non-Governmental Cost Fund Past Year Expenditure - Reconciliation to reconcile accounting data to budget data for non-governmental cost funds.

1.5 Fund Administrators' Authority and Responsibilities

Finance designates an administering department for each fund. The administering department is responsible for the overall management and reconciliation of the fund. The administering department and organization code for a fund is provided in the Manual of State Funds located on the Finance [website](#). The administering department (fund administrator) is responsible for submitting the DFB report, supporting year-end financial reports and FCS to Finance. The fund administrator will submit the required documents to Finance on a flow basis but not later than **September 29** for non-shared funds and **October 6** for shared funds.

The fund administrator of a **shared** fund will use the DFB report and supporting year-end reports received from the fund users to compile the documents described in Section 1.11 Submission to Finance Budget Analyst. The fund administrator of a shared fund has the authority to request from the fund users all the necessary accounting reports and reconciliations required to reconcile and manage the fund. The shared fund administrator is responsible for coordinating the timely receipt of information from the fund users. Shared fund administrators are encouraged to contact fund users prior to year-end to set expectations of due dates and discuss any potential delays in fund users' submission of the required documents.

It is the responsibility of the fund administrator (of both shared and non-shared funds) to communicate to Finance any potential problems that may prevent the timely submission of reports to Finance. For a complete list of the authority and responsibilities of the fund administrator for shared and non-shared funds, refer to Section 10.4. Fund Administrator and Fund User Authority and Responsibilities.

1.6 Fund Users' Responsibilities

Fund users are departments that spend from the fund, collect revenues for the fund, or transfer cash to or from a fund. Departments that levy assessments for statewide projects/programs are not considered fund users, e.g., ProRata.

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Fund users are responsible for calculating their portion of the prior year adjustment, and fully reconciling past year revenues, expenditures, and transfers between their year-end financial reports and budget schedules.

Users of shared funds will prepare the DFB report using their year-end financial reports and submit the DFB report, supporting reports and certification to the fund administrator by the date established by the fund administrator. The fund administrator of a shared fund will also prepare a DFB report using their year-end financial reports. The fund user is responsible for communicating to the fund administrator any potential problems that may prevent the submission of timely reports.

The timely submission of the DFB report and supporting reports will allow the fund administrator to prepare the consolidated DFB worksheet and FCS and submit the Fund Reconciliation Packet to Finance on a flow basis but not later than **September 29** for non-shared funds and **October 6** for shared funds.

1.7 Shared Funds

Shared funds are funds in the State Treasury not accounted for entirely by one department. As stated in Section 1.6, Fund Users Responsibilities, the users of a shared fund must complete the DFB report using their year-end financial reports to show their activity in a shared fund. The administrator of a shared fund will use the fund users' DFB report and supporting year-end financial reports to compile a DFB consolidated worksheet. The DFB consolidated worksheet will consolidate all fund user activity in the shared fund and compile a fund report for the fund as a whole.

The DFB consolidated worksheet has the same components and display as the DFB report. The worksheet consolidates prior year adjustments, revenues, transfers, and expenditure information for all the fund users into one worksheet to reflect the overall activity for the shared fund. See Section 6 DFB Consolidated Worksheet Instructions for instructions on preparing a DFB consolidated worksheet.

The fund administrator will coordinate the timely receipt of DFB reports and supporting information from fund users. Early communication and discussion of expectations and due dates between fund administrators and fund users are encouraged. For the fund administrator to reconcile the overall fund and prepare a DFB consolidated worksheet, the fund users must complete a DFB report for their portion of the fund. Fund users must submit the following documents to the fund administrator by the date established by the fund administrator:

- a. Certification Form DF-117 signed as fund user
- b. DFB report and supporting year-end financial reports
- c. Other supporting documents and explanations related to year-end financial reports, if requested by the fund administrator to reconcile the fund

1.8 Accounting and Budget Staff Responsibilities

As described in Section 1.2 Consistency Between Governor's Budget and Year-End Financial Reports, departments shall use their year-end financial reports as the basis for the preparation of

1. General Instructions

the past year portion of budget documents for the Governor's Budget.

The division of responsibility between accounting and budget staff within a department is as follows:

- Accounting staff will use the year-end Budgetary/Legal financial reports to prepare the DFB report.
- Accounting staff will submit the DFB report and supporting year-end financial reports to their budget office to prepare budget schedules and past year portion of the FCS.
- Budget staff will review the DFB report and supporting year-end reports and ensure the information on the DFB report reconciles with information reported on budget documents.
- Budget staff will prepare the past year portion of the FCS and Past Year Hyperion Entries.
- Accounting and budget staff will work together to reconcile the year-end financial reports to the past year portion of budget documents and resolve any differences prior to submitting the Fund Reconciliation Packet and corresponding Hyperion entries to their Finance Budget Analyst. If differences cannot be resolved, please contact Finance's Fiscal Systems and Consulting Unit as soon as possible for policy guidance.
- If year-end financial reports are revised, accounting will inform budget staff to update the FCS and Hyperion entries, if necessary, and resubmit the FCS to the Finance Budgets Analyst.

1.9 Certification for Fund Requiring a DFB Report

Departments must certify that information provided to Finance reconciles to year-end financial reports submitted to the SCO. The department head or designee must use form DF-117, Certification of Past and Prior Year Information, to certify:

- Past/prior year accounting/budget information for fiscal year 2022-23 has been reconciled to reflect full compliance with state law, and the information is accurate and reconciles between budget and accounting information.
- Budget and accounting information provided to Finance reconciles to the year-end financial reports submitted to the SCO.

See Section 10.5 DF-117, Certification of Past and Prior Year Information for a copy of the form.

1.10 Template and Instructions

Departments will prepare the DFB report, DFB Consolidated Worksheet, and FCS using this guide and templates provided on the Finance [website](#). The templates and instructions are located in this guide at:

- Detailed Fund Balance (DFB) template and instructions—Sections 3 and 4
- DFB Consolidated Worksheet—Sections 5 and 6
- Fund Condition Statement—Section 9

1. General Instructions

1.11 Submission to Finance Budget Analyst

The fund administrator will submit a Fund Reconciliation Packet to their Finance Budget Analyst. The Fund Balance Reconciliation Packet for a Non-Shared fund will include the following:

1. Cover memo from department to Finance Budget Analyst, including departmental contact information for questions.
2. Form DF-117, Certification of Past and Prior Year Information.
3. Form DF-303, DFB report.
4. Supporting year-end financial reports for the DFB report. Data on supporting financial reports must be clearly annotated to the DFB report.
5. Fund Condition Statement.
6. Hyperion Past Year Expenditures Update by Item Report and Past Year Incremental RTL Adjustments Report showing past year budget entries to match DF-303 report.

The fund administrator will submit a Fund Reconciliation Packet to the Finance Budget Analyst who is responsible for the Shared fund. The Fund Reconciliation Packet for the Shared fund will include the following:

1. Cover memo from department to Finance Budget Analyst, including departmental contact information for questions.
2. Form DF-117, Certification of Past and Prior Year Information signed by the fund administrator.
3. DFB Consolidated Worksheet. See Section 6 DFB Consolidated Worksheet Instructions for an example of the worksheet.
4. Form DF-117, Certification of Past and Prior Year Information signed by fund users.
5. Form DF-303, DFB reports from fund users and for fund administrator.
6. Supporting year-end financial reports for the DFB reports. Data on supporting financial reports must be clearly annotated to the DFB reports.
7. Fund Condition Statement.

1.12 Submission

Fund administrator will electronically submit a copy of the Fund Balance Reconciliation Packet to their Finance Budget Analyst.

1.13 Due Dates

The fund administrator will submit the Fund Balance Reconciliation Packet to Finance on a flow basis but not later than **September 29** for non-shared funds and **October 6** for shared funds.

1. General Instructions

Below is a summary of the important due dates for budgetary and accounting submissions:

- August 31 Budgetary/Legal year-end financial reports to SCO
- No later than September 29 Non-Shared Fund Administrators submit fund packet to Finance
- No later than October 6 Shared Fund Administrators submit fund packet to Finance

1.14 Finance Contacts

For accounting questions or questions regarding the DFB report and instructions, please contact the FSCU Hotline at (916) 324-0385 or fscuhotline@dof.ca.gov.

For budget questions, please contact your Finance Budget Analyst.

Frequently Asked Questions are in Section 11.

2. Memorandum to Finance

Memorandum

Date: October xx, 2023

To: Department of Finance
John Smith, Finance Budget Analyst
Unit Name
915 L Street
Sacramento, CA 95814

From: **Department Name (Org Number)**
Prepared by: Department Name (Org Number)
111 Oak Street
Sacramento, CA 95814
Name, Title, email address

Subject: FUND BALANCE RECONCILIATION PACKET FOR 2023-24 GOVERNOR'S BUDGET
(PAST YEAR PORTION)

The following documents for the preparation of the past year portion of the 2024-25 Governor's Budget are enclosed:

FUND NAME (FUND NUMBER)

For Non-Shared Funds:

- ☐ A copy of this cover memo
- ☐ DF-117, Certification of Past and Prior Year Information
- ☐ DF-303 Detailed Fund Balance Report for the fiscal year ended June 30, 2023.
- ☐ Supporting year-end financial reports for the fiscal year ended June 30, 2023. Data has been clearly annotated to the DF-303 Detailed Fund Balance Report.
- ☐ Fund Condition Statement (past year portion).
- ☐ Hyperion Past Year Reports showing Hyperion entries result in expenditures and revenues matching DF-303

For Shared Funds:

- ☐ A copy of this cover memo
- ☐ DF-117, Certification of Past and Prior Year Information (for fund administrator)
- ☐ Consolidated Detailed Fund Balance Worksheet for the fiscal year ended June 30, 2023
- ☐ DF-117, Certification of Past and Prior Year Information (for fund users)
- ☐ DF-303 Detailed Fund Balance Report for the fiscal year ended June 30, 2023 (for fund users and fund administrator)
- ☐ Supporting year-end financial reports for the fiscal year ended June 30, 2023. Data has been clearly annotated to the DF-303 Detailed Fund Balance Report.
- ☐ Fund Condition Statement (past year portion)

Contact Person: Susan Smith
Phone No.: (916) 445-3434, Extension 1111
Email: Susan.Smith@daq.ca.gov

Signature of Department Head or Designee

	Ref #	Sub-Totals	Fund Balance
A. BEGINNING FUND BALANCE July 1, 2022 2/			\$0.00
B. PRIOR YEAR ADJUSTMENTS			
2020-21 Expenditures (G/L 9000 or 9893)	0.00		
2020-21 Scheduled Reimbursements (G/L 8100 or 9893)	0.00		
2021-22 Expenditures (G/L 9000 or 9893)	0.00		
2021-22 Scheduled Reimbursements (G/L 8100 or 9893)	0.00		
2021-22 Revenues (G/L 8000 or 9892)	0.00		
Refunds to Reverted Appn (G/L 9891)	0.00	0.00	
C. FUND ADJUSTMENTS			
Adjustment to Align FCS and Financial Reports 2/		0.00	0.00
ADJUSTED BEGINNING BALANCE			0.00
D. REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues (G/L 8000):			
(Select Revenue Code and Name)	0.00		
(Select Revenue Code and Name)	0.00		
(Select Revenue Code and Name)	0.00		
(Select Revenue Code and Name)	0.00	0.00	
Transfers and Other Adjustments			
Operating Transfers From xxxx Fund ##### per GC xx	0.00		
Operating Transfers To xxxx Fund ##### per GC xx	0.00	0.00	
Total Revenues, Transfers, and Other Adjustments		0.00	0.00
TOTAL RESOURCES			0.00
E. EXPENDITURES AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
Expenditures (G/L 9000):			
State Operations - Support	0.00		
Scheduled Reimbursements (G/L 8100)	0.00		
Local Assistance	0.00		
Scheduled Reimbursements (G/L 8100)	0.00		
Capital Outlay	0.00		
Scheduled Reimbursements (G/L 8100)	0.00	0.00	
Statewide Assessments			
Pro Rata (FY 2022-23)	0.00		
Supplementary Pension Assessment (FY2022-23)	0.00	0.00	
Expenditures Adjustments:			
Other Financing Sources (G/L 9839)	0.00	0.00	
Total Expenditures and Expenditure Adjustments		0.00	0.00
F. Ending Fund Balance as of June 30, 2023 (must reconcile to Report 8, see 3/ below)			\$0.00

	Ref #	Sub-Totals	Fund Balance
NOTES:			
<p>1/ The Detailed Fund Balance (DFB) Report will be used by the fund administrator of non-shared funds and users of shared funds to reconcile accounting data to budgetary data. See section 1.6. For non-shared funds, the fund administrator will use the DFB report to prepare the past year portion of the Fund Condition Statement (FCS) for the 2024-25 Governor's Budget. For shared funds, the fund administrator will consolidate all the DFB reports received from fund users and prepare a DFB Consolidated Worksheet. The consolidated worksheet will be used to prepare the past year portion of the FCS. See sections 5 and 6.</p>			
<p>2/ Enter an adjustment to align the FCS and year-end financial reports if the beginning balance per financial reports does not match the beginning fund balance per past year column of the 2024-25 Governor's Budget and the difference requires an adjustment to the department's accounting records. Enter an adjustment to align the FCS and year-end financial reports due to delays in completing the financial reports. Estimated accruals have been used for preparing the past year portion of the FCS for the Governor's Budget. The difference between the department's actual accruals and estimated accruals should be identified here. Explain the reason for the PY adjustment in a footnote to the DFB report and provide supporting documentation. The sum of the PY adjustment and the beginning fund balance per financial reports should equal the beginning balance per 2024-25 Governor's Budget. Note: Any difference in the beginning fund balance that does not meet this criterion should be resolved in conjunction with Finance.</p>			
<p>3/ Ending Fund Balance in Section F must reconcile to Report 8, Post Closing Trial Balance:</p>			
NON-SHARED FUND:			
DF-303 - Ending Fund Balance from Section F	A	\$	-
Report 8 - Balance in GL 5530, Fund Balance Unappropriated at 6/30/23 (*reverse sign)	B		
Difference (should be \$0)	A-B = \$0	\$	-
SHARED FUND USER:			
DF-303 - Ending Fund Balance from Section F	A	\$	-
Report 8 - Balance in GL 5570, Fund Balance Clearing at 6/30/23 (*reverse sign)	B	\$	-
Add - Year-to-date activity in GL 1140, Cash in State Treasury (per FISCAL Report 7 - Account 1140)	C		B+C=D ↓
Difference (should be \$0)	A-D = \$0	\$	-

4. Instructions - Detailed Fund Balance (DFB) Report

These instructions describe the data required in the Detailed Fund Balance (DFB) report, Form DF-303. The DFB report should be completed by:

- The fund administrator of a non-shared fund
- The fund administration and all fund users of a shared fund

For a shared fund, fund users will prepare a DFB report to show their activity in the fund. The shared fund administrator will also complete a DFB report to report their activity in the shared fund. However, to reconcile and report activity for a shared fund as a whole, the shared fund administrator will prepare a second report, the DFB consolidated worksheet. See Section 1.6 Fund Users' Responsibilities, Section 1.7 Shared Funds, and Section 6 DFB Consolidated Worksheet Instructions.

Use the DFB report template provided on the Finance [website](#). The template contains formulas that will calculate sub-totals and grand totals. Insert lines as needed to list all fund revenues, transfers, expenditures, and prior year adjustments. When inserting lines, verify that template's formulas are generating correct sub-totals and totals. The template provides drop-down lists for department name and number, fund name and number, and revenue receipt codes.

