

Past Year Fund Reconciliation

When past year actuals are provided by departmental accounting offices to departmental budget staff, a reconciliation between accounting and budgeting must be completed. This training aid provides background and instructions for budget staff submitting past year fund reconciliation documents to their Finance Budget Analyst.

Fund Classifications

In budgeting we categorize funds into five different classifications generally based on the fund's revenue source; General Fund, Special Fund, Bond Fund, Federal Fund, and Nongovernmental Cost Fund.

General Fund (G): Used to account for revenues not specifically designated to be accounted for by any other fund. Primary sources of revenue are personal income tax, sales tax, and corporation tax.

Special Funds (S): Used to account for taxes, licenses, and fees that are restricted by law for particular activities of government.

Bond Funds (B): Used to account for proceeds of general obligation (non-self liquidating) bond authorizations.

Nongovernmental Cost Funds (N): Used to account for revenues from sources other than general or special taxes, licenses, fees, or other state revenues (excluding bond proceeds and federal receipts).

Federal Funds (F): Used to account for all monies received from an agency of the federal government.

All special funds along with a select few federal, bond, and other non-governmental cost funds are displayed in the fund administrators' budget galley, Fund Condition Statement section. The FCS section includes a detailed breakdown of all revenue and expenditure fund information and allows readers to see how all the financial information ties together.

Matching vs. Reconciling

The goal of the past year fund reconciliation process is to tie budgeting and accounting fund balances. This does not however mean matching between the two. It is our duty to the State to provide the most accurate information possible to allow for elected officials to make informed budgeting decisions.

Matching: Two numbers are the same. Do not force them to match if they don't, we need to understand which one is correct and why.

Reconciled: Explaining any differences between two numbers and providing the best number to Finance to make the best recommendations on budget issues.

On accounting documents you will notice every dollar and cent is included, for budgeting we round everything to the nearest thousand "000". As such variances between the two will occur, which is why we allow for a variance of up to \$5,000 without a written explanation. Any amount over the \$5,000 threshold will require a reconciliation explanation.

Past Year Fund Reconciliation Package

A complete fund reconciliation package consists of a DF-117, DF-303 or DF-304, a Fund Condition Statement if applicable, and all backup accounting documents.

DF-117: A Certification of Past and Prior Year Information, signed by the Department Director or equivalent and may be designate one level down such as to a Chief Deputy Director. A digital signature is acceptable.

DF-303 (Accounting Document): A fully annotated Detailed Fund Balance report for funds that will have a Fund Condition Statement in the Governor's Budget galley.

DF-304 (Accounting Document): A Past Year Expenditure Reconciliation report submitted for all other funds with expenditure activity that do not have a Fund Condition Statement in the Governor's Budget galley.

FCS (Budgeting Document): A Fund Condition Statement, if applicable, with an adjusted beginning and ending balance that ties to the DF-303 rounded to thousands.

Backup accounting documents include but are not limited the Report 4, 6, 9, and 15. It is expected these Year End Reports be fully annotated by department accounting staff to allow budgeting to tie between them and the DF-303.

All past year fund reconciliation forms (DF-117, DF-303, DF-304, and FCS) can be located on Finances website, directly link below:

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

Roles and Responsibilities

Departments are responsible for preparing the past year fund reconciliation package. It is crucial that departmental accounting and departmental budgeting staff coordinate with each other.

Department accounting staff are responsible for preparing fully annotated DF-303 or DF-304 documents and for providing all relevant backup accounting reports also fully annotated.

Department budgeting staff are responsible for preparing fully annotated Fund Condition Statements and submitting the past year fund reconciliation package as a whole to Finance.

Finance is responsible for reviewing past year fund packages, and are instructed to return any fund package to the department if it is incomplete or if corrections are necessary. Finance's central units are responsible for providing central technical instructions.

Information provided to Finance is subject to audit. If an audit does occur, the cost will be funded by the department's existing spending authority.

Shared Fund vs. Non-Shared Fund

It is important that a few distinctions be made between the roles and responsibilities of shared funds and non-shared funds along with fund administrators and fund users. It is critical that fund users and administrators coordinate amongst themselves in order to produce a successfully reconciled fund.

Fund Administrator: The fund administrator is the designated department responsible for the collecting, reviewing, reconciling and submitting a DF-117, a consolidated DF-303, and Fund Condition Statement to Finance.

