

SAM—RECONCILIATIONS AND REPORTS

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SAM—RECONCILIATION AND REPORTS

INTRODUCTION TO RECONCILIATIONS AND REPORTS CHAPTER

7900

(Revised 03/11)

The reconciliations and reports chapter provides general information, reporting requirements, and deadlines for preparing financial reconciliations and reports. It also provides some instructions and standard formats for preparing the year-end reports. More detailed instructions for preparing the year-end reports are issued annually to departments by the State Controller's Office (SCO). Additionally, departments that use the California State Accounting and Reporting System (CALSTARS) will refer to the CALSTARS Procedures Manual.

RECONCILIATIONS - GENERAL

7901

(Revised 06/13)

The accuracy of a department's accounting records may be proved partially by making certain reconciliations and verifications. Departments will reconcile the account balances to supporting documentation such as invoices, receipts, etc. to ensure the accuracy and completeness of transactions posted to the departmental accounts. Departments will also compare department accounts with records other than those prepared by the department such as bank statements used in a bank reconciliation.

In addition to the above reconciliation processes, reconciliations must be completed between the department accounts and the accounts maintained by the SCO to disclose errors as they occur. Departments will analyze differences and make corrections to their accounts or request correction to SCO accounts so that information between both systems is complete and accurate. Corrections to errors should be made before financial reports are prepared to partially ensure the accuracy of a department's financial reports

State Administrative Manual (SAM) sections 7921-7924 provide some common reconciliations. However, each department is responsible for completing any reconciliation necessary to safeguard the state's assets and ensure reliable financial data. All reconciliations will be prepared monthly within 30 days of the preceding month, with the exception of property reconciliations. See SAM section 7924.

All reconciliations will be retained at least two years with the exception of federal reconciliations. For more information on the recommended general retention schedule, see the Department of General Services website.

DEPARTMENTS USING CALSTARS

7904

(Revised 03/11)

Departments that use CALSTARS will refer to the CALSTARS Procedures Manual together with the guidelines and instructions presented within SAM. Instructions and illustrations of CALSTARS year-end reports and reconciliations are available in the CALSTARS Procedures Manual at the Department of Finance (Finance) website: <http://www.dof.ca.gov/accounting/calstars/faq/cpm.php>

SIGNATURES REQUIRED ON RECONCILIATION

7908

(Revised 03/02)

All reconciliations will show the preparer's name, reviewer's name, date prepared, and date .

SAM—RECONCILIATION AND REPORTS

TYPES OF RECONCILIATIONS **7920**
 (Deleted 06/13)

RECONCILIATION OF DEPARTMENT’S ACCOUNT BALANCES WITH SCO BALANCES **7921**
 (Revised 03/11)

Departments will reconcile their accounts with the corresponding accounts maintained by the SCO. The SCO provides the following reconciliation reports to departments to facilitate the monthly reconciliation process:

1. Agency Reconciliation Report -will be used by departments to reconcile their appropriation account balances. For each appropriation account, the report displays the beginning balance, transactions that occurred during the month, and the ending balance. The reconciliation will detail differences in appropriation balances between the SCO and department’s records. Departments will resolve reconciling items timely to prevent differences at year-end.
2. Fund Reconciliation Report–will be used by departments to reconcile their general ledger account balances. Departments will reconcile general ledger account balances with the corresponding balances maintained by the SCO for non-shared funds and shared funds.

See Department of Finance Budget Letter Number 13-02, Attachment 1 for the authority and responsibilities of a Fund Administrator for non-shared funds and shared funds. One of the responsibilities of a Fund Administrator is to “verify the accuracy of departmental accounting records by performing monthly reconciliations with source documents and corresponding appropriation and general ledger accounts maintained by the SCO.” This responsibility applies to fund administrators of non-shared fund and shared funds.

REVOLVING FUND RECONCILIATION **7922**
 (Revised 03/11)

Departments will reconcile their Office Revolving Fund account using the method shown below.

**Department Name and Number
 Revolving Fund Reconciliation
 As of June 30, 20__**

Cash:			
Cash book balance		\$7,300.00	
Cash on hand includes:			
• Cash in sub-revolving funds (e.g., change funds and cash purchase funds),	200.00		
• Undeposited receipts, and	50.00		
• Unreceipted SCO warrants in transit for reimbursement of revolving fund. 1/	600.00	850.00	\$8,150.00
Expense advances: 2/			
Travel		500.00	
Salary		1,000.00	1,500.00
Claims filed but not yet paid by the SCO 3/			4,000.00
Amount of revolving fund withdrawn from appropriation or pursuant to statute			\$13,650.00

(Continued)

SAM—RECONCILIATION AND REPORTS

(Continued)

REVOLVING FUND RECONCILIATION

7922 (Cont. 1)

(Revised 03/11)

- 1/ Includes warrants dated the month being reconciled but not received until the following month (e.g., warrants dated June 30, but not received until July).
- 2/ List advances on supporting schedules with corresponding revolving fund check numbers and amounts.
- 3/ List corresponding claim schedule numbers and amounts.

BANK RECONCILIATION

7923

(Revised 09/10)

Departments will reconcile their bank account balance with the like account maintained in the Centralized State Treasury System (CTS). Departments will reconcile their General Cash, Revolving Fund Cash, and Agency Trust Fund Cash accounts with the State Treasurer's Office (STO) bank balance, adjusted for deposits in transit, outstanding checks, and other reconciling items. When departments account for more than one fund in a bank account, departments will identify the fund's share on the bank reconciliation.

The State Controller's Office (SCO) sends a monthly Centralized Treasury Trust System Account Statement (bank statement) to departments that includes a sequential listing of the following items by transaction/paid date, document number, and amount:

- Checks paid during the month
- Transfers of Funds (i.e. TC47 SCO transaction code entries) during the month
- Deposits posted during the month

For each check paid, the bank statement shows the check number, date of payment, and the amount paid. Departments will use the listing to determine the amount of outstanding checks. The outstanding check amount on the reconciliation will be supported by a list showing the number, date, and amount of each outstanding check. Departments will file their physical, cancelled checks in sequential check number order. Effective October 1, 2010, all agency checks will be converted to electronic images and will be available on the STO statewide Agency Paid System. Check data is updated daily and retained for five years from the check paid date. Departments can access and print images of their checks through the automated system. To obtain access to the Agency Paid System, departments shall complete the STO's User ID Assignment/Removal Form STO-IP 130. The form and information can be obtained by contacting the STO Item Processing Section at Item.Processing@Treasurer.ca.gov.

The bank statement also includes a chronological listing of SCO transfers from the account and bank deposits posted during the month. Departments will compare the transfers and deposits posted on the bank statement to department records to determine the amount of outstanding transfers and deposits in transit. The outstanding transfers and deposits on the reconciliation will be supported by respective lists showing the document number, date, and amount outstanding. Departments will attempt to resolve deposits in transit over 30 days.

Errors on the bank statement will be corrected as provided in SAM Section 8060. The person reconciling the bank statement will trace every reconciling item between the bank and the department's records and include an explanation on the reconciliation. Departments will file bank statements and monthly reconciliations in date order.

SAM—RECONCILIATION AND REPORTS

PROPERTY RECONCILIATION

7924

(Revised 09/13)

Departments will reconcile the acquisitions and dispositions of capitalized property with the amounts recorded in the property ledger. The reconciliation should be done monthly or at least quarterly, depending on the volume of transactions. See SAM section 8650, Accounting and Control of Property.

Departments will perform a physical count of all capitalized and non-capitalized property and reconcile the count with accounting records at least once every three years. See SAM section 8652, Property Inventory.

In addition, departments will provide the Department of General Services with updated and reconciled records of its real property assets by July 1 of each year. See SAM section 1335.1, Statewide Property Inventory.

Refer to SAM Chapter 8600 for detailed information regarding property accounting.

SAM—RECONCILIATION AND REPORTS

CALENDAR OF REPORTS AND ACTIONS

7930

(Revised 09/13)

Departments must submit various financial reports and forms to control agencies and other departments. The following calendar will assist departments plan to meet reporting requirements. Reports listed in the calendar are limited to reports referenced in the SAM sections under the responsibility of Department of Finance (Finance), Fiscal Systems and Consulting Unit (FSCU) (SAM sections 7110-8535; 8538-8778; 8785-19464).