DFB Report Section	Financial Data Required and Reference Source
4.1 A - Beginning Fund Balance	<p>Non-Shared Fund</p> <p>Use the balance in GL account 5530-Fund Balance Unappropriated from last year's Report 8, Post Closing Trial Balance. You may also use the beginning fund balance from Report 9, Analysis of Change in Fund Balance.</p> <p>The beginning fund balance should match the ending balance in the past year column of the Fund Condition Statement (FCS) for the 2023-24 Enacted Budget. The beginning fund balance should also match the beginning balance in the past year column of the FCS for the 2024-25 Governor's Budget when the FCS is prepared by the department's budget staff.</p> <p>Research and resolve any difference in the beginning fund balance. See Section 4.2 Prior Year Adjustments and Fund Adjustments for a discussion of adjustment to align the FCS and financial reports.</p> <p>Shared Fund User</p> <p>Use the balance in GL account 5570-Fund Balance Clearing Account from last year's Report 8, Post Closing Trial Balance. You may also use the beginning fund balance from Report 9, Analysis of Change in Fund Balance</p>
4.2 B - Prior Year Adjustment	<p>A prior year adjustment is an adjustment for the difference between accruals (including encumbrances) previously made and actual expenditures, transfers, or revenues. See description below for each type of prior year adjustment.</p> <p>Expenditures</p> <p>Use Report 6 (use opposite sign) or Report 15 (use opposite sign)</p> <p>Prior Year Adjustment should include adjustments for any characters codes state operations, local assistance, capital outlay, and unclassified.</p>

4. Instructions - Detailed Fund Balance (DFB) Report

4.2 B - Prior Year Adjustment (cont'd)	<p>List prior year scheduled reimbursements below the corresponding prior year expenditure line, if applicable. This method of presentation will match the format of the FCS that shows reimbursements netted against expenditures.</p> <p>Note: When listing prior year adjustments for expenditures and scheduled reimbursements, use the opposite sign from the financial reports. For example, if Report 6 or Report 15 shows prior year expenditure amount of -\$2,000, list this amount as \$2,000 in the prior year adjustment section. (Negative expenditures have a positive impact on the fund balance which is why they are added back.)</p> <p>Multi-Year appropriations (continuing and continuous) Multi-year appropriations are appropriations that have more than one year of encumbrance availability (e.g., capital outlay and continuous appropriations). Due to system limitations, expenditures for multi-year appropriations are allowed to be posted as prior year adjustments or past year expenditures. However, departmental accounting and budgets must coordinate before submitting to their Finance Budget Analyst.</p> <p>Note: There may be exceptions. Consult with your Finance Budget Analyst to determine if appropriate.</p> <p>Transfers Use Report 6 (use opposite sign) or Report 15 (use opposite sign)</p> <p>Revenues Use Report 4 (use same sign) or Report 15 (use opposite sign)</p> <p>Refunds to Reverted Appropriations Use Report 9 (use same sign) or Report 15 (use opposite sign)</p> <p>Non-Governmental Cost Funds—Use Report 6 or Report 9 to obtain total prior year adjustments.</p>
4.2 C—Fund Adjustments	<p>Adjustment to Align FCS and Financial Reports</p> <p>Enter an adjustment to align the beginning balance per financial reports and the ending fund balance per past year column of the FCS for the 2023-24 Enacted Budget (Section A) if there is a difference between the balances and requires an adjusting entry in the department's accounting records.</p> <p>Enter an adjustment to align the FCS and year-end financial reports due to delays in completing the financial reports. Estimated accruals have been used for preparing the past year portion of the FCS for the Governor's Budget. The difference between the department's actual and estimated accruals should be identified here.</p>

4. Instructions - Detailed Fund Balance (DFB) Report

4.2 C —Fund Adjustments (cont'd)	Explain the reason for the PY adjustment in a footnote to the DFB report and provide supporting documentation. The sum of the PY adjustment and the beginning fund balance per financial reports should equal the beginning balance per the Enacted Budget. Any difference in the beginning fund balance that does not meet this criterion should be resolved in conjunction with your Finance Budget Analyst.
4.3 D —Revenues, Transfers and Other Adjustments	<p>Revenue Use Report 4 (same sign) Report 9 (same sign) or Report 15 (opposite sign)</p> <p>List revenue by receipt code. Use the drop-down menu to select the appropriate source code and title. List contains FI\$Cal Chart of Accounts values with the Uniform Codes Manual value in parenthesis.</p> <p>Transfers and Other Adjustments Use Report 6 (use opposite sign), Report 9 (Use opposite sign) or Report 15 (use opposite sign)</p> <p>Enter FY 2022-23 Operating Transfers In and Operating Transfers Out. Enter each transfer on a separate line, indicating the other fund receiving or disbursing the transfer and the transfer authority. Also, indicate the authority for transfers relating to loan repayments. Revenues and transfers should match what is reported on past year budget documents.</p> <p>Revenues, transfers, and loans reported in year-end financial reports should reconcile to what will be reported in Hyperion for the past year. Once the 2023-24 Budget is enacted, the final amounts for 2022-23 will be rolled over in Hyperion and become the starting point for the new past year. Departments will be instructed to report incremental changes and complete the past year amounts. The rolled-over amounts plus the incremental changes should equal to or reconcile to actual amounts reported in the year-end financial reports (i.e., Report 4, 6, or 15). Finance will issue Budget Letters to provide instructions on the rolled-over process and methods to provide incremental changes to 2022-23 amounts.</p>
4.4 E —Expenditures and Expenditure Adjustments	<p>Expenditures Use Report 6 (same sign), Report 9 (same sign) or Report 15 (same sign)</p> <p>List expenditures by the organization code of departments that spend from the fund. List expenditures on separate lines for (1) State Operations, (2) Local Assistance, and (3) Capital Outlay.</p> <p>Expenditures reported in year-end financial reports should reconcile to what is reported for the past year.</p>

4. Instructions - Detailed Fund Balance (DFB) Report

4.4 E-Expenditures and Expenditure Adjustments (cont'd)	<p>Multi-year appropriations Multi-year appropriations have more than one year of encumbrance availability (e.g., capital outlay appropriations and continuous appropriations). Generally, enter expenditures in this section where the appropriation is still within its period of availability (end of encumbrance date has not passed). Also, see Section 4.2 Prior Year Adjustment and Fund Adjustments.</p> <p>Statewide assessments Use Report 9 (use opposite sign) or Report 15 (use opposite sign)</p> <p>Fund administrators of shared and non-shared funds must record all statewide assessments for their respective funds using the SCO journal entry (JE) as a source document.</p> <p>The two types of statewide assessments are Pro Rata and Supplemental Pension Payments.</p> <p>The statewide assessments are reported in Section E, Expenditures on the DFB report to match the presentation of the assessments on the FCS.</p> <p>Reimbursements List scheduled reimbursements below each corresponding expenditure line, if applicable. This method of presentation will match the format of the FCS that shows reimbursements netted against expenditures.</p> <p>Expenditure Adjustments Use Report 9 or Report 15 to enter any amounts for GL 9xxx accounts that have not been reported above (e.g., GL 9839 – Other Financing Sources).</p>
4.5 F- Ending Fund Balance	<p>The DFB report template will calculate the ending fund balance, which should be validated against year-end financial reports as follows:</p> <p><u>Non-shared fund</u> Use the balance in GL account 5530-Fund Balance Unappropriated from FY 22-23 Report 8, Post Closing Trial Balance or the ending fund balance from Report 9, Analysis of Change in Fund Balance. The ending fund balance on the DFB report should match the ending balance on the FCS.</p>

4. Instructions - Detailed Fund Balance (DFB) Report

4.5

F- Ending Fund Balance (cont'd)

Shared Fund User

Use the balance in GL account 5570-Fund Balance Clearing from FY 22-23 Report 8, Post Closing Trial Balance and add the FY 22-23 year-to-date activity in GL 1140, Cash in State Treasury per the Trial Balance of General Ledger Accounts. Shared fund users will validate their portion of current year activity in the shared fund.

Note: The shared fund administrator will validate the fund's beginning and ending balance for the whole fund. See Section 6 DFB Consolidated Worksheet instructions. The shared fund administrator will validate the beginning and ending fund balance by adding the balance in GL 5570, Fund Balance Clearing account for all fund users, and the GL 1140 balance for the fund per the SCO's Fund Reconciliation Report.

Note 3 of the DFB report provides a validation matrix to assist non-shared fund administrators and shared fund users to reconcile the ending fund balance to the year-end financial reports.

3/ Ending Fund Balance in Section F must reconcile to Report 8, Post Closing Trial Balance:			
NON-SHARED FUND:			
DF-303 - Ending Fund Balance from Section F	A	\$	-
Report 8 - Balance in GL 5530, Fund Balance Unappropriated at 6/30/23 (*reverse sign)	B		
Difference (should be \$0)	A-B = \$0	\$	-
SHARED FUND USER:			
DF-303 - Ending Fund Balance from Section F	A	\$	-
Report 8 - Balance in GL 5570, Fund Balance Clearing at 6/30/23 (*reverse sign)	B	\$	-
Add - Year-to-date activity in GL 1140, Cash in State Treasury (per FISCAL Report 7 - Account 1140)	C		B+C=D ↓
Difference (should be \$0)	A-D = \$0	\$	-

After the accounting staff has completed the DFB report, budget staff will prepare the FCS. See Section 7.3 Fund Condition Statement Example for an example of a FCS for a non-shared fund. The example on page 15 illustrates how information from the DFB report will flow to the FCS. Departmental staff should research and resolve difference between accounting and budget data before the DFB report packet, including the FCS, is submitted to Finance.

4. Instructions - Detailed Fund Balance (DFB) Report

4.6 DFB REPORT REFERENCED TO YEAR END FINANCIAL REPORTS						
STATE OF CALIFORNIA DETAILED FUND BALANCE REPORT DF-303 (08/23)		7770 - Department Of Air Quality Detailed Fund Balance Report 1/ 9873 - Clear Environment Fund FY 2022-23 Actual (For 2024-25 Governor's Budget)				
	Ref#	Sub-Totals	Fund Balance	Fiscal Rpt#	Non-Fiscal Rpt#	Additional Information
A. BEGINNING FUND BALANCE July 1, 2022 2/	1		\$30,025,683.74	Rpt 9 or PY Rpt 8	PY Rpt 8	Beginning balance should match FCS
B. PRIOR YEAR ADJUSTMENTS						
2020-21 Expenditures (G/L 9000 or 9893)	1,349,789.29	2		Rpt 6 (B06)	Rpt 15	PY adjustments are adjustments for the difference between previous accruals (including encumbrances) and actual expenditures, transfers, or revenues for prior year(s).
2020-21 Scheduled Reimbursements (G/L 8100 or 9893)	-150.00	3				
2021-22 Expenditures (G/L 9000 or 9893)	2,761,614.16	4				
2021-22 Scheduled Reimbursements (G/L 8100 or 9893)	87,159.40	5				
2021-22 Revenues (G/L 8000 or 9892)	2,930,024.29	6		Rpt 4	Rpt 15	
Refunds to Reverted Appn (G/L 9891)	35,047.41	7	7,143,484.55	Rpt 9	Rpt 15	
C. FUND ADJUSTMENTS						
Adjustment to Align FCS and Financial Reports 2/		0.00	7,143,484.55			One Time Adjustment
ADJUSTED BEGINNING BALANCE			37,169,168.29			
D. REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS						
Revenues (G/L 8000):				Rpt 4	Rpt 4 or Rpt 15	Revenues Code, titles and amounts must agree with Hyperion Schedule of Revenues, Transfers, and Loans.
4129600 OTHER REGULATORY TAXES (1212)	23,334,763.62					
4129200 OTHER REGULATORY FEES (1256)	42,883,785.57					
4129400 OTHER REGULATORY LICENSES AND PERMITS (1257)	13,574,798.19	8	80,044,419.50			
4121200 DELINQUENT FEES (1259)	233,872.12					
4140000 SALES OF DOCUMENTS (1412)	17,200.00					
Transfers and Other Adjustments				Rpt 6	Rpt 15	Transfers & Other Adjustments must agree with Hyperion Schedule of Revenues, Transfers, and Loans.
Operating Transfers From General Fund 0001 per GC xx	38,320,291.00	9				
Operating Transfers To xxxx Fund ##### per GC xx	0.00		38,320,291.00			
Total Revenues, Transfers, and Other Adjustments			118,364,710.50			
TOTAL RESOURCES			155,533,878.79			
E. EXPENDITURES AND EXPENDITURE ADJUSTMENTS						
Expenditures: Expenditures (G/L 9000):				Rpt 6	Rpt 6 or Rpt 15	Expenditures amounts must agree with Hyperion Reports.
State Operations - Support	80,061,988.39	10				
Scheduled Reimbursements (G/L 8100)	-178,440.00	11				
Local Assistance	33,271,649.28	12				
Scheduled Reimbursements (G/L 8100)	0.00					
Capital Outlay	0.00					
Scheduled Reimbursements (G/L 8100)	0.00		113,155,197.67			
Statewide Assessments				Rpt 9 or Report 15	Rpt 15	Statewide assessments charged at fund level
Pro Rata (FY 2022-23)	90,710.27	13	193,710.27			
Supplementary Pension Assessment (FY 2022-23)	103,000.00					
Expenditures Adjustments:				Rpt 9	Rpt 15	GL 9830 is summary acct of other financing sources
Other Financing Sources (G/L 9839)	-352,298.48	14	-352,298.48			
Total Expenditures and Expenditure Adjustments			112,996,609.46			
F. Ending Fund Balance as of June 30, 2023 (must reconcile to Report 8, see 3/ below) 15			\$42,537,269.33	Rpt 8 see 3/	Rpt 8 see 3/	Use validation matrix in item 3/ below

4. Instructions - Detailed Fund Balance (DFB) Report

NOTES:			
1/	<p>The Detailed Fund Balance (DFB) Report will be used by the fund administrator of non-shared funds and users of shared funds to reconcile accounting data to budgetary data. See section 1.6.</p> <p>For non-shared funds, the fund administrator will use the DFB report to prepare the past year portion of the Fund Condition Statement (FCS) for the 2024-25 Governor's Budget.</p> <p>For shared funds, the fund administrator will consolidate all the DFB reports received from fund users and prepare a DFB Consolidated Worksheet. The consolidated worksheet will be used to prepare the past year portion of the FCS. See sections 5 and 6 for worksheet instructions.</p>		
2/	<p>Enter an adjustment to align the FCS and year-end financial reports if the beginning balance per financial reports does not match the beginning fund balance per past year column of the 2024-25 Governor's Budget and the difference requires an adjustment to the department's accounting records.</p> <p>Enter an adjustment to align the FCS and year-end financial reports due to delay in completing the financial reports. Estimated accruals have been used for preparing the past year portion of the FCS for the Governor's Budget. The difference between the department's actual accruals and estimated accruals should be identified here.</p> <p>Explain the reason for the PY adjustment in a footnote to the DFB report and provide supporting documentation. The sum of the PY adjustment and the beginning fund balance per financial reports should equal the beginning balance per 2024-25 Governor's Budget.</p> <p>Note: Any difference in beginning fund balance that does not meet this criterion should be resolved in conjunction with Finance.</p>		
3/	<p>Ending Fund Balance in Section F must reconcile to Report 8 Post Closing Trial Balance:</p>		
	<p>NON-SHARED FUND:</p>		
	DF-303 - Ending Fund Balance from Section F	A	\$ -
	Report 8 - Balance in GL 5530, Fund Balance Unappropriated at 6/30/23 (*reverse sign)	B	
	Difference (should be \$0)	A-B = \$0	\$ -
	<p>SHARED FUND USER:</p>		
	DF-303 - Ending Fund Balance from Section F	A	\$ -
	Report 8 - Balance in GL 5570, Fund Balance Clearing at 6/30/23 (*reverse sign)	B	\$ -
	Add - Year-to-date activity in GL 1140, Cash in State Treasury (per Report 7 Account 1140)	C	
	Difference (should be \$0)	A-D = \$0	\$ -