Fund User: The fund user is a department that spends, collects revenue, or transfers cash to a fund that their department does not administer. Fund users are responsible for reconciling their portion of the prior year adjustment, past year revenues, expenditures, and transfers between their Year End accounting documents and their DF-303. Users will review, prepare and submit a DF-303 report along with supporting reports and certification to the fund administrator by the date established by the fund administrator.

Non-Shared Fund: Funds that have are only used by the fund administrator for expenditures, revenues, or transfers. The fund administrator is solely responsible for submittal of the past year fund reconciliation package.

Shared Fund: Funds that have one or more fund users that either have expenditures, revenues, or transfers. A shared fund reconciliation package will include DF-303 reports from each department along with a consolidated DF-303 and Fund Condition Statement report prepared by the fund administrator.

General Fund Past Year Reconciliation

Finance is responsible for reconciling past year expenditures and revenues for the General Fund between Finance (budgeting) and SCO (accounting), similar to the role of a fund administrator.

Past year expenditure and past year revenue amounts reported to Finance from departments must be reconciled by departments to amounts reported to the SCO in the year-end financial statements, similar to the role of a fund user.

After submittal of past year updates by departments, no changes to the General Fund may be made without prior approval from Finance.

Departments may be contacted by their Finance analyst for further clarification and assistance if there are material differences between Finance and SCO.

Fund Condition Statement Components

The fund condition statement is broken into two sections, Fund Resources and Fund Expenditures.

Fund Resources include: Beginning Balance, Prior Year Adjustment, Adjusted Beginning Balance, Revenues, Transfers, and Loans.

The Beginning Balance is always equal to the ending balance for past year as displayed in the Enacted Budget Galley. If adjustments are needed to years prior to past year, they should be incorporated into the Prior Year Adjustment. The Adjusted Beginning Balance should match between the DF-303 and the FCS.

		PY	CY	BY
<div style="border: 1px solid black; padding: 2px;">Beginning Balance is the ending balance from the latest Enacted galley. This amount cannot be changed on the FCS.</div>	0181 Registered Nurse Education Fund^s			
	BEGINNING BALANCE	\$1,016	\$1,259	\$1,245
<div style="border: 1px solid black; padding: 2px;">The prior year adjustment amount is provided by departments on the department FCS and DF-303.</div>	Prior year adjustments	147	-	-
	Adjusted Beginning Balance	\$1,163	\$1,259	\$1,245
	REVENUES, TRANSFERS AND OTHER ADJUSTMENTS			
	Revenues:			
	4129200 Other Regulatory Fees	692	633	633
	License Renewal Fees	(432)	(450)	(450)
	New License Fees	(260)	(183)	(183)
	4163000 Investment Income - Surplus Money Investments	109	95	95
	4151000 Interest Income - Other Loans	32	20	20
	4171400 Escheat - Unclaimed Checks, Warrants, Bonds, and Coupons	2	-	-
	Transfers and Other Adjustments:			
	6540000 General Fund Per Item 4140-002-0181, Budget Act of 20XX	-	-	-800
	Total Revenues, Transfers and Other Adjustments	\$835	\$748	-\$52
	Total Resources	\$1,998	\$2,007	\$1,193

Fund Expenditures include: Expenditures and Expenditure Transfers, Statewide Adjustments, the Ending Fund Balance.

The ultimate goal of past year fund reconciliation is to have the Ending Balance tie between the DF-303 and the FCS. It's more important the accounting and budgeting can reconcile ending fund balances than any other section.

<p>Expenditure amounts reflect the amounts posted in Hyperion at the point in time the FCS is generated.</p>	<p>EXPENDITURES AND EXPENDITURE ADJUSTMENTS</p>			
	<p>Expenditures:</p>			
	<p>4140 Office of Statewide Health Planning-Development (State Operations)</p>	739	762	737
		-----	-----	-----
<p>Total Expenditures and Expenditure Adjustments equal the total of all Hyperion records at that point in time for the fund.</p>	<p>Total Expenditures and Expenditure Adjustments</p>	\$739	\$762	\$737
		=====	=====	=====
<p>Other designations (reserves) of Fund Balance can be added by providing that information on the FCS document BY submitting the information to Finance.</p>	<p>FUND BALANCE</p>			
	<p>Reserve for economic uncertainties</p>	\$1,259	\$1,245	\$456
		1,259	1,245	456

Prior Year Adjustments

Prior year adjustments are made to record the difference between previous accruals (including encumbrances) and actual expenditures, transfers, or revenues for years prior to past year. This can also include adjustments to statewide assessments.