CALENDAR OF REPORTS AND ACTIONS

Due Date	Name of Report or Action	Department or Other Government Requiring Report	SAM Section(s) Reference
January 31	Nonresident Withholding Tax Statement, FTB Form 592-B	Franchise Tax Board (FTB)	8422.196
(non-CALSTARS departments) First week of January ^{1/} February 28 ^{2/}	Annual information returns (Form 1099)	^{1/} FTB and ^{2/} Internal Revenue Service	8422.191
July 31	Year-end financial reports (General Fund, Feeder Funds, and Economic Uncertainty Funds)	SCO, Division of Accounting and Reporting (DAR)	7952-7967 7976-7977 7979
August 20	Year-end financial reports (all other funds) excluding Report 13	SCO, DAR	7952-7967 7976-7977 7979
August 20	Report 13, Report of Expenditures of Federal Funds	Finance, FSCU; SCO, DAR	7974
August 20	Report 14, Report of Accounts Outside the State Treasury, STD. 445	STO, Collateral Management Section; SCO, DAR; Finance, FSCU	7975
August 20	Report 19, Statement of Capital Assets Group of Accounts and Report 22, Statement of Contingent Liabilities	SCO, DAR	7978 7980
September 30	Annual Late Payment Penalties Report on vendor payments for goods and services	General Services, Procurement Division	8474.1
September 30	Report of Office Revolving Fund Claims for Reimbursement	Finance, Office of State Audits and Evaluations (OSAE)	8072
Before November 1	Report and remit certain abandoned personal property (on hand as of June 30) of escaped, discharged, or paroled inmates	SCO, DAR	19425.2
Within 20 days of event	Submit Report of Independent Contractor(s) form, DE 542	Employment Development Department	8422.116
October 1	Reporting Changes in Accruals- Subsequent Events	SCO, DAR	7981
At the time of occurrence	Report of Cash Shortage	Finance, OSAE	8072
At least annually	File Gasoline Tax Refund Claim, Form SCGR-1	SCO, Tax Administration Section	8745.3
At least annually	File sales and use tax returns	Board of Equalization	8720, 8730
At least quarterly if taxes are withheld	Resident and Nonresident Withholding Statement, FTB Form 592 Payment Voucher for Resident and Nonresident Withholding, FTB Form 592-V	FTB	8422.196

SAM—RECONCILIATION AND REPORTS

QUARTERLY REPORTS

7940

(Revised 03/11)

Quarterly, except for June 30, departments must complete the reports listed below:

- a. Trial Balance
- b. Budget Report
- c. Reconciliation of Controller's Accounts with Budget Report
- d. Statement of Revenue (for governmental cost funds only) See SAM section 8210.

The above reports will be completed within 30 days of the preceding quarter and submitted upon request to the appropriate auditor or Finance budget analyst.

YEAR-END REPORTS—GENERAL

7950

(03/11)

The SCO distributes annual instructions to departments for preparing the year-end reports submitted to the SCO. Departments that utilize personal computer generated reports must have the report format preapproved by the SCO.

Departments must prepare a separate set of year-end reports for each fund. Accounts of two or more funds will not be commingled in department statements except in a few rare instances and then only upon written permission from Finance, FSCU.

Departments will prepare year-end reports as soon after June 30 to meet the required due dates and to estimate accruals with reasonable accuracy. See SAM section 7930 for the established due dates and SAM 7951 Illustration for a list of standDARd year-end reports and the required distribution. Departments should plan for the additional distribution of all standDARd reports to meet their internal management needs.

In order that departments meet their deadlines, the following suggestions and information are offered:

- a. Issue a year-end workplan.
- b. Keep accounting staff trained in the procedure prescribed.
- c. Keep all phases of accounting current during the fiscal year, including the reconciliations to the SCO account balances.
- d. Do as much work as possible on year-end reports before June 30.
- e. Schedule vacations so they will not conflict with the preparation of the year-end reports.
- f. Anticipate as many statement preparation problems as possible. CALSTARS departments experiencing or expecting serious difficulty in completing the required statements on time should contact the Finance, CALSTARS Client Support Unit. Other departments should contact Finance, FSCU for assistance.
- g. The SCO will provide the following documents for year-end closing: appropriation balances; journal entries for June; Report of Accruals to Controller's Accounts; Adjustments to Controller's Accounts; and the Final Reconciliation of Controller's Accounts with Final Budget Report. The SCO will notify departments by letter of the exact dates they may expect these documents.

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SAM—RECONCILIATION AND REPORTS

(Continued)

YEAR-END REPORTS—GENERAL

7950 (Cont. 1)

(Revised 03/11)

- h. Departments will submit statements to the SCO as soon as completed rather than hold them until the final submission date.
- i. Throughout the year, all departments will review the condition of their cash, appropriation, and category balances to determine if sufficient funds will be available to meet expenditures. If not, departments have the following options:
 - 1. Begin negotiations with other departments for prompt payment of reimbursements, if applicable.
 - 2. Begin negotiations with the Finance budget staff to obtain approval for additional funding.
 - 3. Return a portion of an advance (e.g., Revolving Fund, General Services, State Printing, and Prison Industries) to the appropriation it was originally withdrawn from.
- j. When it is not possible to obtain actual documents to accrue receivables and payables, departments will estimate accruals. Lists of all accrual documents, estimated accruals, and amounts will be retained for audit purposes.
- k. Departments will provide deadlines and instructions to employees for submitting documents necessary to prepare the year-end reports (e.g., travel expense claims, purchase documents, and invoices).

Below is a list of references, not in this chapter, related to year-end reporting.

Subject	SAM Section Reference
Accruals and Adjustments - StanDARd Entries	10600-10615
Accruals to Trust Accounts - Trust and Agency Funds	19305
Allotment-Expenditure Accounting <ul style="list-style-type: none"> • Year-End Accruals • One-Year Appropriations • Continuing Appropriations 	8380 8381 8382
Change in Method of Accrual	8793
Closing Entries	10650 - 10651
Controller's Accounts <ul style="list-style-type: none"> • General • Year-End Accruals 	8800 8860
Expenditures	10210
Federal Funds	17130
Income <ul style="list-style-type: none"> • General • From Investments • From Surplus Money Investment Fund • From Condemnation Deposits Fund 	8200, 10230 8284 8284.1 8284.2
Prior Year Appropriation Adjustments	10240
Proprietary and Fiduciary Funds	13400
Revenue	8210, 8290 - .7

SAM—RECONCILIATION AND REPORTS

LIST OF YEAR-END REPORTS AND THEIR DISTRIBUTION

7951

(Revised 6/13)

The chart shown in the [7951 Illustration](#) lists the required year-end reports, their distribution, and applicable SAM references.

Departments are required to submit one certification letter per fund. Each certification letter must have an original signature of authorization and include the certification statement shown below.

I certify (or declare) under penalty of perjury that the data on the attached statements is true and correct; and that I have not violated any of the provisions of Article 4, Chapter 1, Division 4, Title 1, Government Code (commencing with Section 1090).

Subscribed and executed this ____day of _____, 20__ at _____, California.

Signature of Officer

Name and title of Officer

The certification letter must include:

- a. Date.
- b. Department name and organization number.
- c. Department mailing address and the name and e-mail addresses for the department Director and Chief of Accounting.
- d. Fund name and number.
- e. A list of the reports submitted. If there is nothing to report, note this on the certification letter as “no activity to report”.
- f. Contact person, phone number, and e-mail address.
- g. Certification statement signed by the officer responsible for fiscal administration.