5. DFB CONSOLIDATED WORKSHEET TEMPLATE

DFB CONSOLIDATED WORKSHEET
(06/23)

(Select Organization Code Number and Name)
Shared Fund - DFB Consolidated Worksheet 1/
(Select Fund Number and Name)
FY 2022-23 Actual
(For 2024-25 Governor's Budget)

	Ref #	Sub-Totals	Fund Balance
A. BEGINNING FUND BALANCE July 1, 2022 2/			\$0.00
B. PRIOR YEAR ADJUSTMENTS			
Department # 0.00			
Department # 0.00		0.00	
C. FUND ADJUSTMENTS			
Adjustment to Align FCS and Financial Reports 2/		0.00	0.00
ADJUSTED BEGINNING BALANCE			0.00
D. REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues (G/L 8000):			
(Select Revenue Code and Name) 0.00			
(Select Revenue Code and Name) 0.00			
(Select Revenue Code and Name) 0.00		0.00	
Transfers and Other Adjustments			
Operating Transfers From xxxx Fund ##### per GC xx 0.00			
Operating Transfers To xxxx Fund ##### per GC xx 0.00		0.00	
Total Revenues, Transfers, and Other Adjustments		0.00	0.00
TOTAL RESOURCES			0.00
E. EXPENDITURES AND EXPENDITURE ADJUSTMENTS			
Expenditures: Department #			
Expenditures (G/L 9000):			
State Operations - Support 0.00			
Scheduled Reimbursements (G/L 8100) 0.00			
Local Assistance 0.00			
Scheduled Reimbursements (G/L 8100) 0.00			
Capital Outlay 0.00			
Scheduled Reimbursements (G/L 8100) 0.00		0.00	
Expenditures: Department #			
Expenditures (G/L 9000):			
State Operations - Support 0.00			
Scheduled Reimbursements (G/L 8100) 0.00			
Local Assistance 0.00			
Scheduled Reimbursements (G/L 8100) 0.00			
Capital Outlay 0.00			
Scheduled Reimbursements (G/L 8100) 0.00		0.00	
Statewide Assessments			
Pro Rata (FY 2022-23) 0.00			
Supplementary Pension Assessment (FY 2022-23) 0.00		0.00	
Expenditures Adjustments:			
Other Financing Sources (G/L 9839) 0.00		0.00	
Total Expenditures and Expenditure Adjustments		0.00	0.00
F. Ending Fund Balance as of June 30, 2023 (must reconcile to Report 8, see 3/ below)			\$0.00

NOTES:

1/	The DFB Consolidation Worksheet will be used by a shared fund administrator to consolidate the DFB reports submitted by the users of a shared fund and compile a fund report for the fund as a whole. See section 1.7. The shared fund administrator will use the consolidated worksheet to prepare the past year portion of the FCS (see section 6).		
2/	<p>Enter an adjustment to align the FCS and year-end financial reports if the beginning balance per financial reports does not match the beginning fund balance per past year column of the 2024-25 Governor's Budget and the difference requires an adjustment to the department's accounting records.</p> <p>Enter an adjustment to align the FCS and year-end financial reports due to delay in completing the financial reports. Estimated accruals have been used for preparing the past year portion of the FCS for the Governor's Budget. The difference between the department's actual accruals and estimated accruals should be identified here.</p> <p>Explain the reason for the PY adjustment in a footnote to the DFB report and provide supporting documentation. The sum of the PY adjustment and the beginning fund balance per financial reports should equal the beginning balance per Governor's Budget.</p> <p>Note: Any difference in the beginning fund balance that does not meet this criterion should be resolved in conjunction with Finance.</p>		
3/	Ending Fund Balance in Section F must reconcile to Report 8, Post Closing Trial Balance: The Shared Fund Administrator will reconcile the Ending Fund Balance in Section F to Fund Users Report 8, Post Closing Trial Balance and SCO's GL 1140 balance using the matrix below.		
	Report 8 - Balance in GL 5570, Fund Balance Clearing as of 6/30/23 for fund users (*reverse sign):		
	Department # and name	A	
	Department # and name	B	
	Department # and name	C	
	Report 8 - Total of GL 5570 for all Fund Users	A+B+C=D	\$ -
	Add: SCO's GL 1140, Cash In State Treasury (per SCO Fund Reconciliation Rpt)	E	
	Ending Fund Balance	D+E=F	\$ -
	DFB Consolidated Worksheet -- Ending Fund Balance from Section F	G	\$ -
	Difference (should be \$0)	F-G=\$0	\$ -

6. Instructions – DFB Consolidated Worksheet (for Shared Funds)

These instructions describe the data required in the DFB Consolidated Worksheet. As described in Section 1.7 Shared Funds, a shared fund administrator will prepare the DFB consolidated worksheet using the information provided by fund users. The fund administrator is responsible for ensuring the overall fund reconciles to the DFB and year-end financial reports submitted by fund users. The shared fund administrator will use the DFB consolidated worksheet to prepare the FCS and submit the fund reconciliation packet to Finance.

Use the DFB Consolidated worksheet template provided on the Finance website. The template contains formulas that will calculate sub-totals and grand totals. Insert lines as needed to list all fund revenues, transfers, expenditures and prior year adjustments. When inserting lines, verify that the templates' formulas are generating correct sub-totals and totals. The template provides drop-down lists for department name and organization code, fund name and number, and revenue receipt codes.

DFB Consolidated Worksheet	Financial Data Required and Reference Source
6.1 A –Beginning Fund Balance	<p>Use the balance in GL account 5570-Fund Balance Clearing Account from last year's Report 8, Post Closing Trial Balance for all fund users plus the ending balance in GL 1140, Cash in State Treasury from SCO's Fund Reconciliation Report as of 6/30/2023. The shared fund administrator can use the validation matrix in Section 6.5 F. Ending Fund Balance to derive the beginning fund balance. The beginning and ending fund balance can be validated using the same methodology.</p> <p>The beginning fund balance must match the ending balance in the past year column of the FCS for the 2023-24 Enacted Budget. Research and resolve any difference in the beginning fund balance. See section 6.2 Prior Year Adjustments and Fund Adjustments for a discussion of adjustment to align the FCS and financial reports.</p>
6.2 B –Prior Year Adjustment	Enter the total prior year adjustment from each fund user's DFB Report. Refer to Section 4.2B for the types of prior year adjustments reported by fund users.
6.2 C –Fund Adjustments	<p>Adjusted Beginning Balance As described above, the beginning fund balance is adjusted for prior year adjustments and fund adjustments.</p> <p>Adjustment to Align FCS and Financial Reports Enter an adjustment to align the FCS and financial reports if the beginning balance per financial reports does not match the ending fund balance per past year column of the 2023-24 Enacted Budget and the difference requires an adjustment to the department's financial records.</p> <p>Enter an adjustment to align the FCS and year-end financial reports due to delay in completing the financial reports. If estimated accruals have been used for preparing the past year portion of the FCS for the Governor's Budget, the difference between the department's actual accruals and estimated accruals should be identified here.</p> <p>In a footnote on the DFB report, explain the PY adjustment and reconcile the beginning balance per Governor's Budget to the sum of beginning balances per</p>

6. Instructions – DFB Consolidated Worksheet (for Shared Funds)

6.2 C —Fund Adjustments (cont'd)	financial reports plus the PY adjustment amount. Adjustments to align FCS and financial reports must be explained and supporting documentation must be provided. Any difference in beginning fund balance that does not meet this criterion should be resolved in conjunction with Finance.																											
6.3 D - Revenues, Transfers, & Adjustments	Revenue Enter revenues, transfers and adjustments for each fund user from each fund user's DFB Report. Drop-down menu contains FI\$Cal Chart of Accounts values with the Uniform Codes Manual value in parentheses.																											
6.4 E -Expenditure & Adjustments	Expenditures Enter expenditure amounts by organization code from each fund user's DFB Report.																											
6.5 F - Ending Fund Balance	<p>The DFB consolidated worksheet template will calculate the ending fund balance. The ending fund balance on the DFB consolidated worksheet should match:</p> <ol style="list-style-type: none">1) The ending balance in the past year column of the FCS for the 2024-25 Governor's Budget.2) The ending fund balance reported in the year-end financial report, Report 8, Post Closing Trial Balance for all fund users plus the ending balance in GL 1140, Cash in State Treasury per SCO's Fund Reconciliation Report. <p>Note 3 of the DFB consolidated worksheet provides a validation matrix to assist fund administrators in reconciling the ending fund balance to the year-end financial reports of fund users.</p> <div><div>3/</div><div><div>Ending Fund Balance in Section F must reconcile to Report 8, Post Closing Trial Balance: The Shared Fund Administrator will reconcile the Ending Fund Balance in Section F to Fund Users Report 8, Post Closing Trial Balance and SCO's GL 1140 balance using the matrix below.</div><table><tr><td colspan="3">Report 8 - Balance in GL 5570, Fund Balance Clearing as of 6/30/23 for fund users (*reverse sign):</td></tr><tr><td>Department # and name</td><td>A</td><td></td></tr><tr><td>Department # and name</td><td>B</td><td></td></tr><tr><td>Department # and name</td><td>C</td><td></td></tr><tr><td>Report 8 - Total of GL 5570 for all Fund Users</td><td>A+B+C=D</td><td>\$ -</td></tr><tr><td>Add: SCO's GL 1140, Cash In State Treasury (per SCO Fund Reconciliation Rpt)</td><td>E</td><td></td></tr><tr><td>Ending Fund Balance</td><td>D+E=F</td><td>\$ -</td></tr><tr><td>DFB Consolidated Worksheet -- Ending Fund Balance from Section F</td><td>G</td><td>\$ -</td></tr><tr><td>Difference (should be \$0)</td><td>F-G=\$0</td><td>\$ -</td></tr></table></div></div>	Report 8 - Balance in GL 5570, Fund Balance Clearing as of 6/30/23 for fund users (*reverse sign):			Department # and name	A		Department # and name	B		Department # and name	C		Report 8 - Total of GL 5570 for all Fund Users	A+B+C=D	\$ -	Add: SCO's GL 1140, Cash In State Treasury (per SCO Fund Reconciliation Rpt)	E		Ending Fund Balance	D+E=F	\$ -	DFB Consolidated Worksheet -- Ending Fund Balance from Section F	G	\$ -	Difference (should be \$0)	F-G=\$0	\$ -
Report 8 - Balance in GL 5570, Fund Balance Clearing as of 6/30/23 for fund users (*reverse sign):																												
Department # and name	A																											
Department # and name	B																											
Department # and name	C																											
Report 8 - Total of GL 5570 for all Fund Users	A+B+C=D	\$ -																										
Add: SCO's GL 1140, Cash In State Treasury (per SCO Fund Reconciliation Rpt)	E																											
Ending Fund Balance	D+E=F	\$ -																										
DFB Consolidated Worksheet -- Ending Fund Balance from Section F	G	\$ -																										
Difference (should be \$0)	F-G=\$0	\$ -																										

6. Instructions – DFB Consolidated Worksheet (for Shared Funds)

After the accounting staff has prepared the DFB consolidated worksheet, the budget staff will prepare the FCS. See Section 8.3 Fund Condition Statement Example for an example of a FCS for a shared fund. The example illustrates how information from the DFB consolidated worksheet flows. Departmental staff should research and resolve differences between accounting and budget data before the DFB report packet is submitted to Finance.

6. Instructions – DFB Consolidated Worksheet (for Shared Funds)

6.6 DFB CONSOLIDATED WORKSHEET REFERENCED TO SUPPORTING DOCUMENTS			
DFB CONSOLIDATED WORKSHEET (06/23)		(Select Organization Code Number and Name) Shared Fund - DFB Consolidated Worksheet 1/ (Select Fund Number and Name) FY 2022-23 Actual (For 2024-25 Governor's Budget)	
	Ref #	Sub-Totals	Fund Balance
A. BEGINNING FUND BALANCE July 1, 2022 2/			\$0.00
B. PRIOR YEAR ADJUSTMENTS			
Department #	0.00		
Department #	0.00	0.00	
C. FUND ADJUSTMENTS			
Adjustment to Align FCS and Financial Reports 2/		0.00	0.00
ADJUSTED BEGINNING BALANCE			0.00
D. REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues (G/L 8000):			
(Select Revenue Code and Name)	0.00		
(Select Revenue Code and Name)	0.00		
(Select Revenue Code and Name)	0.00	0.00	
Transfers and Other Adjustments			
Operating Transfers From xxxx Fund ##### per GC xx	0.00		
Operating Transfers To xxxx Fund ##### per GC xx	0.00	0.00	
Total Revenues, Transfers, and Other Adjustments		0.00	0.00
TOTAL RESOURCES			0.00
E. EXPENDITURES AND EXPENDITURE ADJUSTMENTS			
Expenditures: Department #			
Expenditures (G/L 9000):			
State Operations - Support	0.00		
Scheduled Reimbursements (G/L 8100)	0.00		
Local Assistance	0.00		
Scheduled Reimbursements (G/L 8100)	0.00		
Capital Outlay	0.00		
Scheduled Reimbursements (G/L 8100)	0.00	0.00	
Expenditures: Department #			
Expenditures (G/L 9000):			
State Operations - Support	0.00		
Scheduled Reimbursements (G/L 8100)	0.00		
Local Assistance	0.00		
Scheduled Reimbursements (G/L 8100)	0.00		
Capital Outlay	0.00		
Scheduled Reimbursements (G/L 8100)	0.00	0.00	
Statewide Assessments			
Pro Rata (FY 2022-23)	0.00		
Supplementary Pension Assessment (FY 2022-23)	0.00	0.00	
Expenditures Adjustments:			
Other Financing Sources (G/L 9839)	0.00	0.00	
Total Expenditures and Expenditure Adjustments		0.00	0.00
F. Ending Fund Balance as of June 30, 2023 (must reconcile to Report 8, see 3/ below)			\$0.00