A prior year adjustment will include all activity that occurred in years prior to the current past year. Below is an example of how a prior year adjustment is calculated:

The first column, 2018-19 Last Estimates, represents past year estimated amounts reported at Budget Act in a department's enacted budget galley. The second column, 2018-19 Actuals, represents the actual expenditure amounts reported by accounting after closing out the fiscal year. The third column 2019-20 represents the current past year which will display in the department's Governor's Budget galley.

For the example below in the first column an estimated expenditure amount of 13 was published at enactment. The 13 included accruals and other estimations. In the second column accounting reported an actual expenditure amount of 5, causing a difference between the ending fund balance reported at enactment and the actual fund balance reported after year-end closing. In order to transparently update the beginning balance to reflect actuals the difference will be added as a Prior Year Adjustment.

FUND CONDITION STATEMENT

	2018-19 Last Estimate	2018-19 Actuals	2019-20	2020-21	2021-22
0950 Training Fund^N					
BEGINNING BALANCE	\$9	\$9	\$9	\$15	\$20
Prior year adjustments	-	-	5	-	-
Adjusted Beginning Balance	\$9	\$9	\$14	\$15	\$20
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS					
Revenues:					
4164000 - Gain/Loss on Sale of Investments	\$13	\$13	\$13	\$15	\$18
Total Revenues, Transfers, and Other Adjustments	\$13	\$13	\$13	\$15	\$18
Total Resources	\$22	\$22	\$27	\$30	\$38
EXPENDITURES AND EXPENDITURE ADJUSTMENTS					
Expenditures:					
0554 Department of Training	13	8	12	10	15
Total Expenditures and Expenditure Adjustments	\$13	\$8	\$12	\$10	\$15
FUND BALANCE	\$9	\$14	\$15	\$20	\$23

Difference of 5

Tying Accounting to Budgeting

The FCS produced by a department's budget office and the DF-303 populated by departmental accounting should tie for the Adjusted Beginning Balance, Total Resources, Total Expenditures, and most importantly Ending Fund Balance. The beginning balances may be different, but the adjusted beginning balances should match. Below are examples of an FCS, DF-303, and backup accounting reports that are fully annotated.

Below is an example of a FCS that has been annotated. Annotations should be numbered and tie to the DF-303 and the backup accounting documents. This will allow for a smoother fund reconciliation process and far less confusing dialogue between finance staff, departmental budget staff, and departmental accounting staff. Note the "#1" circled on the FCS ties to the "1" placed in the reference column of the DF-303 on the next page.

7770 DEPARTMENT OF AIR QUALITY			
FUND CONDITION STATEMENTS			
		2017-18*	
9873 Clear Environment Fund			
BEGINNING BALANCE	#1	\$	30,026
Prior year adjustments	See 1/		7,143
Adjusted Beginning Balance		\$	37,169
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4129600 Other Regulatory Taxes (1212)	See 2/	#8	23,335
4129200 Other Regulatory Fees (1256)			42,884
4129400 Other Regulatory Licenses and Permits (1257)			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		\$	155,534
EXPENDITURES AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
7770 Department of Air Quality			
State Operations		79,531	#10 less #11 less #14
Local Assistance	#12		33,272
Capital Outlay			
8880 Financial Information System for CA (State Operations)	#13		224
Total Expenditures and Expenditure Adjustments		\$	113,027
FUND BALANCE	#15	\$	42,507

The Detailed Fund Balance Report (DF-303) is an accounting reconciliation document that displays past year actuals for a fund. The DF-303 should tie to the Year End backup reports and should be clearly annotated.

Below is an example of a DF-303 that has been annotated, annotations should be numbered and tie to the FCS and the backup accounting documents. Note that the "8" entered into the Ref # column next to "80,044,419.50" ties to the sum of the values annotated with a circled "#8" on the FCS above.