SAM—RECONCILIATION AND REPORTS

LIST OF REQUIRED YEAR-END REPORTS

No.	Year-end Report of/	Form or CALSTARS Report	Governmental Cost Funds and Bond Funds	Non-Governmental Cost Funds (excludes Bond Funds)	Distribution g/ DOF	Distribution g/ SCO	Distribution g/ STO	SAM Section
1	Report of Accruals to Controller's Accounts	571 c/	X		X	X		7952
2	Accrual Worksheet	a/	X		X	X		7953
3	Adjustments to Controller's Accounts	576 c/	X	X	X	X		7955
4	Statement of Revenue (includes reconciliation with Controller's Accounts)	Q28 b/	X		X	X		7956
5	Final Reconciliation of Controller's Accounts with Final Budget Report	573 c/	X		X	X		7957
6	Final Budget Report	B06 b/	X		X f/	X		7961
7	Pre-Closing Trial Balance	G02 b/	X	X	X	X		7962
8	Post-Closing Trial Balance	G02 b/	X	X	X	X		7962
9	Analysis of Change in Fund Balance (Statement of Operations)	G04 b/		X	X	X		7963
10	Analysis and Reconciliation Revolving Fund	a/	X	X				7965
11	Accountability	a/	X	X				7967
13	Bank Reconciliation	Q34 b/	X	X	X	X		7974
14	Report of Expenditures of Federal Funds (1 report per department)	STD_445	X	X	X	X		7975
15	Reconciliation of Agency Accounts with Transactions per State Controller	a/	X			X		7976
18	Statement of Changes in Capital Assets Group of Accounts (1 report per department)	G05 b/	X	X	X	X		7977
19	Statement of Capital Assets Group of Accounts (1 report per department)	G05 b/	X	X	X	X		7978
20	Statement of Financial Condition	G04 b/	X	X	X	X		7979
22	Statement of Contingent Liabilities	a/	X	X e/	X	X		7980

(Revised 06/13)

- a/ If a standard form/report is not listed, refer to SAM for illustrations of the suggested format.
- b/ Listed reports are produced by CALSTARS. Non-CALSTARS departments should refer to SAM for illustrations of the suggested format.
- c/ These reports are available from the SCO website at http://www.sco.ca.gov/ard_state_accounting.html. Departments may produce these forms by personal computer, if approval has been received from the SCO.
- d/ See SAM section 7951 for required certification.
- e/ For non-Treasury Trust Funds, Report No. 22 is not submitted.
- f/ For CALSTARS departments that have successfully submitted electronic year-end financial reports to SCO.
- g/ Mailing address and Interagency Mail & Messenger Service (IMMS) Code.

C-15
State Treasurer's Office
Securities Clearance Section
P.O. Box 942809
Sacramento, CA 94208-0001

E-08
State Controller's Office
Division of Accounting and Reporting
3301 C Street, Suite 700
Sacramento, CA 95816

A-15
Department of Finance
Fiscal Systems & Consulting Unit
915 L Street, 7th Floor
Sacramento, CA 95814

7951 Illustration

SAM—RECONCILIATION AND REPORTS

YEAR-END REPORT NO. 1, REPORT OF ACCRUALS TO CONTROLLER'S ACCOUNTS (Revised 03/13)

7952

This year-end report provides the SCO with accrual amounts reflected in the department's records but not posted by the SCO as of June 30. The SCO uses the accruals to prepare the State's consolidated fund statements.

Report No. 1 consists of the forms below and is used to report accruals to the following accounts:

- a. Form 571A – Assets
- b. Form 571B – Liabilities
- c. Form 571A/B – (1) Asset and liability accounts not preprinted on Forms 571A and 571B and (2) Accrual accounts that require more than one subsidiary number (e.g., Due From Other Funds).
- d. Form 571C – Revenues and expenditures. Form 571C is preprinted with the department's appropriation and revenue accounts.
- e. Form 571D – Revenue and expenditure accounts not preprinted on Form 571C.

The accrual amounts are obtained from the Accrual Worksheet shown in the 7953 Illustration. However, the debits and credits shown in the Net Total Accruals Per Agency column will be reversed when reported on Report No. 1 (see [7952 Illustration 3](#) and [7953 Illustration](#)).

At year-end, departments identify the amount of obligations and the amount of encumbrances as of June 30. Obligations are amounts for goods and services received that have not been scheduled for payment as of June 30. Encumbrances represent commitments for goods and services that will be received in the following year(s).

Encumbrances may be reported in one liability account, Accounts Payable (general ledger account [GLA] 3010). The total encumbrances will be shown as a credit in the encumbrances column for GLA 3010 on Report No. 1. See [7952 Illustration 2](#). However, if department automated accounting systems maintain separate liability accounts, departments may report the encumbrances in the applicable liability GLA (e.g., Due To).

Reimbursements that will fund encumbrances must be reported in the applicable receivable GLA (e.g., Due From). The reimbursement for encumbrances will be shown as a debit in the encumbrances column for the respective GLA on the Report No. 1. See [7952 Illustration 1](#).

A sample of Report No. 1, the Report of Accruals to Controller's Accounts, Forms 571A, 571B and 571C is shown in the 7952 Illustrations.

YEAR-END REPORT NO. 2, ACCRUAL WORKSHEET (Revised 03/11)

7953

The Accrual Worksheet is designed to provide departments with a uniform and systematic method of compiling year-end accruals. It is the supporting worksheet for Report No. 1, Report of Accruals to Controller's Accounts. The accruals consist of the assets, liabilities, and deferred credits reflected in the department's records but not recorded in the SCO accounts as of June 30. They will exclude such accounts as Cash in State Treasury, Deposits in Surplus Money Investment Fund, and like accounts that are maintained by the SCO.

(Continued)

SAM—RECONCILIATION AND REPORTS

(Revised 06/09)

FORM 571-C (4/97) CONTROLLER'S USE ONLY		STATE CONTROLLER'S OFFICE										REPORT NO. 1	
DOCUMENT NO:		REPORT OF ACCRUALS TO CONTROLLER'S ACCOUNTS										PAGE NO. 3 OF 3	
FUND: 0001000 GENERAL FUND		JUNE 30, 20__										PAGE NO. 1	
AGENCY: Agency (6555)												PAGE NO. 2	
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SAM—RECONCILIATION AND REPORTS

(Continued)

YEAR-END REPORT NO. 2, ACCRUAL WORKSHEET (Revised 03/11)

7953 (Cont. 1)

The report is organized as follows:

- a. Column totals record general ledger real account activity.
- b. Row totals record nominal account activity.
- c. The first column will list accounts in the following order: current year appropriations, prior year appropriations, revenues, miscellaneous receipts, and deferred credits. The 7953 Illustration is only a sample. Each department will enter account titles as necessary for its individual use.
- d. The column titled “Deferred Credits” is used to post such accounts as: Uncleared Collections, Cash Overages, Provision for Deferred Receivables, Reimbursements Collected in Advance, Revenues Collected in Advance, and reserves. The amounts should offset like amounts in the General Cash and Accounts Receivable columns so that the rows net to zero.
- e. Generally, the total of each column must agree with a specific account balance on the June 30 Trial Balance, unless two or more trial balance accounts were assigned to one worksheet column. In that case, the vertical column total must agree with the sum of those trial balance accounts.
- f. See SAM section 10601 for required revolving fund adjustments to the Accrual Worksheet.
- g. The amounts in the “Net Total Accruals Per Agency” column and column totals for the assets and liabilities will be posted to the corresponding accounts on the Report of Accruals to Controller’s Accounts, Report No. 1. However, the debits and credits shown in the Net Total Accruals Per Agency column will be reversed when reported on Report No. 1 (see [7952 Illustration 3](#) and [7953 Illustration](#)).

A sample of Report No. 2, the Accrual Worksheet, is shown in the 7953 Illustration.

YEAR-END REPORT NO. 3, ADJUSTMENTS TO CONTROLLER’S ACCOUNTS (Revised 03/13)

7955

This year-end report identifies any adjustments needed to correct the central records maintained by the SCO as of June 30. However, this report does not correct the records of the SCO. A Transaction Request form, CA504, must be sent to the SCO to correct the errors. The adjustments must also be reported on the Reconciliation of Agency Accounts with Transactions per State Controller, Report No. 15. Departments will report to the SCO throughout the year all necessary adjustments as soon as possible after discovery of the errors. This will allow adequate processing time by the SCO during the year and reduce the backlog of work at the close of the fiscal year.

Report No. 3 consists of the forms below and is used to report adjustments to the following accounts:

- a. Form 576A – Assets and liabilities. The form must be completed when the adjustment is between funds or appropriations.
- b. Form 576B – Revenues and expenditures. The form contains preprinted account numbers and titles. The preprinted form must be completed to adjust the nominal accounts.