6. Instructions – DFB Consolidated Worksheet (for Shared Funds)

NOTES:	
1/	The DFB Consolidation Worksheet will be used by a shared fund administrator to consolidate the DFB reports submitted by the users of a shared fund and compile a fund report for the fund as a whole. See section 1.7. The shared fund administrator will use the consolidated worksheet to prepare the past year portion of the FCS (see section 6.)
2/	<p>Enter an adjustment to align the FCS and financial reports if the beginning balance per financial reports does not match the beginning fund balance per past year column of the 2024-25 Governor's Budget <u>and</u> the difference requires an adjustment to the department's accounting records.</p> <p><i>Enter an adjustment to align the FCS and year-end financial reports due to delay in completing the financial reports. Estimated accruals have been used for preparing the past year portion of the FCS for the Governor's Budget. The difference between the department's actual accruals and estimated accruals should be identified here.</i></p> <p>Explain the reason for the PY adjustment in a footnote to the DFB report and provide supporting documentation. The sum of the PY adjustment and the beginning fund balance per financial reports should equal the beginning balance per Governor's Budget. Note: Any difference in beginning fund balance that does not meet this criterion should be resolved in conjunction with Finance.</p>
3/	Ending Fund Balance in Section F must reconcile to Report 8, Post Closing Trial Balance.
The DFB Consolidated Worksheet is for Shared Funds:	
The Shared Fund Administrator will reconcile the Ending Fund Balance in Section F to GL 5570, Fund Balance Clearing account balance for all fund users as per Report 8, Post Closing Trial Balance.	
Report 8	Balance in GL 5570, Fund Balance Clearing as of 6/30/23 for fund users (*reverse sign*):
	Department # and name \$ -
	Department # and name
	Department # and name
Report 8	Total of GL 5570 for all Fund Users \$ -
Add:	SCO's GL 1140, Cash In State Treasury (per SCO's Fund Reconciliation Rpt)
	Ending Fund Balance \$ -
	DFB Consolidated Worksheet -- Ending Fund Balance from Section F \$ -
	Difference (should be \$0) \$ -

7. Non-Shared Fund Example

<u>Report Examples for Non-Shared Fund</u>	<u>Page</u>
7.1 DFB for Non-Shared Fund.....	25-26
7.2 Supporting Year-End Financial Reports.....	27-37
7.3 Fund Condition Example.....	38

7. NON-SHARED FUND EXAMPLE

STATE OF CALIFORNIA
DETAILED FUND BALANCE REPORT
 DF-303 (06/23)

7770 - Department Of Air Quality
Detailed Fund Balance Report 1/
9873 - Clear Environment Fund
FY 2022-23 Actual
 (For 2024-25 Governor's Budget)

		Ref #	Sub-Totals	Fund Balance
A. BEGINNING FUND BALANCE July 1, 2022 2/		1		\$30,025,683.74
B. PRIOR YEAR ADJUSTMENTS				
2020-21 Expenditures (G/L 9000 or 9893)	1,349,789.29	2		
2020-21 Scheduled Reimbursements (G/L 8000 or 9893)	-150.00	3		
2021-22 Expenditures (G/L 9000 or 9893)	2,761,614.16	4		
2021-22 Scheduled Reimbursements (G/L 8100 or 9893)	67,159.40	5		
2021-22 Revenues (G/L 8000 or 9892)	2,930,024.29	6		
Refunds to Reverted Appn (G/L 9891)	35,047.41	7	7,143,484.55	
C. FUND ADJUSTMENTS				
Adjustment to Align FCS and Financial Reports 2/			0.00	7,143,484.55
ADJUSTED BEGINNING BALANCE				37,169,168.29
D. REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS				
Revenues (G/L 8000):				
4129600 OTHER REGULATORY TAXES (1212)	23,334,763.62			
4129200 OTHER REGULATORY FEES (1256)	42,883,785.57			
4129400 OTHER REGULATORY LICENSES AND PERMITS (1257)	13,574,798.19	8	80,044,419.50	
4121200 DELINQUENT FEES (1259)	233,872.12			
4140000 SALES OF DOCUMENTS (1412)	17,200.00			
Transfers and Other Adjustments				
Operating Transfers From General Fund 0001 per GC xx	38,320,291.00	9		
Operating Transfers To xxxx Fund ##### per GC xx	0.00		38,320,291.00	
Total Revenues, Transfers, and Other Adjustments			118,364,710.50	118,364,710.50
TOTAL RESOURCES				155,533,878.79
E. EXPENDITURES AND EXPENDITURE ADJUSTMENTS				
Expenditures:				
Expenditures (G/L 9000):				
State Operations - Support	80,061,988.39	10		
Scheduled Reimbursements (G/L 8100)	-178,440.00	11		
Local Assistance	33,271,649.28	12		
Scheduled Reimbursements (G/L 8100)	0.00			
Capital Outlay	0.00			
Scheduled Reimbursements (G/L 8100)	0.00		113,155,197.67	
Statewide Assessments				
Pro Rata (FY 2022-23)	90,710.27	13	193,710.27	
Supplementary Pension Assessment (FY 2022-23)	103,000.00			
Expenditures Adjustments:				
Other Financing Sources (G/L 9839)	-352,298.48	14	-352,298.48	
Total Expenditures and Expenditure Adjustments			112,996,609.46	112,996,609.46
F. Ending Fund Balance as of June 30, 2023 (must reconcile to Report 8, see 3/next page)		15		\$42,537,269.33

NOTES:

1/	The Detailed Fund Balance (DFB) Report will be used by the fund administrator of non-shared funds and users of shared funds to reconcile accounting data to budgetary data. See section 1.6. For non-shared funds , the fund administrator will use the DFB report to prepare the past year portion of the Fund Condition Statement (FCS) for the 2024-25 Governor's Budget. For shared funds , the fund administrator will consolidate all the DFB reports received from fund users and prepare a DFB Consolidated Worksheet. The consolidated worksheet will be used to prepare the past year portion of the FCS. See sections 5 and 6 for worksheet instructions.		
2/	Enter an adjustment to align the FCS and year-end financial reports if the beginning balance per financial reports does not match the beginning fund balance per past year column of the 2024-25 Governor's Budget and the difference requires an adjustment to the department's accounting records. Enter an adjustment to align the FCS and year-end financial reports due to delay in completing the financial reports. Estimated accruals have been used for preparing the past year portion of the FCS for the Governor's Budget. The difference between the department's actual accruals and estimated accruals should be identified here. Explain the reason for the PY adjustment in a footnote to the DFB report and provide supporting documentation. The sum of the PY adjustment and the beginning fund balance per financial reports should equal the beginning balance per Governor's Budget. Note: Any difference in the beginning fund balance that does not meet this criterion should be resolved in conjunction with Finance.		
3/	Ending Fund Balance in Section F must reconcile to Report 8 Post Closing Trial Balance:		
NON-SHARED FUND:			
DF-303 - Ending Fund Balance from Section F		A	\$42,537,269.33
Report 8 - Balance in GL5530, Fund Balance Unappropriated at 6/30/23 (*reverse sign)		B	\$42,537,269.33
Difference (should be \$0)		A-B = \$0	\$ -
SHARED FUND USER:			
DF-303 - Ending Fund Balance from Section F		A	N/A
Report 8 - Balance in GL 5570, Fund Balance Clearing at 6/30/23 (*reverse sign)		B	\$ -
Add - Year-to-date activity in GL 1140, Cash in State Treasury (per FISCAL Report 7 - Account 1140)		C	
Difference (should be \$0)		A-D = \$0	\$ -

7.2 Supporting Year-End Reports for Non-Shared Fund

REPORT 9 ANALYSIS OF CHANGE IN FUND BALANCE

Department of Air Quality - 7770

Fund 9873

Fiscal Year 2022-23

As of 06/30/2023

Business Unit : 7770 - Department of Air Quality

Fund : 9873 - Clear Environment Fund

Subfund:

Report ID: RPTLGL113

Run Date : 07/01/23

Run Time : 09:41:30

Adjustment Period: 998

Account Number	Account Title	Total
5530	Fund Balance - Clearing, July 1, 2022	30,025,683.74 #1
	Additions:	
8000	Revenue/Operating Revenue	82,974.443.79
8100	Reimbursements	245,449.40
9811	Oeprating Transfer In	38,320,291.00
9839	Other Financing Sources	352,298.48 #14
9891	Refunds to Reverted Appropriations	35,047.41
	Total Additions	121,927,530.08
	Deductions:	
9000	Appropriated Expenses	109,312,944.49
9998	Supplemental Pension Assessments	103,000.00
	Total Deductions	109,415,944.49
	Adjustments to Fund Balance:	
	Total Adjustments	
5530	Fund Balance - Clearing, June 30, 2023	42,537,269.33 #15

REPORT 6 - FINAL BUDGET REPORT
DEPARTMENT OF AIR QUALITY - 7770
FISCAL YEAR 2022 - 23
AS OF 06/30/2023

Page No:1

Fund: 9873 - CLEAR ENVIRONMENT FUND
Subfund: 000
Reference: 001
Enactment Year: 2020

Report ID: RPTGL067
Run Date: 7/1/2023
Run Time: 09:31:29
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										
2020	10				Research and Development					
					-12,043,155.43	289,277.99	0.00	1,639,067.28	-1,349,789.29	-13,392,944.72
TOTAL FOR REGULAR APPROPRIATIONS:										
					-12,043,155.43	289,277.99	0.00	1,639,067.28	-1,349,789.29 #2	-13,392,944.72
SCHEDULED REIMBURSEMNETS										
2020	90									
					-150.00	150.00	0.00	0.00	150.00	0.00
TOTAL FOR SCHEDULED REIMBURSEMENTS:										
					-150.00	150.00	0.00	0.00	150.00 #3	0.00
TOTAL REFERENCE 001										
					-12,043,305.43	289,427.99	0.00	1,639,067.28	-1,349,639.29	-13,392,944.72

REPORT 6 - FINAL BUDGET REPORT
DEPARTMENT OF AIR QUALITY - 7770
FISCAL YEAR 2022 - 23
AS OF 06/30/2023

Page No:1

Fund: 9873 - CLEAR ENVIRONMENT FUND
Subfund: 000
Reference: 001
Enactment Year: 2021

Report ID: RPTGL067
Run Date: 7/1/2023
Run Time: 09:31:29
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									
2021	10				Research and Development				
					-76,731,206.00	10,156,505.77	3,149,355.67	16,067,475.60	-2,761,614.16
									-79,492,820.16
TOTAL FOR REGULAR APPROPRIATIONS:									
					-76,731,206.00	10,156,505.77	3,149,355.67	16,067,475.60	-2,761,614.16 (#4)
									-79,492,820.16
SCHEDULED REIMBURSEMENTS									
2021	90								
					70,000.00	-67,159.40	0.00	0.00	-67,159.40
									2,840.60
TOTAL FOR SCHEDULED REIMBURSEMENTS:									
					70,000.00	-67,159.40	0.00	0.00	-67,159.40 (#5)
									2,840.60
TOTAL REFERENCE 001									
					-76,661,206.00	10,089,346.37	3,149,355.67	16,067,475.60	-2,828,773.56
									-79,489,979.56

REPORT 4 - YEAR END STATEMENT OF REVENUE
Department of Air Quality - 7770
Fund 9873
Fiscal Year 2022-23
As of 06/30/2023

Business Unit : 7770 - Department of Air Quality
Fund : 9873 - Clear Environment Fund
Subfund:
Enactment Year : 2021

Report ID : RPTGL065
Run Date : 7/1/2023
Run Time : 10:29:59
Adjustment Period: 998

<u>Account</u>	<u>Description</u>	<u>Actual Revenues</u>	<u>Total</u>
121200	Other Regulatory Taxes	141,835.05	
125600	Other Regulatory Fees	2,532,072.99	
125700	Other Regulatory Licenses and Permits	134,571.78	
125900	Delinquent Fees	16,376.25	
142500	Miscellaneous Services to the Public	181,244.24	
150300	Investment Income - Surplus Money	0.00	
	Invest Fd		
150400	Interest Income from Loans	0.00	
161000	Escheat of Unclaimed	-35.00	
	Checks,Warrants,Bonds, & Coupon		
161400	Miscellaneous Revenue	-3,108.18	
161900	Other Revenue -- Cost Recoveries	-67,702.28	
164300	Penalty Assesments	-5,230.56	
*Total Fund	9873		2,930,024.29 #6

RECONCILIATION OF STATE CONTROLLERS REVENUE WITH STATEMENT OF REVENUE,

TOTAL REVENUE PER STATE CONTROLLERS OFFICE ACCOUNTS

0.00

RECONCILING FACTORS:

ACCRUALS PER REPORT OF ACCRUALS

ADJUSTMENT TO CONTROLLERS ACCOUNTS

TOTAL REVENUE PER STATEMENT OF REVENUE

2,930,024.29

REPORT 7 - PRE-CLOSING TRIAL BALANCE
Department of Air Quality - 7770
Fund 9873
Fiscal Year 2022 - 23
As of 06/30/2023

Business 7700 - Department of Air Quality
Fund: 9873 - Clear Environmnet Fund
Subfund:

Report ID: RPTGL068
Run Date: 7/1/2023
Run Time: 10:51:17
Adjustment Period: 998

ACCOUNT	ACCOUNT TITLE	DEBITS	CREDITS
1110	General Cash - CTS Accounts	6,779.33	
1140	Cash In State Treasury	5,846,847.88	
1210	SMIF Deposits	35,956,000.00	
1312	AR - Reimbursement	31,380.00	
1313	AR - Revenue	2,733,325.09	
1315	AR - Dishonored Checks	3,818.23	
1319	AR - Other	33,945.49	
1400	Due from other Funds or Appropriations	32,126,497.80	
1410	Due From Other Funds		
1500	Due from Other Governments	500.00	
1600	Provision For Deferred AR		136,474.09
2040	Investment in Interfun Building and Costr Loans	429,660.00	
2170	Interfund loans Receivable	15,000,000.00	
2710	Permanent Cash Revolving Fund	25,000.00	
3010	Accounts Payable		4,148,303.57
3020	Due to Other Funds - Current		685,988.33
3110	Due to Other funds or Appropriations		4,484,870.64
3210	Due to Federal Government		4,490,290.36
3220	Due to Local Governments		4,453,425.97
3230	Local Sales Taxes Payable		2,550,458.38
3290	Due to Other Govt Entities		13,306,921.45
3730	Uncleared Collections		15,429,660.00
5370	Reserve for Interfund Loans Receivable		29,801,965.17
5530	Fund Balance - Unappropriated		30,025,683.74
65	Unapp InterUnit Transfers	29,831,873.47	
8000	Reimbursements		245,449.40
8100	Revenue/Operating Revenue		82,974,443.79
9000	Appropriated Expenses	109,415,944.49	
9811	Operating Transfer In		38,320,291.00
9839	Other Financing Sources		352,298.48
9891	Refunds to Reverted Appropriations		35,047.41 #1
Fund	9873	231,441,571.78	231,441,571.78

End of Report

REPORT 4 - YEAR END STATEMENT OF REVENUE

Department of Air Quality - 7770

Fund 9873

Fiscal Year 2022-23

As of 06/30/2023

Business Unit : 7770 - Department of Air Quality
Fund : 9873 - Clear Environment Fund
Subfund:
Enactment Year : 2022

Report ID : RPTGL065
Run Date : 7/1/2023
Run Time : 10:29:59
Adjustment Period: 998

<u>Account</u>	<u>Description</u>	<u>Actual Revenues</u>	<u>Total</u>
121200	Other Regulatory Taxes	23,334,763.62	
125600	Other Regulatory Fees	42,883,785.57	
125700	Other Regulatory Licenses and Permits	13,574,798.19	
125900	Delinquent Fees	233,872.12	
141200	Sales of Documents	17,200.00	
*Total Fund	9873		80,044,419.50 (#8)

RECONCILIATION OF STATE CONTROLLERS REVENUE WITH STATEMENT OF REVENUE,

TOTAL REVENUE PER STATE CONTROLLERS OFFICE ACCOUNTS

0.00

RECONCILING FACTORS:

ACCRUALS PER REPORT OF ACCRUALS

ADJUSTMENT TO CONTROLLERS ACCOUNTS

TOTAL REVENUE PER STATEMENT OF REVENUE

80,044,419.50

REPORT 6 - FINAL BUDGET REPORT
DEPARTMENT OF AIR QUALITY - 7770
FISCAL YEAR 2022 - 23
AS OF 06/30/2023

Page No:1

Fund: 9873 - CLEAR ENVIRONMENT FUND
Subfund: 000
Reference: 980
Enactment Year: 2022

Report ID: RPTGL067
Run Date: 7/1/2023
Run Time: 09:31:29
Adjusting Period: 998

Budget Period	PG	EL	CMP	TSK	Appropriation Description			
Appropriation			Expenditures		Encumbrance/Allocated Encumbrance	Prior Year Encumbrance Reversals	Budgetary Expenditures	Balance
OPERATING TRANSFER IN								
2022					Research and Development			
	0.00			-38,320,291.00	0.00	0.00	-38,320,291.00	-38,320,291.00
TOTAL FOR OPERATING TRANSFER IN:								
	0.00			-38,320,291.00	0.00	0.00	-38,320,291.00	-38,320,291.00
TOTAL REFERENCE:								
	0.00			-38,320,291.00	0.00	0.00	-38,320,291.00	-38,320,291.00
TOTAL FUND 9873		980						
	-194,048,683.85			75,160,891.99	13,202,144.71	17,706,542.88	70,656,493.82	-123,392,190.03

REPORT 6 - FINAL BUDGET REPORT
DEPARTMENT OF AIR QUALITY - 7770
FISCAL YEAR 2022 - 23
AS OF 06/30/2023

Page No:1

Fund: 9873 - CLEAR ENVIRONMENT FUND
Subfund: 000
Reference: 001
Enactment Year: 2022

Report ID: RPTGL067
Run Date: 7/1/2023
Run Time: 09:31:29
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									
2022	10				Research and Development				
			-96,226,247.00		70,009,199.35	10,052,789.04	0.00	80,061,988.39	-16,164,258.61
TOTAL FOR REGULAR APPROPRIATIONS:									
			-96,226,247.00		70,009,199.35	10,052,789.04	0.00	80,061,988.39	-16,164,258.61
SCHEDULED REIMBURSEMENTS									
2022	90								
			183,640.00		-178,440.00	0.00	0.00	-178,440.00	5,200.00
TOTAL FOR SCHEDULED REIMBURSEMENTS:									
			183,640.00		-178,440.00	0.00	0.00	-178,440.00	5,200.00
TOTAL REFERENCE 001									
			-96,042,607.00		69,830,759.35	10,052,789.04	0.00	79,883,548.39	-16,159,058.61

REPORT 6 - FINAL BUDGET REPORT
DEPARTMENT OF AIR QUALITY - 7770
FISCAL YEAR 2022 - 23
AS OF 06/30/2023

Page No:1

Fund: 9873 - CLEAR ENVIRONMENT FUND
Subfund: 000
Reference: 601
Enactment Year: 1970

Report ID: RPTGL067
Run Date: 7/1/2023
Run Time: 09:31:29
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									
1970					Research and Development				
			-33,272,876.28		33,271,649.28	0.00	0.00	33,271,649.28	-1,227.00
TOTAL FOR REGULAR APPROPRIATIONS:									
			-33,272,876.28		33,271,649.28	0.00	0.00	33,271,649.28	-1,227.00
TOTAL REFERENCE	601								
			-33,272,876.28		33,271,649.28	0.00	0.00	33,271,649.28	-1,227.00

REPORT 8 - POST-CLOSING TRIAL BALANCE
Department of Air Quality - 7770
Fund 9873
Fiscal Year 2022 - 23
As of 06/30/2023

Business Unit: 7770 - Department of Air Quality
Fund: 9873 - Clear Environment Fund
Subfund:

Report ID: RPTGL069
Run Date: 7/1/2023
Run Time: 12:13:33
Adjustment Period: 998

ACCOUNT	ACCOUNT TITLE	DEBITS	CREDITS
1110	General Cash - CTS Accounts	6,779.33	
1140	Cash In State Treasury	5,846,847.88	
1210	SMIF Deposits	35,956,000.00	
1312	AR - Reimbursement	31,380.00	
1313	AR - Revenue	2,733,325.09	
1315	AR- Dishonored Checks	3,818.23	
1319	AR - Other	33,945.49	
1410	Due From Other Funds	32,005,830.23	
1420	Due From Approps - Same Fund	120,667.57	
1590	Due from Other Governmental Entities	500.00	
1600	Provision For Deferred AR		136,474.09
2040	Investment in Interfund Building and Constr Loans	429,660.00	
2170	Interfund Loans Receivable	15,000,000.00	
2710	Permanent Cash Revolving Fund	25,000.00	
3010	Accounts Payable		4,148,303.57
3020	Claims Filed		685,988.33
3114	Due to Other Funds - Current		4,364,203.07
3115	Due to Other Approps-Same Fund		120,667.57
3210	Due to Federal Government		4,490,290.36
3220	Due to Local Governments		4,453,425.97
3230	Local Sales Taxes Payable		2,550,458.38
3290	Due to Other Govt Entities		13,306,921.45
3730	Uncleared Collections		15,429,660.00
5370	Reserve for Interfund Loans Receivable		29,801,965.17
5530	Fund Balance - Clearing		42,537,269.33
65	Unapp InterUnit Transfers	29,831,873.47	
Fund	9873	122,025,627.29	122,025,627.29

#15

REPORT NO. 15 RECONCILIATION OF AGENCY ACCOUNTS WITH TRANSACTIONS PER STATE CONTROLLER
DEPARTMENT OF AIR QUALITY (7770)
CLEAR ENVIRONMENT FUND (9873)
FISCAL YEAR ENDED JUNE 30, 2023

	Reverse Prior Year				Apply Current Year		Transactions per Agency Accounts									
	(A) Transactions per Controller	(B) Adjustments to Controller's Accounts	(C) Accruals	(D) Corrections made by Controller's	(E) Adjustments to Controller's Accounts	(F) Accruals	(G) Total of Columns (A)-(F)	(H) Appropriation Expenditures (9000)	(I) Reimburse- ments (8100)	(J) Revenue (8000)	(K) Refunds to Reverted Appropriations (9891)	(L) Prior Year Appropriation Adjustments (9893) 1/	(M) Prior Year Revenue Adjustments (9892) 2/	(N) Operating Transfers In (9811)	(O) Other Financing Sources (9839)	(P) Statewide Assess- ments 3/
APPROPRIATION - STATE OPERATIONS																
ITEM 9873-001-7770, CHAPTER XX/22									10							
Program 10	80,061,988.39						80,061,988.39	80,061,988.39								
Reimbursements	-178,440.00						-178,440.00		-178,440.00	11						
Local Assistance	33,271,649.28						33,271,649.28	33,271,649.28	12							
ITEM 9873-001-7770, CHAPTER XX/21																
Program 10	-2,761,614.16						-2,761,614.16					-2,761,614.16	4			
Reimbursements	-67,159.40						-67,159.40					-67,159.40	5			
ITEM 9873-001-7770, CHAPTER XX/20																
Program 10	-1,349,789.29						-1,349,789.29					-1,349,789.29	2			
Reimbursements	150.00						150.00					150.00	3			
Other Sources	-352,298.48						-352,298.48								-352,298.48	14
REVENUE FY 22/23																
4129600 Other Regulatory Taxes (121200)	-23,334,763.62						-23,334,763.62			-23,334,763.62	8					
4129200 Other Regulatory Fees (125600)	-42,883,785.57						-42,883,785.57			-42,883,785.57						
4129400 Other Regulatory Licenses and Permits (125700)	-13,574,798.19						-13,574,798.19			-13,574,798.19						
4121200 Delinquent Fees (125900)	-233,872.12						-233,872.12			-233,872.12						
4140000 Sales of Documents (141200)	-17,200.00						-17,200.00			-17,200.00						
REVENUE FY 21/22	-2,930,024.29						-2,930,024.29						-2,930,024.29	6		
Transfer from General Fund	-38,320,291.00						-38,320,291.00							-38,320,291.00	9	
REFUNDS TO REVERTED APPROP	-35,047.41						-35,047.41				-35,047.41	7				
Pro Rata	90,710.27						90,710.27									90,710.27
Supplemental Pension Assessments	103,000.00						103,000.00								13	103,000.00
TOTALS	-12,511,585.59	0.00	0.00	0.00	0.00	0.00	-12,511,585.59	113,333,637.67	-178,440.00	-80,044,419.50	-35,047.41	-4,178,412.85	-2,930,024.29	-38,320,291.00	-352,298.48	193,710.27

7.3 FUND CONDITION STATEMENT EXAMPLE

7770 DEPARTMENT OF AIR QUALITY

FUND CONDITION STATEMENTS

		2022-23*
9873 Clear Environment Fund		
BEGINNING BALANCE	#1	\$ 30,025
Prior year adjustments	See 1/	7,143
Adjusted Beginning Balance		\$ 37,168
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS		
Revenues:		
4129600 Other Regulatory Taxes (1212) See 2/		23,335
4129200 Other Regulatory Fees (1256)		42,884
4129400 Other Regulatory Licenses and Permits (1257)	#8	13,575
4121200 Delinquent Fees (1259)		234
4140000 Sale of Documents (1412)		17
Transfers and Other Adjustments:		
FO0001 From General Fund, loan repayment per item xxx-xx-xxxx	#9	38,320
Total Revenues, Transfers, and Other Adjustments		\$ 118,365
Total Resources		\$ 155,533
EXPENDITURES AND EXPENDITURE ADJUSTMENTS		
Expenditures:		
7770 Department of Air Quality		
State Operations		79,531 #10
Local Assistance	#12	33,272
Capital Outlay		
9900 Statewide General Administrative Expenditure (Pro Rata) (State Operations)	#13	91
9892 Supplemental Pension Payments (State Operations)		103
Total Expenditures and Expenditure Adjustments		\$ 112,997
FUND BALANCE	#15	\$ 42,536

1/ Prior year adjustments is the "Total Prior Year Adjustment for the FCS" amount from the DFB.
Rounding adjustments maybe necessary to reconcile the ending fund balance on FCS to the DFB.
Rounding adjustments can be included in the PY adjustment amount on the FCS.

2/ List FI\$Cal Chart of Accounts codes from DF-303.

* Dollars in thousands, except in Salary Range.

8. Shared Fund Example

<u>Report Examples for Shared Fund</u>	<u>Page</u>
8.1 DFB Consolidated Worksheet.....	40-41
8.2 DFB for Shared Fund User <u>#1</u>	42-43
Supporting Year-End Financial Reports For Shared Fund User <u>#1</u>	44-56
DFB for Shared Fund User <u>#2</u>	57-58
Supporting Year-End Financial Reports For Shared Fund User <u>#2</u>	59-62
8.3 Fund Condition Example.....	63

8.1. DFB CONSOLIDATED WORKSHEET EXAMPLE

DFB CONSOLIDATED WORKSHEET (06/23)

8770 - Department of Clean Air
Shared Fund - DFB Consolidated Worksheet 1/
7654 - Air Pollution Control Fund
FY 2022-23 Actual
(For 2024-25 Governor's Budget)

	Ref #	Sub-Totals	Fund Balance
A. BEGINNING FUND BALANCE July 1, 2022 2/	1		\$58,964,256.82
B. PRIOR YEAR ADJUSTMENTS			
Department # 8770		2,764,361.75	
Department # 9199		0.00	
Total Prior Year Adjustments for the Fund Condition Statement	2	2,764,361.75	
C. FUND ADJUSTMENTS			
Adjustment to Align FCS and Financial Reports 2/		0.00	2,764,361.75
ADJUSTED BEGINNING BALANCE			61,728,618.57
D. REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues (G/L 8000):			
4163000 INCOME FROM SURPLUS MONEY INVESTMENTS (1503)		213,451.31	
4171400 ESCHEAT OF UNCLAIMED			
CHECKS, WARRANTS, BONDS, & COUPON (1610)		428.00	
4172500 MISCELLANEOUS REVENUE (1614)		78.00	
	3	213,957.31	
Transfers and Other Adjustments			
Operating Transfers From xxxx Fund ##### per GC xx		0.00	
Operating Transfers To xxxx Fund ##### per GC xx		0.00	
		0.00	
Total Revenues, Transfers, and Other Adjustments		213,957.31	213,957.31
TOTAL RESOURCES			61,942,575.88
E. EXPENDITURES AND EXPENDITURE ADJUSTMENTS			
Expenditures: Department # 8770			
Expenditures (G/L 9000):			
State Operations - Support		10,448,141.27	
Scheduled Reimbursements (G/L 8100)		0.00	
Local Assistance		10,097,060.76	
Scheduled Reimbursements (G/L 8100)		0.00	
Capital Outlay		0.00	
Scheduled Reimbursements (G/L 8100)		0.00	
		20,545,202.03	
Expenditures: Department # 9199			
Expenditures (G/L 9000):			
State Operations - Support		106,323.64	
Scheduled Reimbursements (G/L 8100)		0.00	
Local Assistance		0.00	
Scheduled Reimbursements (G/L 8100)		0.00	
Capital Outlay		0.00	
Scheduled Reimbursements (G/L 8100)		0.00	
		106,323.64	
Statewide Assessments			
Pro Rata (FY 2022-23)		5,856.05	
Supplementary Pension Assessment (FY 2022-23)		80,000.00	
	7	85,856.05	
Total Expenditures and Expenditure Adjustments		20,737,381.72	20,737,381.72
F. Ending Fund Balance as of June 30, 2023 (must reconcile to Report 8, see 3/ below)	8		\$41,205,194.16

The Reference #'s on the DFB Consolidated Worksheet are used to cross reference amounts on the FCS in section 8.3

	Ref #	Sub-Totals	Fund Balance
--	-------	------------	--------------

NOTES:

- 1/ The DFB Consolidation Worksheet will be used by a shared fund administrator to consolidate the DFB reports submitted by the users of a shared fund and compile a fund report for the fund as a whole. See section 1.7. The shared fund administrator will use the consolidated worksheet to prepare the past year portion of the FCS (see section 6.)
- 2/ Enter an adjustment to align the FCS and financial reports if the beginning balance per financial reports does not match the beginning fund balance per past year column of the 2024-25 Governor's Budget and the difference requires an adjustment to the department's accounting records. Enter an adjustment to align the FCS and year-end financial reports due to delays in completing the financial reports. Estimated accruals have been used for preparing the past year portion of the FCS for the Governor's Budget. The difference between the department's actual accruals and estimated accruals should be identified here.
Explain the reason for the PY adjustment in a footnote to the DFB report and provide supporting documentation. The sum of the PY adjustment and the beginning fund balance per financial reports should equal the beginning balance per Governor's Budget.
Note: Any difference in the beginning fund balance that does not meet this criterion should be resolved in conjunction with Finance.
The department's budget staff will prepare the past year portion of the 2024-25 Governor's Budget. The beginning fund balance in the past year portion of the 2024-25 Governor's Budget will be the ending fund balance from past year portion of the 2023-24 Governor's Budget.