STATE OF CALIFORNIA DETAILED FUND BALANCE REPORT DF-303 (06/19)		7770 - Department Of Air Quality Detailed Fund Balance Report 1/ 9873 - Clear Environment Fund FY 2018-19 Actual (For 2020-21 Governor's Budget)		
		Ref #	Sub-Totals	Fund Balance
A. BEGINNING FUND BALANCE	July 1, 2018 2/	1		\$30,025,683.74
B. PRIOR YEAR ADJUSTMENTS				
2016-17 Expenditures (G/L 9000 or 9893)	1,349,789.29	2		
2016-17 Scheduled Reimbursements (G/L 8100 or 9893)	-150.00	3		
2017-18 Expenditures (G/L 9000 or 9893)	2,761,614.16	4		
2017-18 Scheduled Reimbursements (G/L 8100 or 9893)	67,159.40	5		
2017-18 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 ASSESSMENT 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			
4121200 DELINQUENT FEES (1259)	233,872.12			
4140000 SALES OF DOCUMENTS (1412)	17,200.00	8	80,044,419.50	
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 2018-19)	0.00			
FI\$Cal Assessments (FY 2018-19)	223,718.57	13	223,718.57	
Expenditures Adjustments:				
Other Sources (G/L 9830)	-352,298.48	14	-352,298.48	
Total Expenditures and Expenditure Adjustments			113,026,617.76	113,026,617.76
F. Ending Fund Balance	as of June 30, 2019 (must reconcile to Report 8, see 3/ next page)	15		\$42,507,261.03

Year End Statement of Revenues (Report 4): An accounting reconciliation document that ties to the Revenues, Transfers and Other Adjustments section of the DF-303.

Below is an example of provided accounting documents that is fully annotated, annotations should be numbered and tie to the DF-303. Note that that the circled "#8" in this sample Report 4 matches the amounts annotated with the #8 on the previous two samples.

REPORT 4 - YEAR END STATEMENT OF REVENUE
Department of Air Quality - 7770
Fund 9873
Fiscal Year 2018-19
As of 06/30/2019

Business Unit :	7770 - Department of Air Quality	Report ID :	RPTGL065
Fund :	9873 - Clear Environment Fund	Run Date :	7/1/2019
Subfund:		Run Time :	10:29:59
Enactment Year :	2018		

<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	<u>0.00</u>
RECONCILING FACTORS:	
ACCRUALS PER REPORT OF ACCRUALS	
ADJUSTMENT TO CONTROLLERS ACCOUNTS	_____
TOTAL REVENUE PER STATEMENT OF REVENUE	80,044,419.50

Final Budget Report (Report 6): Provides a detailed breakdown of expenditure amounts for both past year and prior years. Below is an example of the accounting document that is fully annotated. Annotations should be numbered and tie to the DF-303.

REPORT 6 - FINAL BUDGET REPORT
DEPARTMENT OF AIR QUALITY - 7770
FISCAL YEAR 2018 - 19
AS OF 06/30/2019

Fund: 9873 - CLEAR ENVIRONMENT FUND
Subfund: 000
Reference: 001
Enactment Year: 2016

Report ID: RPTGL067
Run Date: 7/1/2019
Run Time: 09:31:29
Adjusting Period: 998

Budget Period	PG	EL	CMP	TSK	Appropriation Description	Encumbrance/Allocated Encumbrance	Prior Year Encumbrance Reversals	Budgetary Expenditures	Balance	
REGULAR APPROPRIATIONS										
2016		98-30-010-000			Research and Development					
		12,043,155.43				289,277.99	0.00	1,639,067.28	-1,349,789.29	10,693,366.14
TOTAL FOR REGULAR APPROPRIATIONS:										
		12,043,155.43				289,277.99	0.00	1,639,067.28	-1,349,789.29	10,693,366.14
SCHEDULED REIMBURSEMENTS										
2016		98-30-010-000								
		-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	0.00
TOTAL REFERENCE 001										
		12,043,005.43				-289,427.99	0.00	1,639,067.28	-1,349,639.29	-10,693,366.14

REPORT 6 - FINAL BUDGET REPORT
DEPARTMENT OF AIR QUALITY - 7770
FISCAL YEAR 2018 - 19
AS OF 06/30/2019

Fund: 9873 - CLEAR ENVIRONMENT FUND
Subfund: 000
Reference: 001
Enactment Year: 2018