Departments must submit an attachment (e.g., copy of transaction request, correction letter, etc.) to support the adjusting entries on Report No. 3.

If there are no adjustments to the SCO’s accounts, a Report No. 3 is not required. The certification letter must disclose that a Report No. 3 has not been submitted. See SAM section 7951.

A sample of Report No. 3, Adjustments to Controller’s Accounts, is shown in the [7955 Illustrations 1](#) and [Illustration 2](#).

SAM—RECONCILIATION AND REPORTS

SAM - RECONCILIATIONS AND REPORTS

(Revised 03/02)

AGENCY NAME AND NUMBER		FUND NAME AND NUMBER		REPORT NO.2		
ACCURAL WORKSHEET		ACCURAL WORKSHEET		ACCURAL WORKSHEET		
JUNE 30, 20__		JUNE 30, 20__		JUNE 30, 20__		
General	Revolving	Cash on	Due from	Due to	Deferred	NET TOTAL
Cash	Fund	Hand	Other Funds/	Other Govts	Credits	NET TOTAL
1110	1130	1190	Govts	3210/3220/	1600/330/	ACCUALS
Add	Add	Add	Add	3290	3400	PER AGENCY
				Deduct	Deduct	1/
Item 5555-001-0001:Chapter 324/C.Y.						
10 A - Registrations				9,267,350.72	1,527,842.04	1,380,200.45
20 B - Evaluations				1,253,963.75	354,301.42	345,878.25
30.01 C - Administration				1,965,221.64	595,020.24	431,750.00
30.02 D - Distributed Admin				(1,968,861.86)	(595,020.24)	(431,750.00)
99 Clearing Acct			10,955,275.44			
90 E - Reimbursements			1,645,117.75			
97 Revolving Fund Advance	500,000.00					
Item 5555-001-0001:Chapter 282/P.Y.						
10 A - Registrations				835,157.65	235,753.62	17,374.20
20 B - Evaluations				101,759.19	10,461.99	4,639.38
30.01 C - Administration				3,901.34		
30.02 D - Distributed Admin				(3,901.34)		
99 Clearing Acct	141.30		323,095.69			
90 E - Reimbursements			415,398.63			
Revenue - Current Year						
0141200 Sale of Documents	151.00					151.00
0151400 Miscellaneous Revenue	71.77					71.77
Miscellaneous Accounts						
Provision for Deferred Receivables						
Uncleared Collections	119,850.41		479,956.19			479,956.19
Reimbs Collected in Adv	34,851.21					119,850.41
Sub-Total	215,599.78	500,000.00	0.00	10,311.29	105,666.78	479,956.19
						2,128,359.07
						1,748,092.28
						634,657.81
						(1,795,026.29)
Revolving Fund Adjustment						
Total Fund 0001	215,599.78	79,799.46	2,850.00	10,311.29	105,666.78	479,956.19
						17,000.00
						1,908,340.81
						1,567,760.00
						634,657.81
						(1,795,026.29)

1/ The debit/credit will be reversed when posting the amounts to Report No. 1.

7953 Illustration

SAM—RECONCILIATION AND REPORTS

3

PAGE NO: 2 of 2
CONTROLLERS USE ONLY

COMP INTRIT
EXPENDITURES
REVENUES
WORKSHEET/ACC. ACCUM.

STATE AGENCY
TO CONTROLLERS ACCOUNTS
JUNE 30, 1982

FORM 576 B (5-68)
CONTROLLERS USE ONLY
DOCUMENT NO. 0840 DATE

FUND: 001000 GENERAL FUND
AGENCY: STATE AGENCY

ADJUSTMENTS TO CONTROLLERS ACCOUNTS
JUNE 30, 1982

ACCOUNT DESCRIPTION

I REF SA EG EL COM ISK I SEQU ACCI **ENTER**
D D D D D D D D D D D C J C J C J

\$2,123.45 10,553.41 6,346.51 4,208.90 \$2,123.45

ACCOUNT DESCRIPTION	I	REF	SA	EG	EL	COM	ISK	I	SEQU	ACCI	**ENTER**
A PERSONAL SERVICES	D	83 001	10					D			
B OPERATING EXP & EQUIP	D	83 001	30					D			
C REFUNDS OF TAXES, LICENSES AND OTHER FEES	D	83 001	33					D			
E AMOUNT PAYABLE FROM THE AERONAUTICS ACCOUNT, STATE	F	04 1000	7F					F			
F AMOUNT PAYABLE FROM THE MOTOR VEHICLE FUEL ACCOUNT	F	06 1000	7E					F			
G AMOUNT PAYABLE FROM THE STATE SCHOOL BUILDING AID	F	730000	7G					F			
H AMOUNT PAYABLE FROM THE FEDERAL TRUST FUND	F	890000	7H					F			
I AMOUNT PAYABLE FROM NON-GOVERNMENTAL COST FUND	F	898000	7I					F			
D REIMBURSEMENTS	F	001000	7J					F			
REVOLVING FUND ADVANCE	F	001000	7K					F			
ADV TO SER REVOLVING FUND - OTHER SERVICES	F	001000	7L					F			
ADV TO SER REVOLVING FUND - PRINTING	F	001000	7M					F			
A PERSONAL SERVICES	D	83 001	96					D			
B OPERATING EXP & EQUIP	D	82 001	10					D			
C REFUNDS OF TAXES, LICENSES AND OTHER FEES	D	82 001	70					D			
E AMOUNT PAYABLE FROM THE AERONAUTICS ACCOUNT, STATE	F	04 1000	73					F			
F AMOUNT PAYABLE FROM THE MOTOR VEHICLE FUEL ACCOUNT	F	06 1000	7E					F			
G AMOUNT PAYABLE FROM THE RETAIL SALES TAX FUND	F	094001	7G					F			

Net Debit/Credit:

SAM—RECONCILIATION AND REPORTS

<p>STATE OF CALIFORNIA</p> <p>TO: State Controller's Office Division of Accounting 1227 G Street, Room 500 Sacramento, CA 95814</p> <p>DATE: _____ LETTER NO.: _____</p> <p>FROM: _____</p> <p>SUBJECT: Check Correction Request Claim Schedule No. _____ Paid by Warrant(s) No. _____ Date Paid to be Corrected: _____ Reason for Correction: (Explain DBM error occurred.)</p>	<p>STATE OF CALIFORNIA</p> <p>TO: State Controller's Office Division of Accounting 1227 G Street, Room 500 Sacramento, CA 95814</p> <p>DATE: _____ LETTER NO.: _____</p> <p>FROM: _____</p> <p>SUBJECT: Correction of Controller Journal No. _____ Reason for Correction: (Explain DBM error occurred.)</p>
<p>Has Charge: _____</p> <p>Fund Title: _____</p> <p>Account Description: _____</p> <p>Legal Reference: _____</p> <p>Controller's Account No.: _____</p> <p>Should be Charged: _____</p> <p>Fund Title: _____</p> <p>Account Description: _____</p> <p>Legal Reference: _____</p> <p>Controller's Account No.: _____</p>	<p>Debit: _____</p> <p>Fund Title: _____</p> <p>Account Description: _____</p> <p>Legal Reference: _____</p> <p>Controller's Account No.: _____</p> <p>Credit: _____</p> <p>Fund Title: _____</p> <p>Account Description: _____</p> <p>Legal Reference: _____</p> <p>Controller's Account No.: _____</p>
<p>Questions regarding this matter may be directed to _____ (Name) \$ _____ Phone (ATSS) _____</p> <p>Signature _____ Name _____ Title _____</p>	<p>Questions regarding this matter may be directed to _____ (Name) \$ _____ Phone (ATSS) _____</p> <p>Signature _____ Name _____ Title _____</p>

SAM—RECONCILIATION AND REPORTS

State Agency _____

STATEMENT OF REVENUE

FOR THE PERIOD JULY 1, 19__ TO June 30, 19__ XX

OF THE _____ FISCAL YEAR

REVENUE FOR _____ (General) _____ FUND:	DETAIL	TOTAL
1604 Sale of Fixed Assets	\$ 650.26	
1614 Miscellaneous	<u>31,782.12</u>	
Total Revenue		<u>532,432.38</u>
Reconciliation of State Controller's Revenue with Statement of Revenue, June 30, 19__ XX		
Total Revenue for State Controller's Office Accounts		\$21,087.44
Reconciling Factors:		
Accruals per Report of Accruals	11,344.94	
Adjustments to Controller's Accounts	<u>.00</u>	
Total Revenue per Statement of Revenue		<u>532,432.38</u>

4

I certify (or declare) under penalty of perjury that the foregoing is true and correct and that I have not isolated any of the provisions of Article 4, Chapter 1, Division 4, Title 1, Government Code (commencing with Section 1090) Subchapter and exercised this EDth day of July, 19__ XX at Sacramento, California

Signature of officer _____
 Type in your name as officer _____
 Title of officer _____

SAM—RECONCILIATION AND REPORTS

YEAR-END REPORT NO. 4 STATEMENT OF REVENUE

7956

(Revised 03/11)

At year-end, departments will prepare a final Statement of Revenue, Report No. 4. The report presents a reconciliation of current year revenue recorded by the department with revenue recorded by the SCO as of June 30.