3/	Ending Fund Balance in Section F must reconcile to Report 8, Post Closing Trial Balance: The Shared Fund Administrator will reconcile the Ending Fund Balance in Section F to Fund Users Report 8, Post Closing Trial Balance and SCO's GL 1140 balance using the matrix below.		
	Report 8 - Balance in GL 5570, Fund Balance Clearing as of 6/30/23 for fund users (*reverse sign*):		
	Department # 8770 Dept. of Clean Air	\$	40,260,581.70
	Department # 9199, Office of Environmental Enforcement		626.76
	Report 8 Total of GL 5570 for all Fund Users	\$	40,261,208.46
	Add: SCO's GL 1140, Cash In State Treasury (per SCO's Fund Reconciliation Rpt)		943,985.70
	Ending Fund Balance	\$	41,205,194.16
	DFB Consolidated Worksheet -- Ending Fund Balance from Section F		\$41,205,194.16
	Difference (should be \$0)	\$	-

8.2 DFB SHARED FUND EXAMPLE - SHARED FUND USER #1

STATE OF CALIFORNIA
DETAILED FUND BALANCE REPORT
DF-303 (06/23)

8770 - Department Of Clean Air
Detailed Fund Balance Report 1/
7654 - Air Pollution Control Fund
FY 2022-23 Actual
(For 2024-25 Governor's Budget)

	Ref #	Sub-Totals	Fund Balance
A. BEGINNING FUND BALANCE July 1, 2022 2/	1		\$58,964,256.82
B. PRIOR YEAR ADJUSTMENTS			
2020-21 Expenditures (G/L 9000 or 9893)	2	1,898,666.16	
2020-21 Scheduled Reimbursements (G/L 8100 or 9893)		0.00	
2021-22 Expenditures (G/L 9000 or 9893)	3	865,695.59	
2021-22 Scheduled Reimbursements (G/L 8100 or 9893)		0.00	
2021-22 Revenues (G/L 8000 or 9892)		0.00	
		2,764,361.75	
C. FUND ADJUSTMENTS			
Adjustment to Align FCS and Financial Reports 2/		0.00	
ADJUSTED BEGINNING BALANCE			2,764,361.75
D. REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			61,728,618.57
Revenues (G/L 8000):			
4163000 INCOME FROM SURPLUS MONEY INVESTMENTS (1503)		213,451.31	
4171400 ESCHEAT OF UNCLAIMED			
CHECKS, WARRANTS, BONDS, & COUPON (1610)	4	428.00	
4172500 MISCELLANEOUS REVENUE (1614)		78.00	
		213,957.31	
Transfers and Other Adjustments			
Operating Transfers From xxxx Fund ##### per GC xx		0.00	
Operating Transfers To xxxx Fund ##### per GC xx		0.00	
		0.00	
Total Revenues, Transfers, and Other Adjustments		213,957.31	
TOTAL RESOURCES			213,957.31
E. EXPENDITURES AND EXPENDITURE ADJUSTMENTS			61,942,575.88
Expenditures:			
Expenditures (G/L 9000):			
State Operations - Support	5	10,448,141.27	
Scheduled Reimbursements (G/L 8100)		0.00	
Local Assistance	6	10,097,060.76	
Scheduled Reimbursements (G/L 8100)		0.00	
Capital Outlay		0.00	
Scheduled Reimbursements (G/L 8100)		0.00	
		20,545,202.03	
Statewide Assessments			
Pro Rata (FY 2022-23)		5,856.05	
Supplementary Pension Assessment (FY 2022-23)	7	80,000.00	
		85,856.05	
Expenditures Adjustments:			
Other Financing Sources (G/L 9839)		0.00	
		0.00	
Total Expenditures and Expenditure Adjustments		20,631,058.08	
F. Ending Fund Balance as of June 30, 2023 (must reconcile to Report 8, see 3/ below)	8		\$41,311,517.80

	Ref #	Sub-Totals	Fund Balance
NOTES:			
<p>1/ The Detailed Fund Balance (DFB) Report will be used by the fund administrator of non-shared funds and users of shared funds to reconcile accounting data to budgetary data. See section 1.6. For non-shared funds, the fund administrator will use the DFB report to prepare the past year portion of the Fund Condition Statement (FCS) for the 2024-25 Governor's Budget. For shared funds, the fund administrator will consolidate all the DFB reports received from fund users and prepare a DFB Consolidated Worksheet. The consolidated worksheet will be used to prepare the past year portion of the FCS. See sections 5 and 6 for worksheet instructions.</p>			
<p>2/ Enter an adjustment to align the FCS and year-end financial reports if the beginning balance per financial reports does not match the beginning fund balance per past year column of the 2024-25 Governor's Budget and the difference requires an adjustment to the department's accounting records. Enter an adjustment to align the FCS and year-end financial reports due to delays in completing the financial reports. Estimated accruals have been used for preparing the past year portion of the FCS for the Governor's Budget. The difference between the department's actual accruals and estimated accruals should be identified here. Explain the reason for the PY adjustment in a footnote to the DFB report and provide supporting documentation. The sum of the PY adjustment and the beginning fund balance per financial reports should equal the beginning balance per 'Governor's Budget. Note: Any difference in the beginning fund balance that does not meet this criterion should be resolved in conjunction with Finance.</p>			
<p>3/ Ending Fund Balance in Section F must reconcile to Report 8 Post Closing Trial Balance:</p>			
NON-SHARED FUND:			
DF-303 - Ending Fund Balance from Section F		A	N/A
Report 8 - Balance in GL 5530, Fund Balance Unappropriated at 6/30/23 (*reverse sign)		B	
Difference (should be \$0)		A-B = \$0	N/A
SHARED FUND USER:			
DF-303 - Ending Fund Balance from Section F		A	\$41,311,517.80
Report 8 - Balance in GL 5570, Fund Balance Clearing at 6/30/23 (*reverse sign)	9	B	\$ 40,260,581.70
Add - Total year-to-date activity in GL 1140, Cash in State Treasury (per FISCAL Report 7 - Account 1140)	10	C	\$ 1,050,936.10
			D 41,311,517.80
Difference (should be \$0)		A-D = \$0	\$0.00

8.2 Supporting Year-End Reports for Shared Fund User #1

REPORT 9 ANALYSIS OF CHANGE IN FUND BALANCE
Department of Clean Air - 8770
Fund 7654
Fiscal Year 2022 - 23
As of 06/30/2023

Business Unit : 8770 - Department of Clean Air
Fund : 7654 - Air Pollution Control Fund
Subfund:

Report ID: RPTLGL113
Run Date : 07/01/23
Run Time : 09:41:30
Adjustment Period: 998

Account Number	Account Title	Total
5570	Fund Balance - Clearing, July 1, 2022	58,964,256.82 #1
	Additions:	
8000	Revenue/Operating Revenue	213,957.31
	Total Additions	213,957.31
	Deductions:	
1140	Cash in State Treasury	1,050,936.56
9000	Appropriated Expenses	17,786,695.87
9998	Supplementary Pension Assessment	80,000.00
	Total Deductions	18,917,632.43
	Adjustments to Fund Balance:	
	Total Adjustments	0.00
5570	Fund Balance - Clearing, June 30, 2023	40,260,581.70 #8

**REPORT 6 - FINAL BUDGET REPORT
DEPARTMENT OF CLEAN AIR - 8770
FISCAL YEAR 2022 - 23
AS OF 06/30/2023**

Page No:1

Fund: 7654 - Air Pollution Control Fund
Subfund: 000
Reference: 001
Enactment Year: 2020

Report ID: RPTGL067
Run Date: 7/1/2023
Run Time: 09:31:29
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									
2020	20				Research and Development				
	731,237.13				4,244.89	0.00	735,482.02	-731,237.13	0.00
TOTAL FOR REGULAR APPROPRIATIONS:									
	731,237.13				4,244.89	0.00	735,482.02	-731,237.13	0.00
TOTAL REFERENCE	001								
	731,237.13				4,244.89	0.00	735,482.02	-731,237.13 A	0.00

REPORT 6 - FINAL BUDGET REPORT
DEPARTMENT OF CLEAN AIR - 8770
FISCAL YEAR 2022 - 23
AS OF 06/30/2023

Page No:1

Fund: 7654 - Air Pollution Control Fund
Subfund: 000
Reference: 111
Enactment Year: 2020

Report ID: RPTGL067
Run Date: 7/1/2023
Run Time: 09:31:29
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									
2020	20				Research and Development				
	1,167,429.03				61,962.85	0.00	1,229,391.88	-1,167,429.03	0.00
TOTAL FOR REGULAR APPROPRIATIONS:									
	1,167,429.03				61,962.85	0.00	1,229,391.88	-1,167,429.03	0.00
TOTAL REFERENCE 111									
	1,167,429.03				61,962.85	0.00	1,229,391.88	-1,167,429.03 B	0.00

2020 Prior Year Expenditures (A+B) = -1,898,666.16 (#2)

REPORT 6 - FINAL BUDGET REPORT
DEPARTMENT OF CLEAN AIR - 8770
FISCAL YEAR 2022 - 23
AS OF 06/30/2023

Page No:1

Fund: 7654 - Air Pollution Control Fund
Subfund: 000
Reference: 001
Enactment Year: 2021

Report ID: RPTGL067
Run Date: 7/1/2023
Run Time: 09:31:29
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									
2021	20				Research and Development				
			-2,300,149.19		404,554.89	439,006.61	1,765,132.45	-921,570.95	-3,221,720.09
TOTAL FOR REGULAR APPROPRIATIONS:									
			-2,300,149.19		404,554.89	439,006.61	1,765,132.45	-921,570.95	-3,221,720.09
TOTAL REFERENCE									
	001		-2,300,149.19		404,554.89	439,006.61	1,765,132.45	-921,570.95 C	-3,221,720.09

REPORT 6 - FINAL BUDGET REPORT
DEPARTMENT OF CLEAN AIR - 8770
FISCAL YEAR 2022 - 23
AS OF 06/30/2023

Page No:1

Fund: 7654 - Air Pollution Control Fund
Subfund: 000
Reference: 003
Enactment Year: 2021

Report ID: RPTGL067
Run Date: 7/1/2023
Run Time: 09:31:29
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									
2021	20				Research and Development				
	-4,000.00				0.00	0.00	0.00	0.00	-4,000.00
TOTAL FOR REGULAR APPROPRIATIONS:									
	-4,000.00				0.00	0.00	0.00	0.00	-4,000.00
SCHEDULED REIMBURSEMENTS									
2021	90								
	1,000.00				0.00	0.00	0.00	0.00	1,000.00
TOTAL FOR SCHEDULED REIMBURSEMENTS:									
	1,000.00				0.00	0.00	0.00	0.00	1,000.00
TOTAL REFERENCE 003									
	-3,000.00				0.00	0.00	0.00	0.00	-3,000.00

REPORT 6 - FINAL BUDGET REPORT
DEPARTMENT OF CLEAN AIR - 8770
FISCAL YEAR 2022 - 23
AS OF 06/30/2023

Page No:1

Fund: 7654 - Air Pollution Control Fund
Subfund: 000
Reference: 111
Enactment Year: 2021

Report ID: RPTGL067
Run Date: 7/1/2023
Run Time: 09:31:29
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									
2021	20				Research and Development				
			-1,021,520.71		5,319,612.46	2,910,747.63	8,174,484.73	55,875.36	-965,645.35
TOTAL FOR REGULAR APPROPRIATIONS:									
			-1,021,520.71		5,319,612.46	2,910,747.63	8,174,484.73	55,875.36	-965,645.35
TOTAL REFERENCE									
	111		-1,021,520.71		5,319,612.46	2,910,747.63	8,174,484.73	55,875.36 E	-965,645.35

2021 Prior Year Expenditures (C+D+E) = -865,695.59 (#3)

REPORT 7 - PRE-CLOSING TRIAL BALANCE
Department of Clean Air - 8770
Fund 7654
Fiscal Year 2022 - 23
As of 06/30/2023

Business 8770 - Department of Clean Air
Fund: 7654 - Air Pollution Control Fund
Subfund:

Report ID: RPTGL068
Run Date: 7/1/2023
Run Time: 10:51:17
Adjustment Period: 998

ACCOUNT	ACCOUNT TITLE	DEBITS	CREDITS
	1110 General Cash - CTS Accounts	78.00	
	1210 SMIF Deposits	53,617,000.00	
	1319 AR - Other	2,839.26	
	1400 Due from Other Funds or Appropriations	47,716.21	
	1600 Provision For Deferred AR		2,839.26
	3010 Accounts Payable		2,255,139.17
	3020 Claims Filed		39,374.87
	3110 Due to Other Funds or Appropriations		1,171,789.71
	3220 Due to Local Governments		9,923,641.26
	3290 Due to Other Govt Entities		14,267.50
	5570 Fund Balance - Clearing		58,964,256.82
	1140 Cash in State Treasury	#101,050,936.56	
	8000 Revenue/Operating Revenue		213,957.31
	9000 Appropriated Expenses	17,866,695.87	
Fund	7654	72,585,265.90	72,585,265.90

End of Report

REPORT 4 - YEAR END STATEMENT OF REVENUE

Department of Clean Air -8770

Fund 7654

Fiscal Year 2022-23

As of 06/30/2023

Business Unit : 8770 - Department of Clean Air
Fund : 7654 - Air Pollution Control Fund
Subfund:
Enactment Year : 2022

Report ID : RPTGL065
Run Date : 7/1/2023
Run Time : 10:29:59
Adjusting Period: 998

<u>Account</u>	<u>Description</u>	<u>Actual Revenues</u>	<u>Total</u>
150300	Income From Surplus Money Investments	213,451.31	
161000	Escheat of Unclaimed Checks, Warrants, Bond & Coupon	428.00	
161400	Miscellaneous Revenue	78.00	
*Total Fund	0080		213,957.31 #4

RECONCILIATION OF STATE CONTROLLERS REVENUE WITH STATEMENT OF REVENUE,

TOTAL REVENUE PER STATE CONTROLLERS OFFICE ACCOUNTS

0.00

RECONCILING FACTORS:

ACCRUALS PER REPORT OF ACCRUALS

ADJUSTMENT TO CONTROLLERS ACCOUNTS

TOTAL REVENUE PER STATEMENT OF REVENUE

213,957.31

REPORT 6 - FINAL BUDGET REPORT
DEPARTMENT OF CLEAN AIR - 8770
FISCAL YEAR 2022 - 23
AS OF 06/30/2023

Page No:1

Fund: 7654 - Air Pollution Control Fund
Subfund: 000
Reference: 001
Enactment Year: 2022

Report ID: RPTGL067
Run Date: 7/1/2023
Run Time: 09:31:29
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									
2022	20				Research and Development				
	-10,412,688.00			6,856,368.80	2,570,589.25	0.00	9,426,958.05	-985,729.95	
TOTAL FOR REGULAR APPROPRIATIONS:									
	-10,412,688.00			6,856,368.80	2,570,589.25	0.00	9,426,958.05	-985,729.95	
TOTAL REFERENCE		001							
	-10,412,688.00			6,856,368.80	2,570,589.25	0.00	9,426,958.05	-985,729.95	

REPORT 6 - FINAL BUDGET REPORT
DEPARTMENT OF CLEAN AIR - 8770
FISCAL YEAR 2022 - 23
AS OF 06/30/2023

Page No:1

Fund: 7654 - Air Pollution Control Fund
Subfund: 000
Reference: 003
Enactment Year: 2022

Report ID: RPTGL067
Run Date: 7/1/2023
Run Time: 09:31:29
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									
2022	20				Research and Development				
	-1,023,000.00		1,021,183.22		0.00	0.00	1,021,183.22	-1,816.78	
	-4,000.00		0.00		0.00	0.00	0.00	-4,000.00	
TOTAL FOR REGULAR APPROPRIATIONS:									
	-1,027,000.00		1,021,183.22		0.00	0.00	1,021,183.22	-5,816.78	G
SCHEDULED REIMBURSEMENTS									
2022	90								
	1,000.00		0.00		0.00	0.00	0.00	1,000.00	
TOTAL FOR SCHEDULED REIMBURSEMENTS:									
	1,000.00		0.00		0.00	0.00	0.00	1,000.00	
TOTAL REFERENCE 003									
	-1,026,000.00		1,021,183.22		0.00	0.00	1,021,183.22	-4,816.78	