Report ID: RPTGL067
Run Date: 7/1/2019
Run Time: 09:31:29
Adjusting Period: 998

Budget Period	PG	EL	CMP	TSK	Appropriation Description	Encumbrance/Allocated Encumbrance	Prior Year Encumbrance Reversals	Budgetary Expenditures	Balance	
REGULAR APPROPRIATIONS										
2018		98-30-010-000			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										
2018		98-30-010-000								
		-133,640.00				-178,440.00	0.00	0.00	-178,440.00	44,800.00
TOTAL FOR SCHEDULED REIMBURSEMENTS:										
		-133,640.00				-178,440.00	0.00	0.00	-178,440.00	44,800.00
TOTAL REFERENCE 001										
		-96,092,607.00				69,830,759.35	10,052,789.04	0.00	79,883,548.39	-16,209,058.61

Analysis of Change in Fund Balance (Report 9): Provides a summarized view of the components of a fund's balance. Below is an example of the accounting document that is fully annotated. Annotations should be numbered and tie to the DF-303.

REPORT 9 ANALYSIS OF CHANGE IN FUND BALANCE
Department of Air Quality - 7770
Fund 9873
Fiscal Year 2018-19
As of 06/30/2019

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

Report ID: RPTLGL113
Run Date : 07/01/19
Run Time : 09:41:30
Adjustment Period: 998

Account Number	Account Title	Total
5530	Fund Balance - Clearing, July 1, 2018	30,025,683.74 (#1)
	Additions:	
8000	Revenue/Operating Revenue	82,974.443.79
8100	Reimbursements	245,449.40
9811	Operating Transfer In	38,320,291.00
9830	Other Sources	352,298.48
9891	Refunds to Reverted Appropriations	35,047.41
	Total Additions	121,927,530.08
	Deductions:	
9000	Appropriated Expenses	109,222,234.22
	Total Deductions	109,222,234.22
	Adjustments to Fund Balance:	223,718.57
	Total Adjustments	223,718.57
5530	Fund Balance - Clearing, June 30, 2019	42,507,261.03 (#15)

Reconciliation of Agency Accounts with Transactions per State Controller (Report 15): Provides a summary of fund activity for expenditures and resources. Below is an example of the accounting of a fully annotated document. Annotations should be numbered and tie to the DF-303. This will allow for a smoother fund reconciliation process.

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, 2020

	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 (9691)	(L) Prior Year Appropriation Adjustments (9693) 1/	(M) Prior Year Revenue Adjustments (9892) 2/	(N) Operating Transfers In (9811)	(O) Other Sources (9830)	(P) Statewide Assess-ments 3/
APPROPRIATION - STATE OPERATIONS																
ITEM 9873-001-7770, CHAPTER XX/18																
Program A	80,061,988.39						80,061,988.39	80,061,988.39								
Reimbursements	-178,440.00						-178,440.00	-178,440.00								
Local Assistance	33,271,649.28						33,271,649.28	33,271,649.28								
ITEM 9873-001-7770, CHAPTER XX/17																
Program A	-2,761,614.16						-2,761,614.16					-2,761,614.16				
Reimbursements	-67,159.40						-67,159.40					-67,159.40				
ITEM 9873-001-7770, CHAPTER XX/16																
Program A	-1,349,789.29						-1,349,789.29					-1,349,789.29				
Reimbursements	150.00						150.00					150.00				
Other Sources	-352,298.48						-352,298.48								-352,298.48	
REVENUE FY 19/20																
4129600 Other Regulatory Taxes (121200)	-23,334,763.62						-23,334,763.62			-23,334,763.62						
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 18/19	-2,930,024.29						-2,930,024.29					-2,930,024.29				
Transfer from General Fund	-38,320,291.00						-38,320,291.00							-38,320,291.00		
REFUNDS TO REVERTED APPROP	-35,047.41						-35,047.41				-35,047.41					
Pro Rata	90,710.27						90,710.27									90,710.27
FISCAL Assessments	30,008.30						30,008.30									30,008.30
Supplemental Pension Assessments	103,000.00						103,000.00									103,000.00
TOTALS	-12,481,577.29	0.00	0.00	0.00	0.00	0.00	-12,481,577.29	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	223,718.57

Other Resources Available

Fund Balance Reconciliation Guide:

[Fund Balance Reconciliation Guide \(ca.gov\)](#)

Past Year Fund Reconciliation Forms:

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

BL 24-11:

[BL 24-11: Past Year Budget Adjustments and Fund Balance Reconciliation for the 2025-26 Budget Cycle \(ca.gov\)](#)

BL 20-23:

[Budget Letter \(2000 ver\) \(ca.gov\)](#)