The final Statement of Revenue will show the balances of subsidiary revenue accounts after the revenue accruals have been posted. See SAM section 8210. Some examples are listed below:

- a. Adjustments for dishonored checks and cash shortages.
- b. Revenue items cleared during July representing cash received and earned on or before June 30.
- c. July apportionment of Surplus Money Investment Fund earnings.
- d. Accrual of interest earned on investments in securities.

A sample of Report No. 4, Statement of Revenue, is shown in the [7956 Illustration](#).

YEAR-END REPORT NO. 5, FINAL RECONCILIATION OF CONTROLLER'S ACCOUNTS WITH FINAL BUDGET REPORT

7957

(Revised 03/11)

At year-end, departments will prepare a Final Reconciliation of Controller's Accounts with Final Budget Report, Report No. 5. This report presents a reconciliation of a department's appropriation balances with the SCO account balances as of June 30. The SCO sends a Final Reconciliation of Controller's Accounts With Final Budget Report, STD. 573 to departments for each appropriation that exists on the SCO records as of June 30. The difference between the SCO and the department account balances consists of: expenditure accruals as reported on Report No. 1, Report of Accruals to Controllers Accounts; adjustments as reported on Report No. 3, Adjustments to Controller's Accounts; and pending budget revisions, allocation orders, and/or executive orders.

A sample of Report No. 5, Final Reconciliation of Controller's Accounts With Final Budget Report, is shown in the [7957 Illustration](#).

YEAR-END REPORT NO. 6, FINAL BUDGET REPORT

7961

(Revised 03/11)

At year-end, departments will prepare a Final Budget Report, Report No. 6. This reports presents a summary status of allotments in total by appropriation as of June 30. By appropriation, it presents the expenditures and the unencumbered balances for each allotment.

This report is not submitted to the SCO, but is kept on file with other year-end reports for audit purposes, except for CALSTARS departments that submit automated statements. A sample of Report No. 6, Final Budget Report, is shown in the [7961 Illustrations 1](#) and [Illustration 2](#). Refer to SAM section 7940 for quarterly reporting.

SAM—RECONCILIATION AND REPORTS

SAM - RECONCILIATIONS AND REPORTS

(Revised 03/02)

Agency Name and Number STATEMENT OF REVENUE - REPORT NO. 4 Fund Name and Number For the period of July 1, 20 ____ to June 30, 20 ____ Of the _____ Fiscal Year			
Revenue For <u>General</u> Fund:			
CODE NO.	TITLE	DETAIL	TOTAL
0141200	Sale of documents	11,899.43	
0142500	Misc Services to the Public	22,195.72	
0161400	Miscellaneous Revenue	<u>11,219.35</u>	
	Total Revenue		<u><u>45,314.50</u></u>
RECONCILIATION OF STATE CONTROLLER'S REVENUE WITH STATEMENT OF REVENUE, JUNE 30, 20 __			
DESCRIPTION		DETAIL	TOTAL
Total Revenue per State Controller's Office Accounts			45,091.73
Reconciling Factors:			
	Accruals per Report of Accruals 1/	222.77	
	Adjustments to Controller's Accounts 2/	<u>0.00</u>	
	Total Reconciling Factors		<u>222.77</u>
Total Revenue per Statement of Revenue			<u><u>45,314.50</u></u>
I certify (or declare) under penalty of perjury that the foregoing is true and correct and that I have not violated any of the provisions of Article 4, Chapter 1, Division 4, Title 1, Government Code (commencing with Section 1090). Subscribed and executed this ____ day of _____, 20__ at _____, California. <div style="text-align: right;"> _____ Signature of Officer _____ Type or print name of Officer _____ Title of Officer </div>			

- 1/ Current year revenue only. The amount should agree with the revenue accrual total on the Report of Accruals to Controller's Accounts, Report No. 1.
- 2/ This category should contain adjustments (other than year-end accruals) that have been recorded on the agency's books but have not been recorded on the books of the SCO. Example - A reimbursement that was erroneously recorded by the SCO as revenue, has been corrected on the agency's books. The correcting entry had not been posted by the SCO as of June 30. The amount should agree with the adjustments on the Form 576B, Adjustments to Controller's Accounts, Report No. 3.

SAM—RECONCILIATION AND REPORTS

SAM - RECONCILIATIONS AND REPORTS

(Revised 03/02)

MAILCODE: A-10 AGENCY: 5555 FUND: 0001000 GENERAL FUND FY: 2xxx ITEM: 001		CHAPTER NO.: 324/CY	ITEM NO.: 5555-001-0001	EXPENDITURES 38,082,399.26	APPROPRIATION BALANCE -517,600.74
FINAL RECONCILIATION OF CONTROLLER'S ACCOUNTS WITH FINAL BUDGET REPORT/AGENCY RECORDS STD 573 (04/1997)					
JUNE 30 ACCOUNT BALANCE PER STATE CONTROLLER'S RECORDS					
REVERSE PRIOR YEAR ADJUSTMENTS TO CONTROLLER'S ACCOUNTS					
REVERSE PRIOR YEAR EXPENDITURES/REIMBURSEMENTS ACCRUED					
REVERSE PRIOR YEAR CORRECTIONS MADE BY CONTROLLER'S OFFICE					
APPLY CURRENT YEAR ADJUSTMENTS TO CONTROLLER'S ACCOUNTS				(768,931.73)	(768,931.73)
APPLY ACCRUALS PER REPORT OF ACCRUALS TO CONTROLLER'S ACCOUNTS					
SCO ACCOUNT CODE					
10	A - Registrations		12,410,445.43		12,410,445.43
20	B - Evaluations		2,036,656.64		2,036,656.64
30 01	C - Administration		2,992,991.88		2,992,991.88
30 02	D - Distributed Administration		(2,995,632.10)		(2,995,632.10)
99	Clearing Account		(10,967,098.95)		(10,967,098.95)
7X					
90	E - Reimbursements		(1,781,600.01)		(1,781,600.01)
97	Revolving Fund Advance				(500,000.00)
98	Advance to Service Revolving Fund Other Services				
99	Advance to Service Revolving Fund - Printing				
PENDING BUDGET REVISIONS/ALLOCATION ORDERS/EXECUTIVE ORDERS					
TOTAL				39,009,230.42	(90,769.58)

REV. 378

MARCH 2002

7957 Illustration

SAM—RECONCILIATION AND REPORTS

SAM - RECONCILIATIONS AND REPORTS

(Revised 03/02)