2022 Expenditures State Operations Support (F+G) = 10,448,141.27 (#5)

REPORT 6 - FINAL BUDGET REPORT
DEPARTMENT OF CLEAN AIR - 8770
FISCAL YEAR 2022 - 23
AS OF 06/30/2023

Page No:1

Fund: 7654 - Air Pollution Control Fund
Subfund: 000
Reference: 111
Enactment Year: 2022

Report ID: RPTGL067
Run Date: 7/1/2023
Run Time: 09:31:29
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										
2022	20				Research and Development					
					-11,000,000.00	3,084,167.12	7,012,893.64	0.00	10,097,060.30	-902,939.24
TOTAL FOR REGULAR APPROPRIATIONS:										
					-11,000,000.00	3,084,167.12	7,012,893.64	0.00	10,097,060.30	-902,939.24
TOTAL REFERENCE 111										
					-11,000,000.00	3,084,167.12	7,012,893.64	0.00	10,097,060.30	-902,939.24
TOTAL FUND										
					-23,864,691.74	16,752,094.23	12,933,237.13	11,904,491.08	17,780,840.28	-6,083,851.46

REPORT 8 - POST-CLOSING TRIAL BALANCE
Department of Clean Air - 8770
Fund 7654
Fiscal Year 2022 - 23
As of 06/30/2023

Business Unit: 8770 - Department of Clean Air
Fund: 7654 - Air Pollution Control Fund
Subfund:

Report ID: RPTGL069
Run Date: 7/1/2023
Run Time: 12:13:33
Adjustment Period: 998

ACCOUNT	ACCOUNT TITLE	DEBITS	CREDITS
1110	General Cash - CTS Accounts	78.00	
1210	SMIF Deposits	53,617,000.00	
1319	AR - Other	2,839.26	
1410	Due From Other Funds	47,716.21	
1600	Provision For Deferred AR		2,839.26
3010	Accounts Payable		2,255,139.17
3020	Claims Filed		39,374.87
3114	Due to Other Funds - Current		1,171,789.71
3220	Due to Local Governments		9,923,641.26
3290	Due to Other Govt Entities		14,267.50
5570	Fund Balance - Clearing		40,260,581.70
Fund	7654	53,667,633.47	53,667,633.47

End of Report

REPORT NO. 15 RECONCILIATION OF AGENCY ACCOUNTS WITH TRANSACTIONS PER STATE CONTROLLER
DEPARTMENT OF CLEAN AIR (8770)
AIR POLLUTION CONTROL FUND (7654)
FISCAL YEAR ENDED JUNE 30, 2023

	Reverse Prior Year				Apply Current Year		Transactions per Agency Accounts									
	(A) Transactions per Controller	(B) Adjustments to Controller's Accounts	(C) Accruals	(D) Corrections made by Controller's	(E) Adjustments to Controller's Accounts	(F) Accruals	(G) Total of Columns (A)-(F)	(H) Appropriation Expenditures (9000)	(I) Reimburse- ments (8100)	(J) Revenue (8000)	(K) Refunds to Reverted Appropriations (9891)	(L) Prior Year Appropriation Adjustments (9893) 1/	(M) Prior Year Revenue Adjustments (9892) 2/	(N) Operating Transfers In (9811)	(O) Other Financing Sources (9839)	(P) Statewide Assess- ments 3/
APPROPRIATION - STATE OPERATIONS																
ITEM 7654-001-8770, CHAPTER XX/22																
Program 20	9,426,958.05						9,426,958.05	9,426,958.05								
ITEM 7654-003-8770, CHAPTER XX/22																
Program 20	1,021,183.22						1,021,183.22	1,021,183.22								
Reimbursements	1,000.00						1,000.00									
ITEM 7654-111-8770, CHAPTER XX/22																
Program 20	10,097,060.30						10,097,060.30	10,097,060.30								
ITEM 7654-001-8770, CHAPTER XX/21																
Program 10	-921,570.95						-921,570.95	-921,570.95								
ITEM 7654-003-8770, CHAPTER XX/21																
Program 10	-4,000.00						-4,000.00									
Reimbursements	1,000.00						1,000.00									
ITEM 7654-111-8770, CHAPTER XX/21																
Program 10	55,875.36						55,875.36	55,875.36								
ITEM 7654-001-8770, CHAPTER XX/20																
Program 10	-731,237.13						-731,237.13	-731,237.13								
ITEM 7654-111-8770, CHAPTER XX/20																
Program 10	-1,167,429.03						-1,167,429.03	-1,167,429.03								
REVENUE FY 22/23																
4163000 Income From Surplus Money Investment (150300)	-213,451.31						-213,451.31			-213,451.31						
4171400 Escheat of Unclaimed Checks, Warrants (161000)	-428.00						-428.00			-428.00						
4172500 Misc Revenue (161400)	-78.00						-78.00			-78.00						
Pro Rata	5,856.05						5,856.05									5,856.05
Supplemental Pension Assessments	80,000.00						80,000.00									80,000.00
TOTALS	17,650,738.56	0.00	0.00	0.00	0.00	0.00	17,650,738.56	17,780,839.82	0.00	-213,957.31	0.00	0.00	0.00	0.00	0.00	85,856.05

8.2 DFB SHARED FUND EXAMPLE - SHARED FUND USER #2

STATE OF CALIFORNIA
DETAILED FUND BALANCE REPORT
DF-303 (06/23)

9199 - Office of Environmental Enforcement
Detailed Fund Balance Report 1/
7654 - Air Pollution Control Fund
FY 2022-23 Actual
(For 2024-25 Governor's Budget)

	Ref #	Sub-Totals	Fund Balance
A. BEGINNING FUND BALANCE July 1, 2022 2/	1		\$0.00
B. PRIOR YEAR ADJUSTMENTS			
2020-21 Expenditures (G/L 9000 or 9893)	0.00		
2020-21 Scheduled Reimbursements (G/L 8100 or 9893)	0.00		
2021-22 Expenditures (G/L 9000 or 9893)	0.00		
2021-22 Scheduled Reimbursements (G/L 8100 or 9893)	0.00		
2021-22 Revenues (G/L 8000 or 9892)	0.00		
Refunds to Reverted Appn (G/L 9891)	0.00	0.00	
C. FUND ADJUSTMENTS			
Adjustment to Align FCS and Financial Reports 2/		0.00	0.00
ADJUSTED BEGINNING BALANCE			0.00
D. REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues (G/L 8000):			
(Select Revenue Code and Name)		0.00	
Transfers and Other Adjustments			
Operating Transfers From xxxx Fund ##### per GC xx	0.00		
Operating Transfers To xxxx Fund ##### per GC xx	0.00	0.00	
Total Revenues, Transfers, and Other Adjustments		0.00	0.00
TOTAL RESOURCES			0.00
E. EXPENDITURES AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
Expenditures (G/L 9000):			
State Operations - Support	106,323.64	2	
Scheduled Reimbursements (G/L 8100)	0.00		
Local Assistance	0.00		
Scheduled Reimbursements (G/L 8100)	0.00		
Capital Outlay	0.00		
Scheduled Reimbursements (G/L 8100)	0.00	106,323.64	
Statewide Assessments			
Pro Rata (FY 2022-23)	0.00		
Supplementary Pension Assessment (FY 2022-23)	0.00	0.00	
Expenditures Adjustments:			
Other Financing Sources (G/L 9839)	0.00	0.00	
Total Expenditures and Expenditure Adjustments		106,323.64	106,323.64
F. Ending Fund Balance as of June 30, 2023 (must reconcile to Report 8, see 3/ below)			(\$106,323.64)

	Ref #	Sub-Totals	Fund Balance
NOTES:			
1/	<p>The Detailed Fund Balance (DFB) Report will be used by the fund administrator of non-shared funds and users of shared funds to reconcile accounting data to budgetary data. See section 1.6.</p> <p>For non-shared funds, the fund administrator will use the DFB report to prepare the past year portion of the Fund Condition Statement (FCS) for the 2024-25 Governor's Budget.</p> <p>For shared funds, the fund administrator will consolidate all the DFB reports received from fund users and prepare a DFB Consolidated Worksheet. The consolidated worksheet will be used to prepare the past year portion of the FCS. See sections 5 and 6 for worksheet instructions.</p>		
2/	<p>Enter an adjustment to align the FCS and financial reports if the beginning balance per financial reports does not match the beginning fund balance per past year column of the 2024-25 Governor's Budget <u>and</u> the difference requires an adjustment to the department's accounting records.</p> <p>Explain the reason for the PY adjustment in a footnote to the DFB report and provide supporting documentation. The sum of the PY adjustment and the beginning fund balance per financial reports should equal the beginning balance per Governor's Budget.</p> <p>Note: Any difference in the beginning fund balance that does not meet this criterion should be resolved in conjunction with Finance.</p>		
3/	Ending Fund Balance in Section F must reconcile to Report 8 Post Closing Trial Balance:		
NON-SHARED FUND:			
		A	N/A
		B	
		A-B = \$0	N/A
SHARED FUND USER:			
		A	(\$106,323.64)
	3 B	\$ 626.76	D
	4 C	(106,950.40)	(106,323.64)
		A-D = \$0	\$ -

REPORT 9 ANALYSIS OF CHANGE IN FUND BALANCE

Office of Environmental Enforcement - 9199

Fund 7654

Fiscal Year 2022 - 23

As of 06/30/2023

Business Unit : 9199 - Office of Environmental Enforcement
Fund : 7654 - Air Pollution Control Fund
Subfund:

Report ID: RPTLGL113
Run Date : 07/01/23
Run Time : 09:41:30
Adjustment Period: 998

<u>Account Number</u>	<u>Account Title</u>	<u>Total</u>
5570	Fund Balance - Clearing, July 1, 2022	0.00 (#1)
	Additions:	
8000	Revenue/Operating Revenue	
	Total Additions	
	Deductions:	
9000	Appropriated Expenses	106,323.64
	Total Deductions	<u>106,323.64</u>
	Adjustments to Fund Balance:	
	Fi\$Cal Internal Services	
	Total Adjustments	
5570	Fund Balance - Clearing, June 30, 2023	<u><u>106,323.64</u></u>

REPORT 6 - FINAL BUDGET REPORT
Office of Environmental Enforcement - 9199
FISCAL YEAR 2022 - 23
AS OF 06/30/2023

Fund: 7654 - Air Pollution Control Fund
Subfund: 000
Reference: 001
Enactment Year: 2022

Report ID: RPTGL067
Run Date: 7/1/2023
Run Time: 09:31:29
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									
2022	20				Research and Development				
	-123,409.00		103,872.61		2,451.03	0.00	106,323.64		-17,085.36
TOTAL FOR REGULAR APPROPRIATIONS:									
	-123,409.00		103,872.61		2,451.03	0.00	106,323.64		-17,085.36
TOTAL REFERENCE		001							
	-123,409.00		103,872.61		2,451.03	0.00	106,323.64		-17,085.36
TOTAL FUND									
	-123,409.00		103,872.61		2,451.03	0.00	106,323.64	#2	-17,085.36

REPORT 7 - PRE-CLOSING TRIAL BALANCE
Office of Environmental Enforcement - 9199
Fund 7654
Fiscal Year 2022 - 23
As of 06/30/2023

Business 9199 - Office of Environmental Enforcement
Fund: 7654 - Air Pollution Control Fund
Subfund:

Report ID: RPTGL068
Run Date: 7/1/2023
Run Time: 10:51:17
Adjustment Period: 998

ACCOUNT	ACCOUNT TITLE	DEBITS	CREDITS
1410	Due from Other Funds	3,077.79	
3010	Accounts Payable		2,299.91
3114	Due to Other Funds		151.12
5570	Fund Balance - Clearing		0.00
1140	Cash in State Treasury		106,950.40
9000	Appropriated Expenses	106,323.64	0
Fund	7654	109,401.43	109,401.43

End of Report

REPORT 8 - POST-CLOSING TRIAL BALANCE
Office of Environmental Enforcement - 9199
Fund 7654
Fiscal Year 2022 - 23
As of 06/30/2023

Business Unit: 9199 - Office of Environmental Enforcement
Fund: 7654 - Air Pollution Control Fund
Subfund:

Report ID: RPTGL069
Run Date: 7/1/2023
Run Time: 12:13:33
Adjustment Period: 998

ACCOUNT	ACCOUNT TITLE	DEBITS	CREDITS
1410	Due from Other Funds	3,077.79	
3010	Accounts Payable		2,299.91
3114	Due to Other Funds		151.12
5570	Fund Balance - Clearing		626.76
Fund	7654	<u>3,077.79</u>	<u>3,077.79</u>

#3

End of Report

8.3 FUND CONDITION STATEMENT EXAMPLE

8770 DEPARTMENT OF CLEAN AIR

FUND CONDITION STATEMENT

		2022-23*
7654 Air Pollution Control Fund		
BEGINNING BALANCE	#1	\$ 58,964
Prior year adjustments	#2 See 1/	2,764
Adjusted Beginning Balance		\$ 61,728
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS		
Revenues:		
4163000 Income from Surplus Money Investment Fund (1503)	See 2/	213
4171400 Escheat of Unclaimed Checks, Warrants, Bonds & Coupons (1610)		1
4172500 Miscellaneous Revenue (1614)		
Total Revenues, Transfers, and Other Adjustments	#3	\$ 214
Total Resources		\$ 61,942
EXPENDITURES AND EXPENDITURE ADJUSTMENTS		
Expenditures:		
8770 Department of Air Quality		
State Operations	#4	10,448
Local Assistance	#5	10,097
Capital Outlay		
9199 Office of Environmental Enforcement		
State Operations	#6	106
9900 Statewide General Administrative Expenditure (Pro Rata) (State Operations)	#7	6
9892 Supplemental Pension Payments (State Operations)		80
Total Expenditures and Expenditure Adjustments		\$ 20,737
FUND BALANCE	#8	\$ 41,205

1/ Prior year adjustments is the "Total Prior Year Adjustment for the FCS" amount from the DFB. Rounding adjustments may be necessary to reconcile the ending fund balance on FCS to the DFB. Rounding adjustments can be included in the PY adjustment amount on the FCS.

2/ List FI\$Cal Chart of Accounts codes from DF-303.

* Dollars in thousands, except in Salary Range.

9. Fund Condition Statement Template

7770 DEPARTMENT OF AIR QUALITY

FUND CONDITION STATEMENT

	<u>2022-23*</u>	
9873 Clear Environment Fund		
BEGINNING BALANCE	\$	-
Prior year adjustments 1/		
Adjusted Beginning Balance	\$	-
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS		
Revenues:		
4129600 Other Regulatory Taxes (1212) 2/		
4129400 Other Regulatory Licenses and Permits (1257)		
Transfers and Other Adjustments:		
FO0001 From General Fund, loan repayment per item xxx-xx-xxxx		
Total Revenues, Transfers, and Other Adjustments	\$	-
Total Resources	\$	-
EXPENDITURES AND EXPENDITURE ADJUSTMENTS		
Expenditures:		
7770 Department of Air Quality		
State Operations		
Local Assistance		
Capital Outlay		
Total Expenditures and Expenditure Adjustments	\$	-
FUND BALANCE	\$	-

1/ Prior year adjustments are the "Total Prior Year Adjustment for the FCS" amount from the DFB. Rounding adjustments may be necessary to reconcile the ending fund balance on FCS to the DFB. Rounding adjustments can be included in the PY adjustment amount on the FCS.