Agency Name and Number		Report No. 6		
FINAL BUDGET REPORT				
Fund Name and Number	For the fiscal year July 1, 20	to June 30, 20		
All programs	Allotments	Expenditures	Encumbrances	Balance
Personal Services	21,474,000.00	11,162,414.40	0.00	10,311,585.60
Salaries and Wages				
Staff Benefits				
Employee Retirement	4,404,000.00	3,416,351.47	0.00	987,648.53
OASDI	1,807,000.00	1,455,860.58	0.00	351,139.42
Health and Welfare Insurance	1,472,000.00	1,422,030.40	0.00	49,969.60
Worker's Compensation	85,000.00	154,711.27	0.00	-69,711.27
Unemployment Insurance	0.00	40,236.92	0.00	-40,236.92
Dental Insurance	23,000.00	202,898.44	0.00	-179,898.44
Total Staff Benefits	7,791,000.00	6,692,089.08	0.00	1,098,910.92
Estimated Salary Savings	-4,132,480.00	0.00	0.00	-4,132,480.00
Total Personal Services	25,132,520.00	17,854,503.48	0.00	7,278,016.52
Operating Expenses and Equipment				
General Expense	2,173,080.00	2,009,714.19	0.00	163,365.81
Printing	1,038,000.00	897,093.70	0.00	140,906.30
Communications	471,000.00	456,480.18	0.00	14,509.82
Postage	4,763,000.00	3,937,469.44	0.00	825,530.56
Travel: In-State	1,230,000.00	1,243,403.06	0.00	-13,403.06
Travel: Out-of-State	332,000.00	106,153.11	0.00	225,846.89
Training	138,000.00	89,204.66	0.00	48,795.34
Facilities Operation	2,153,000.00	2,040,080.39	0.00	112,919.61
Cons. & Prof. Svcs. Interdepartmental	348,000.00	367,957.23	0.00	-19,957.23
Cons. & Prof. Svcs. External	2,156,400.00	2,070,190.19	0.00	86,209.81
Consolidated Data Center	4,525,000.00	4,408,580.72	0.00	116,419.28
Data Processing	179,000.00	211,477.66	0.00	-32,477.66
Central Administrative Services	182,000.00	120,087.61	0.00	61,912.39
Equipment	279,000.00	263,716.70	0.00	15,283.30
Total Operating Expenses and Equipment	19,967,480.00	18,221,618.84	0.00	1,745,861.16
Subtotal	45,100,000.00	33,034,390.23	0.00	115,929.39
Reimbursements	-6,000,000.00	-5,974,840.19	0.00	-25,159.81
Totals	39,100,000.00	39,009,230.42	0.00	90,769.58

7961 Illustration 1

SAM—RECONCILIATION AND REPORTS

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SAM—RECONCILIATION AND REPORTS

YEAR-END REPORTS NO. 7 AND 8, PRE AND POST CLOSING TRIAL BALANCES

7962

(Revised 03/11)

At year-end, departments will prepare a pre-closing and post-closing trial balance as of June 30. The Pre-Closing Trial Balance, Report No. 7, lists the general ledger account balances for nominal and real accounts, including accruals and adjustments, before the nominal accounts have been closed. The Post-Closing Trial Balance, Report No. 8, lists the general ledger real account balances, including accruals and adjustments, after the nominal accounts have been closed. General ledger accounts that require a subsidiary number must be reported individually (e.g., Due to Other Funds, Due From Other Funds, Prepayments to Other Funds, Provision for Deferred Receivables, etc.).

A pre and a post-closing trial balance are required for each fund in the State Treasury (including the Special Deposit Fund) and for trust fund accounts outside the State Treasury.

A sample of Reports No. 7 and 8, Pre and Post Closing Trial Balances, is shown in [7962 Illustrations 1 and Illustration 2](#).

YEAR-END REPORT NO. 9, ANALYSIS OF CHANGE IN FUND BALANCE (STATEMENT OF OPERATIONS)

7963

(Revised 03/11)

The Analysis of Change in Fund Balance, Report No. 9, is also known as the Statement of Operations. Departments must prepare an Analysis of Change in Fund Balance when they account for any one of the following:

- a. A non-governmental cost fund in its entirety.
- b. An account within a non-governmental cost fund, such as accounts in the Federal Trust Fund and the Special Deposit Fund.
- c. Non-Treasury Trust Funds – Non-Treasury Trust Funds include all money outside the State Treasury and all Agency Trust Fund Cash (e.g., Fund 0990).

The Analysis of Change in Fund Balance provides the beginning fund balance for the fiscal year, plus any additions (e.g., revenues) less any deductions (e.g., expenditures). All additions and deductions will be detailed by the individual account number and amount. In addition, any interfund transactions will include a four-digit subsidiary number to identify the related fund (e.g., 9811.0001 Operating Transfers In General Fund).

The balance of a prior year appropriation account (e.g., Refunds to Reverted Appropriations, Prior Year Appropriations Adjustments, etc.) as of June 30, will be reported as an addition or deduction on Report No. 9, depending upon the account balance as follows:

- a. If the account has a credit balance, list the amount as an addition.
- b. If the account has a debit balance, list the amount as a deduction.

The ending fund balance must agree with the fund balance shown on Report No. 20, Statement of Financial Condition, if required.

A sample of Report No. 9, Analysis of Change in Fund Balance, is shown in the [7963 Illustration](#).

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9

(AGENCY)

ANALYSIS OF CHANGE IN FUND BALANCE
For a Governmental Fund Accounted by a Single Agency
Fiscal Year Ended June 30, 19__

	<u>Account No.</u>
Fund Balance — Unappropriated, July 30, 19__	5530
<u>Additions:</u>	
Revenue	8000
Operating Transfers In	9811
Other Additions ^{1/}	9821, 9891, 9893 (if a credit balance)
Total Additions	
<u>Deductions:</u>	
Appropriation Expenditures ^{2/}	900, 8100
Operating Transfers Out	9812
Other Deductions ^{1/}	9822, 9893 (if a debit balance)
Total Deductions	
Fund Balance — Unappropriated, June 30, 19__	5530

- ^{1/} List each account title and amount separately
^{2/} Appropriation expenditures (9000) Less Reimbursements (8100).

(AGENCY)

ANALYSIS OF CHANGE IN FUND BALANCE
For a Proprietary Fund
Fiscal Year ended June 30, 19__

	<u>Account No.</u>
<u>Fund Balance, July 1, 19XX</u>	
Fund Balance — Unappropriated	5530
<u>Additions:</u>	
Operating Revenue (furnish supporting statement) ^{1/}	8090
Capital Contributions (Permanent) Received during the Fiscal Year	
(not unused prepayments or loans) ^{2/}	5100
Other Additions ^{3/}	9811
Total Additions	
<u>Deductions:</u>	
Operating Expenses (or Expenditures) (furnish supporting statement) ^{1/}	9000, 8100
Capital Contributions (Permanent) returned during the Fiscal Year	

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(not unused prepayments or loans) ^{2/}	5100
Other Deductions ^{3/}	1400,9812
Total Deductions	
<u>Fund Balance, June 30, 19XX</u>	
Fund Balance — Unappropriated	5530
Capital Contribution (Permanent)	5100
Total Fund Balance, June 30 19XX	

^{1/} Overall supporting statement will suffice. Details by prison, industry, etc. are not required, but statements showing these details are acceptable provided they also show combined figures for the fund.

^{2/} Derived by analysis of Account No. 5100.

^{3/} List each account title and amount separately.

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(AGENCY)
ANALYSIS OF CHANGE IN FUND BALANCE
For a Trust and Agency Fund Outside the State Treasury
Fiscal Year Ended June 30, 19__

Fund Balance July 1, 19__ (Should agree with Ending Fund Balance shown on prior year statement)

Additions: 1/
Receipts for Depositors 2/
Interest and Dividend Income
Receipts from the Federal Government
Gifts and Grants Received 3/
Operating Revenue — Other 4/
Securities Received from or Purchased for Individuals 5/
Other Additions 6/

Deductions: 1/F
Payments to and for Depositors 2/
Operating Expenses (or Expenditures) 7/
Operating Transfers Out 8/
Securities Sold for or Released to Individuals 5/
Other Deductions 6/

Fund Balance, June 30, 19__ (Should agree with Fund Balance shown on statement of Financial Condition).

-
- 1/ Additions and deductions will be determined by analysis of the debit and credit entries to the appropriate real accounts where the data requested above are not shown in nominal accounts.
- 2/ "Receipts for Depositors" and "Payments to and for Depositors" represents all amounts credited and charged respectively to depositors.
- 3/ "Gifts and Grants Received" represents amounts received from donors (other than the Federal Government) for the benefit of groups or for special projects or programs.
- 4/ "Operating Revenue — Other" includes any other source of income, such as canteen or concession profits, for which no other provision is made in this statement form.
- 5/ "Securities Received from or Purchased for Individuals" represents a portion of the credits to Account No. 3510, Deposits. The debits to this account will be shown under deductions as "Securities Sold for or Released to Individuals."
- 6/ List each account title and amount separately.
- 7/ "Operating Expenditures" represents expenditures from Special Trusts which are made for the purpose for which the trust was established.

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8/ "Operating Transfers Out" consists of transfers caused by miscellaneous types of transactions. The drawing of a check to remit to the State Treasury unclaimed checks and deposits, other deposits, or special trusts is not considered a transfer. The drawing of a check to remit the amount of unclaimed checks is not reported as a deduction since the check payable to the State Treasurer is merely one in substitution of the unclaimed checks and has no effect on the entries made at the time the unclaimed checks were written. The drawing of a check to remit unclaimed trust deposits is reported as an "Other Deduction."

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9

(AGENCY)
ANALYSIS OF CHANGE IN FUND BALANCE
for Trust and Agency Fund
(Other than the Special Deposit Fund and funds derived from Federal Sources)

Fiscal Years Ended June 30, 19__

	<u>Account No.</u>
Fund Balance — Unappropriated, July 1, 19XX.....	5530
<u>Additions:</u>	
Operating Revenue.....	8000
Operating Transfers In.....	9811
Other Additions ^{1/}	8030
Total Additions	
<u>Deductions:</u>	
Operating Expenses (or Expenditures).....	9000
Operating Transfers Out.....	9812
Other Deductions ^{1/}	9000
Total Deductions	
<u>Fund Balance — Unappropriated, June 30, 19XX</u>	
Deposits.....	3510
Fund Balance — Unappropriated.....	5530
Total Fund Balance, June 30, 19XX	

^{1/} List each account title and amount separately

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YEAR-END REPORT NO. 10

7965

ANALYSIS AND RECONCILIATION OF REVOLVING FUND ACCOUNTABILITY

(Revised 03/11)

During the fiscal year, Account No. 1130, Revolving Fund Cash, is accounted for on an imprest basis. Because the revolving fund consists of items other than cash, this procedure will overstate cash in a department's year-end reports. Therefore, adjusting entries are necessary at year-end to properly reflect the actual revolving fund composition, as of June 30, for year-end report purposes. The adjusting entries will reduce the balance of the revolving fund cash account to the balance of the revolving fund portion of the department's checking account. The adjusting entries are recorded in the fund the revolving fund was withdrawn from and are reversed as of July 1. The amounts of these entries will also be shown on the Accrual Worksheet, Report No. 2 as Revolving Fund Adjustments. See SAM section 10601.

The source for the adjusting entries is an Analysis and Reconciliation of Revolving Fund Accountability, Report No. 10. The report consists of the following:

- a. Cash in subrevolving funds, undeposited receipts, and unreceipted SCO warrants in transit issued for reimbursement of the revolving fund.
- b. Cash book balance – Amount of revolving fund cash in the department's general checking account.
- c. Salary and travel advances – Amount of outstanding advances to employees for salary and travel advances.
- d. Claims filed on or before June 30 to reimburse the revolving fund but not paid by June 30.
- e. Revolving fund disbursements not scheduled for reimbursement by June 30 and expenditures have been accrued via the A-8 entry.
- f. Amount of revolving fund withdrawn from appropriation or pursuant to statute.

Report No. 10 is not submitted to the SCO, but it is kept on file with other year-end reports for audit purposes.

A sample of Report No. 10, Analysis and Reconciliation of Revolving Fund Accountability, is shown in the [7965 Illustration](#).

YEAR-END REPORT NO. 11, BANK RECONCILIATION

7967

(Revised 03/11)

This report will be prepared by departments in accordance with SAM section 7923 requirements for monthly bank reconciliations. Report No. 11 is not submitted to the SCO, but it is kept on file with other year-end reports for audit purposes.

A sample of Report No. 11, Bank Reconciliation, is shown in the [7967 Illustration](#).

YEAR-END REPORT NO. 13, REPORT OF EXPENDITURES OF FEDERAL FUNDS

7974

(Revised 09/13)

At year-end, departments will prepare a Report of Expenditures of Federal Funds, Report No. 13, for all federal funds. Departments must report expenditures and encumbrances for each federal award by Catalog of Federal Domestic Assistance (CFDA) number and program title. Expenditures shall include accruals of all valid obligations incurred and receivables earned as of June 30, with the exception of payments to sub-recipients which must be recorded on a cash basis. Circular A-133 defines a sub-recipient as a non-federal entity that expends federal awards received from a pass-through entity to carry out a federal program, but does not include an individual that is a beneficiary of such a program. For additional guidance on year-end reporting, refer to SAM section 17130.

(Continued)

SAM—RECONCILIATION AND REPORTS

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(Revised 03/02)

Agency Name and Number ANALYSIS AND RECONCILIATION OF REVOLVING FUND ACCOUNTABILITY, REPORT NO. 10 As of June 30, 20__		
	<u>DETAIL</u>	<u>TOTAL</u>
1. Cash book balance (as shown on bank statement) - Revolving fund portion of centralized State Treasury System bank account no. _____		\$7,300.00
2. Cash on hand:		
a. Cash in subrevolving funds (e.g., change funds and cash purchase funds)	200.00	
b. Undeposited receipts	50.00	
c. Unreceipted SCO warrants in transit for reimbursement of revolving fund	<u>600.00</u>	850.00
3. Advances:		
a. Salary	1,000.00	
b. Travel	<u>500.00</u>	1,500.00
4. Claims filed but not yet paid by the SCO		4,000.00
5. Revolving fund disbursements not scheduled for reimbursement by June 30 1/		<u>1,700.00</u>
6. Amount of revolving fund withdrawn from appropriation or pursuant to statute		<u><u>\$15,350.00</u></u>

1/ Excluding salary and travel advances to employees

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SAM - RECONCILIATIONS AND REPORTS

(Revised 03/02)

Report No. 11

Agency Name and Number
RECONCILIATION OF GENERAL CHECKING ACCOUNT, NO. _____
 As of June 30, 20__

	Balance as of May 31, 20__	Receipts ADD	Disbursements DEDUCT	Balance as of June 30, 20__
Balance Per Bank Statement	\$440,000.00	\$5,000,000.00	\$5,100,000.00	\$340,000.00
Deposits in Transit:				
May 31, 20__	50,000.00	-50,000.00		0.00
June 30, 20__		80,000.00		80,000.00
Outstanding Checks:				
May 31, 20__	-40,000.00		-40,000.00	0.00
June 30, 20__			120,000.00	-120,000.00
Other Reconciling Items:				
1. Ck #452-671110 for \$50,000.00, Redeemed for \$40,000.00			10,000.00	-10,000.00
ADJUSTED BANK BALANCE	\$450,000.00	\$5,030,000.00	\$5,190,000.00	\$290,000.00
Detail of Agency Records				
General Cash Accounts				
Fund #####	\$123,400.00	\$3,123,200.00	\$3,198,100.00	\$48,500.00
Fund #####	99,400.00	125,000.00	177,200.00	47,200.00
Fund #####	118,400.00	1,708,300.00	1,769,700.00	57,000.00
Total General Cash	\$341,200.00	\$4,956,500.00	\$5,145,000.00	\$152,700.00
Revolving Fund Cash	8,800.00	8,500.00	10,000.00	7,300.00
Agency Trust Fund Cash	100,000.00	65,000.00	35,000.00	130,000.00
TOTALS				
GENERAL CHECKING ACCOUNT	\$450,000.00	\$5,030,000.00	\$5,190,000.00	\$290,000.00

Prepared by: _____ Date: _____
 Reviewed by: _____ Date: _____

7967 Illustration

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(Continued)

YEAR-END REPORT NO. 13, REPORT OF EXPENDITURES OF FEDERAL FUNDS **7974 (Cont. 1)** (Revised 09/13)

The remaining balance of the grant shall not be accrued as an expenditure if it does not represent valid obligations incurred as of June 30. Encumbrances shall include commitments that will become expenditures after June 30 when goods or services are received. In addition, segregate American Recovery and Reinvestment Act (ARRA) expenditures from non-ARRA expenditures in instances where the same CFDA number is used.