2/ List FI\$Cal Chart of Accounts codes from DF-303.

* Dollars in thousands, except in Salary Range.

Appendix 10.1 Glossary

Term	Definition and Reference
Basis of Accounting	<p>Unless otherwise specified in law, the General Fund and special funds are accounted for and maintained on a modified accrual basis. Under the modified accrual basis of accounting, revenues are recognized if the underlying transaction has occurred as of the last day of the fiscal year and the amount is measurable and available to finance expenditures of the current period (i.e., the actual collection will occur either during the current period or after the end of the current period to be used to pay current year-end liabilities). Expenditures are recognized when the obligations are created, except for amounts payable from future fiscal year appropriations.</p> <p><i>Reference: SAM section 7440.</i></p>
Continuing Appropriation	<p>Continuing appropriations are available for encumbrance during more than one fiscal year (typically capital outlay appropriations and spending authority from financial legislation). An appropriation for a set amount that is available for more than one year.</p> <p><i>Reference: SAM section 8326; Finance Glossary of Accounting and Budget Terms.</i></p>
Continuous Appropriation	<p>Constitutional or statutory expenditure authorization that is renewed each year without further legislative action. The amount available may be a specific, recurring sum each year; all or a specified portion of the proceeds of specified revenues that have been dedicated permanently to a certain purpose; or it may be whatever amount is designated for the purpose as determined by formula (e.g., school apportionments).</p> <p><i>Reference: GC section 13340; SAM section 8326; Finance Glossary of Accounting and Budget Terms.</i></p>
Fund Balance	<p>For accounting purposes, the excess of a fund's assets over its liabilities. For budgeting purposes, the excess of a fund's resources over its expenditures.</p> <p><i>Reference: Finance Glossary of Accounting and Budget Terms.</i></p>
Fund Condition Statement (FCS)	<p>A budget display, included in the Governor's Budget, summarizing the operations of a fund for the past, current, and budget years. The display includes the beginning balance, prior year adjustments, revenue, transfers, loans, expenditures, ending balance, and any reserves. FCSs are required for all special funds. The FCS for the General Fund is Summary Schedule 1. Other funds are displayed at the discretion of Finance.</p> <p><i>Reference: SAM section 6481; Finance Glossary of Accounting and Budget Terms.</i></p>
Fund Administrator	<p>Finance designates an administering department for each fund. The administering department is responsible for the overall management of the fund.</p> <p><i>Reference: SAM section 6401: Manual of State Funds.</i></p>

Appendix 10.1 Glossary

Term	Definition and Reference
Fund User	<p>Fund users are departments that spend from the fund, collect revenues for the fund, or transfer cash to or from a fund. Departments that levy assessments for statewide projects/programs are not considered fund users.</p> <p>A fund user is responsible for fully calculating its own portion of the prior year adjustment, and fully reconciling past year revenues, expenditures, and transfers between its year-end financial reports and budget documents. A fund user must also submit a signed DF-117 to the Fund Administrator to certify that information has been reviewed and reconciled between accounting and budget information in accordance with law and policies.</p> <p><i>Reference: SAM section 6401</i></p>
Non-Shared Fund	<p>Funds accounted entirely by one department.</p> <p><i>Reference: GL account 5530, Fund Balance Unappropriated</i></p>
Shared Fund	<p>Funds not accounted entirely by one department. See fund users and fund administrators above.</p> <p><i>Reference: GL account 5570, Fund Balance Clearing Account.</i></p>

Appendix 10.2 Financial Report Descriptions

Year-end Financial Reports:	
Report 4	Statement of Revenue shows subsidiary revenue accounts.
Report 6	Final Budget Report presents the expenditures, transfers, and the unencumbered balances and provides a summary status of appropriations.
Report 7	The Pre-Closing Trial Balance lists the general ledger account balances for nominal and real accounts, including accruals and adjustments, before the nominal accounts have been closed.
Report 8	The Post-Closing Trial Balance provides assets, liabilities and fund equity account balances, including accruals and adjustments after nominal accounts have been closed.
Report 9	The Analysis of Change in Fund Balance also known as the Statement of Operations, provides the beginning fund balance for the fiscal year plus any additions (e.g., revenues), less any deductions (e.g., expenditures), and adjustments to fund balance (e.g., statewide assessments) to determine the fiscal year's ending fund balance.
Report 15	Reconciliation of Agency Accounts with Transactions per SCO summarizes detailed revenue and expenditure accounts to the appropriate general ledger accounts that are reconciled to transactions per the SCO and includes certain statewide assessments.

Appendix 10.3 CA Code & State Administrative Manual Requirements

Authority	Requirement
Government Code section 12460	Requires information in the State Controller's Budgetary/Legal Basis Annual Report to account for funds on the same basis as that of the applicable Governor's Budget and Budget Act.
Government Code section 13031	Requires Finance to instruct departments to provide certification that the budget and accounting information provided to Finance reconciles to the year-end financial reports submitted to the SCO.
Government Code section 13344	Requires state departments to prepare and maintain financial and accounting data for inclusion in the Governor's Budget, Budget Act and related documents, and the Budgetary/Legal Basis Annual Report described in Government Code section 12460, according to the methods and bases provided in regulations, budget letters, and other directives of Finance. The State Controller's Report reflects a culmination of information submitted by departments. It is critical that departments' submittal to the SCO reflects correct and reconciled information.
SAM section 6400	Requires fund balances, revenues, expenditures, and other accounting data included in the past year presentation of the Governor's Budget reconciles with similar data published in the State Controller's Budgetary/Legal Basis Annual Report. Requires departments to make certain that data included in budget schedules reconcile with their year-end financial reports.
SAM section 7921	Requires departments to reconcile their accounts with the corresponding accounts maintained by the SCO. The SCO provides the Agency Reconciliation Report that will be used by departments to reconcile their appropriation account balances. The SCO also provides the Fund Reconciliation Report that will be used by departments to reconcile their general ledger account balances.
SAM section 7976	Report #15, Reconciliation of Agency Accounts with Transactions per SCO. Requires the administering department to record statewide assessments.

Appendix 10.4 Fund Administrator and Fund User Authority and Responsibilities

Department of Finance designates an administering department for each fund, which is indicated in the description of the fund in the Manual of State Funds. The administering department is responsible for the overall management of the fund.

This section outlines the responsibilities of a fund administrator for both non-shared and shared funds, and users of shared funds. Responsibilities pertaining to Fund Condition Statements apply to Fund Condition Statements prepared for and published in the Governor's Budget and the Enacted Budget.

Responsibilities of a Fund Administrator that is the sole user of a (non-shared) fund:

1. Verifies the accuracy of departmental accounting records by performing monthly reconciliations with source documents and corresponding appropriation and general ledger accounts maintained by the State Controller's Office(SCO).
2. Calculates prior year adjustments and keeps documentation for such adjustments.
3. Submits Fund Condition Statement to Finance with prior year adjustment, past year revenues, transfers, loans, and past year expenditures, and appropriate backup documents. Departments should work with Finance to determine any special adjustments or reserves.
4. Ensures accuracy and consistency of data between budget documents (e.g., Fund Condition Statement) and year-end financial reports submitted to the SCO.
5. Ensures both sets of documents are prepared with the same method and on the same accounting basis as in the Governor's Budget and Budget Act per Government Code section 12460. No variance should exist. No exceptions, unless approved by Finance or authorized in law.
6. Coordinates with Finance Budget Analyst who oversees the fund to ensure there are no other statewide changes to be included in the Fund Condition Statement.
7. Tracks and manages changes and ensures a prudent reserve is maintained, working with Finance to determine the level necessary for a prudent reserve.
8. Provides all necessary information on a timely basis when Finance performs its review of the fund's components, including the following:
 - DF-303, Detailed Fund Balance Report (applies to funds with a published Fund Condition Statement).
 - Year-end financial reports or other backup documents related to the fund's prior year adjustments and past year revenues/expenditures.
 - DF-117, Certification of Past and Prior Year Information.

Authority and Responsibilities of a Shared Fund Administrator:

1. Performs all responsibilities as listed above.
2. Possesses authority to request information from user department(s). User departments include departments that collect revenues and/or spend from the fund. The shared fund administrator can request the following information from user

departments at any time:

- DF-303, Detailed Fund Balance Report (applies to funds with a published Fund Condition Statement).
 - Copies of the year-end financial reports or other backup documents related to the fund's prior year adjustments and past year revenues/expenditures.
 - Copies of reconciliations and reports as necessary to allow the shared fund administrator to reconcile departmental account and fund balances to SCO.
 - DF-117, Certification of Past and Prior Year Information.
3. Reviews data from other fund users for reasonableness. Except during the budget development period (when changes are tracked by Finance), tracks and manages changes and ensures a prudent reserve is maintained. Works with Finance to determine the level necessary for a prudent reserve. Once all budget proposals are developed and approved, Finance will share a copy of the Fund Condition Statement with the fund administrator.
 4. Based on the latest available information, provides a letter of support or opposition to fund users when they ask for a determination of sufficiency of the fund to fund a proposal. Fund users are not to provide details of the proposal but must obtain a letter of support from fund administrator regarding the adequacy of the fund balance.
 5. Assists Finance when requested in determining the use of the fund for new purposes.

Responsibilities of Shared Fund Users:

1. Verifies the accuracy of departmental accounting records by performing monthly reconciliations with source documents and corresponding appropriation and general ledger accounts maintained by the SCO.
2. Ensures the accuracy and consistency of data between budget documents (e.g., Fund Condition Statement, if applicable) and year-end financial reports submitted to the SCO.
3. Provides all necessary information requested by the fund administrator to manage and reconcile the fund on a timely basis, including the following:
 - DF-303, Detailed Fund Balance Report (applies to funds with a published Fund Condition Statement).
 - Copies of year-end financial reports or other backup documents related to the fund's prior year adjustments and past year revenues/expenditures.
 - Reconciliations and reports necessary to allow the shared fund administrator to reconcile departmental account and fund balances to SCO.
 - DF-117, Certification of Past and Prior Year Information.

Note: Assessments by statewide projects/programs are not considered fund users for purposes of the responsibilities above.

Appendix 10.5 DF-117 Certification of Past and Prior Year Information

STATE OF CALIFORNIA

Certification of Past and Prior Year Information

DF-117

(Revised 06/2023)

Department of Finance

915 L Street

Sacramento, CA 95814

IMS Mail Code: A-15

Fund Number and Name _____

Org Code/Department Title _____

Select Fund user type:

- ☐ As the **Non-Shared Fund Administrator**¹, our department has fully reconciled the past/prior accounting/budget information for fiscal year 2022-23 to reflect full compliance with state law; the information is accurate and reconciles between budget and accounting records.
- ☐ As the **Shared Fund Administrator**¹, our department has coordinated with all fund users of this fund and has fully reconciled the past/prior accounting/budget information for fiscal year 2022-23 to reflect full compliance with state law; the information is accurate based on the representation of fund user(s) for their portion of the fund, and reconciles between budget and accounting records.
- ☐ As a **Shared Fund User**¹, our department has provided the designated fund administrator of this fund with all necessary information on a timely manner to assist in the overall fund reconciliation. Our department has fully reconciled our portion of the past/prior accounting/budget information for fiscal year 2022-23 to reflect full compliance with state law; the information is accurate and reconciles between budget and accounting records.
- ☐ As a **Fund Administrator or User of a fund without a Fund Condition Statement**² our department has fully reconciled the past/prior accounting/budget information for fiscal year 2022-23 to reflect full compliance with state law; the information is accurate and reconciles between budget and accounting records.

Sign certification:

I certify (or declare) under penalty of perjury that the budget and accounting information provided to the Department of Finance by my organization reconciles to the year-end financial reports submitted to the State Controller's Office. In addition, I understand that this information is subject to audit by the Department of Finance's Office of State Audits and Evaluations, to be funded by my department's spending authority from the fund.

Signature (Department Head or Designee)³

Date

Print Name, Title

Phone #

¹ This certification applies to funds with a Fund Condition Statement in the Governor's Budget.

² This certification applies to funds that do not have a Fund Condition Statement in the Governor's Budget: (1) most non- governmental costs funds (including bond and federal funds) and (2) certain funds (e.g., General Fund/Special Deposit Fund) that are administered on a statewide level. Please refer to the State Funds Manual, or contact your Finance Budget Analyst for additional information.

³ Designee may be delegated down one level, such as the Chief Deputy Director, only.

11. Frequently Asked Questions and Answers

1. Why do I have to prepare a Detailed Fund Balance Report (DF-303)?

The Detailed Fund Balance Report (DF-303) is a Department of Finance form used by departments to reconcile the fund balance on year-end financial reports to fund balance in the Governor's Budget. Government Code section 13344 requires state departments prepare and maintain financial and accounting data for inclusion in the Governor's Budget and SCO's Budgetary/Legal Annual Report according to the directives of Finance.

2. What are statewide assessments?

Statewide assessments are assessments for statewide activities and projects. The assessments represent amounts sufficient to support certain statewide functions such as:

- a) Pro Rata
- b) Supplementary Pension Assessment

3. Who is responsible for recording statewide assessments?

The fund administrator will record and report statewide assessments for both shared and non-shared funds. The fund administrator should obtain amounts from SCO's journal entries for these assessments..

4. I am the administrator of a shared fund. How can I find out who are the fund users of my shared fund?

The fund users for a shared fund are listed in the Fund Condition Statement in the Governor's Budget. In addition, you can contact the SCO at blfinrep@sco.ca.gov for more information.

5. I am the administrator of a shared fund. Last year, some fund users did not submit the DFB and required supporting information on time. What can I do to avoid a similar situation this year?

Contact the fund users early, prior to year-end, to set expectations of due dates and the required information. Remind the fund users of their responsibilities, as stated in section 10.4, Fund Administrator and Fund User Authority and Responsibilities. Notify your Finance Budget Analyst of the situation as soon as possible.

6. Why does the ending fund balance on the Consolidated DFB report for my shared fund not reconcile to the Report 8, Post Closing Trial Balance for all fund users?

Differences could be due to GL accounts such as GL 1210–SMIF or GL 1410–Due from General Fund not being reported on your year-end financial reports. If the GL accounts are not on your year-end financial reports, you will need to add these amounts to the ending fund balance on Report 8, Post-Closing Trial Balance.

7. What does our department do if we revise our year-end financial reports?

Revised year-end financial reports should be submitted to both SCO and Finance to help prevent differences in the fund balance. In addition, if requested by the Finance Budget Analyst, the department will submit revised DFB and budget documents.

11. Frequently Asked Questions and Answers

8. Where can I find guidance on the financial reconciliations required for my fund?

SAM sections 7900 and 7901 provide general guidelines on financial reconciliations and reporting requirements. SAM sections 7921-7924 provide examples of some common reconciliations. Detailed guidance on the financial reconciliations can be found on the Finance website.

9. When is a DF-117 required?

The DF-117 Certification is required for **all** funds with past/prior year financial activity.

If you have other questions regarding the guide, please contact the Department of Finance, Fiscal Systems and Consulting Unit Hotline at (916) 324-0385 or fscuhotline@dof.ca.gov. For budget questions, contact your Finance Budget Analyst.