The original signed Report No. 13 is submitted to the Department of Finance (Finance), Fiscal Systems and Consulting Unit by August 20th. A copy of Report No. 13 must be submitted to the State Controller's Office with the year-end financial reports. Supporting documentation used to prepare the Report No. 13 must be maintained by the department in the event Finance, Office of State Audits and Evaluations or the California State Auditor's Office requests to review.

A sample of Report No. 13 is shown in the [7974 Illustration](#).

YEAR-END REPORT NO. 14, **7975** **REPORT OF BANK/SAVINGS AND LOAN ASSOCIATION ACCOUNT** **OUTSIDE THE TREASURY SYSTEM** (Revised 06/13)

At year-end, departments (including agencies) must prepare a Report No. 14, Report of Accounts Outside the State Treasury, form STD. 445. The Report No. 14 must include any account outside the centralized State Treasury System (CTS) in which state money is deposited or must indicate that there are no accounts to report. Department of Finance (Finance), Fiscal Systems and Consulting Unit (FSCU) approval (See SAM section 8002) or statutory authority is required to maintain accounts outside of the CTS.

Each Report 14 shall include the department name, address, organization code, fiscal year-end date, signature, name and title of officer signing the report, contact telephone number and date signed. Only one Report No. 14 per department shall be submitted.

If no accounts exist outside the CTS, indicate "No accounts outside State Treasury" on the Report 14.

When there are accounts outside of the CTS, the Report No. 14 shall include the following:

- Account title and number appearing on bank/savings and loan/other depository statement.
- Type of account (savings, checking, ZBA, certificate of deposits, investment, etc.).
- Brief description and purpose of account. Must be consistent with the purpose approved by Finance, FSCU or authorized by law.
- Name and address of depository and branch.
- "Finance approval" and date or specific statutory authority.
- Book balance of account as of June 30. If the account was closed during the reporting period, include "N/A" and the date when the account was closed.
- Indicate whether the account is collateralized or if collateral is not required.

Accounts outside the CTS shall be reviewed periodically to ensure compliance with Finance approval and/or legal authority. If the account was approved by Finance and there is a need to update any conditions of the approval, including the purpose of the account or the banking information, a new request for approval must be submitted to Finance FSCU.

The department head is required to certify under penalty of perjury all information stated on the Report No. 14 is true and correct and the use of the account(s) is consistent with Finance approval or as authorized by law. The certification also affirms the deposited funds will be adequately collateralized throughout the year in accordance with law. For additional information regarding the security and collateral requirements, consult with the State Treasurer's Office (STO).

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The original Report No. 14 must be sent to the STO and a copy must be sent to Finance, FSCU by August 20. A copy of the Report No. 14 should only be submitted to the State Controller's Office when there are accounts outside of the CTS.

A sample of Report No. 14 is shown in the [7975 Illustration](#).

(Revised 06/12)

Department Name and Organization Code REPORT OF EXPENDITURES OF FEDERAL FUNDS – REPORT NO. 13 As of June 30, 20__			
FUND: 0890 FEDERAL TRUST FUND		Expenditures -1-	Encumbrances -2-
CFDA No. Program Title 1/		Expenditures -1-	Encumbrances -2-
		Total Budgetary Expenditures -3-	
10.500	Cooperative Extension Service	\$100,000,000.00	\$100,000,000.00
20.205	Highway Planning and Construction	35,000,000.00	15,000,000.00
93.778	Medical Assistance Program	<u>320,000,000.00</u>	<u>30,000,000.00</u>
	Totals 2/	<u>\$455,000,000.00</u>	<u>\$145,000,000.00</u>
ARRA			
20.205	Highway Planning and Construction	\$115,000,000.00	\$15,000,000.00
93.778	Medical Assistance Program	<u>\$60,000,000.00</u>	<u>\$10,000,000.00</u>
	Totals 2/	<u>\$175,000,000.00</u>	<u>\$25,000,000.00</u>
	Totals	<u>\$630,000,000.00</u>	<u>\$170,000,000.00</u>

I certify (or declare) under penalty of perjury that the foregoing is true and correct and that I have not violated any of the provisions of Article 4, Chapter 1, Division 4, Title 1, Government Code (commencing with Section 1090).

Subscribed and executed this ___ day of _____, 20__ at _____, California.

Signature of Officer

Type or print name of Officer

Title of Officer

Report as of June 30 includes year-end accruals in accordance with State Administrative Manual instructions

1/ Catalog of Federal Domestic Assistance (CFDA) and program title of each federally funded program.
2/ Columns 1 + 2 = Column 3.

7974 Illustration

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(Revised 06/13)

STATE OF CALIFORNIA - STATE TREASURERS OFFICE
**REPORT OF ACCOUNTS OUTSIDE
 THE STATE TREASURY**
 STD. 445 (REV. 06/2013)

Each report must be typed.

Please return to:

State Treasurer's Office
 Collateral Management Section
 P.O. Box 942809
 Sacramento, CA 94209-0001

This report will be required of all state agencies and departments to report state money that is outside of the State Treasury. If no account exists, submit report noted "No accounts outside State Treasury." Any account in which state money is deposited, as defined by Government Code (GC) 16305.2, and which is not in the centralized State Treasury system will be included in this report.

- (1) Account title and number appearing on bank/savings and loan/other depository statement.
- (2) State type of account (savings, checking, zero balance account, certificate of deposit, investment, etc.).
- (3) Brief description and purpose of account. Must be consistent with the purpose approved by Department of Finance or as authorized by law.
- (4) Name and address of depository and branch.
- (5) Cite Department of Finance approval and date or specific statutory authority.
- (6) Book balance of account as of June 30. If the account was closed during the reporting period, include "n/a" and the date when the account was closed.
- (7) Indicate whether the account is collateralized or if collateral is not required. Check only one box (Yes, No, or Not Required)

DEPARTMENT NAME & ADDRESS		ORGANIZATION CODE		FOR FISCAL YEAR ENDED			
				June 30,			
(1) ACCOUNT TITLE & NUMBER	(2) ACCOUNT TYPE	(3) PURPOSE	(4) BANK/SAVINGS & LOAN/OTHER DEPOSITORY	(5) AUTHORITY	(6) BALANCE	(7) COLLATERALIZED	
						YES	NO

(a) The banks and/or savings and loans listed on this report have been notified of the security and collateral requirements in accordance with FDIC Regulations (12 C.F.R. 330.15), GC sections 16520 through 16533 and 16610 through 16622 unless otherwise authorized by law.
 (b) The use of all accounts listed is consistent with Department of Finance approval or as authorized by law.
 (c) The deposited funds will be adequately collateralized throughout the year in accordance with law.
 I certify (or declare) under penalty of perjury that the foregoing is true and correct and that I have not violated any of the provisions of Article 4, Chapter 1, Division 4, Title 1, Government Code (commencing with Section 10990).

PREPARED BY (NAME & TITLE) _____ EMAIL ADDRESS _____ TELEPHONE NUMBER _____

SIGNATURE (DEPARTMENT HEAD) _____ DATE SIGNED _____ TELEPHONE NUMBER _____

7975 Illustration

SAM—RECONCILIATION AND REPORTS

**YEAR-END REPORT NO. 15,
RECONCILIATION OF AGENCY ACCOUNTS WITH TRANSACTIONS
PER STATE CONTROLLER**
(Revised 06/13)

7976

This report assures the accuracy and completeness of a department's revenue and expenditure accounts reported on its year-end reports. The Report No. 15 presents a reconciliation of a department's nominal accounts, the 8000 and 9000 series general ledger accounts with transactions per the State Controller as of June 30. The fund administrator will also include on Report 15 certain statewide assessments charged to the fund. Submit this report with other year-end reports to the SCO.

A sample and instructions of how to complete Report No. 15, Reconciliation of Agency Accounts with Transactions per State Controller, is shown in the [7976 Illustration 1](#) and [Illustration 2](#).

**YEAR-END REPORT NO. 18,
STATEMENT OF CHANGES IN CAPITAL ASSETS GROUP OF ACCOUNTS**
(Revised 09/10)

7977

This report accounts for changes resulting from capital asset acquisitions and dispositions during the fiscal year. Submit this report with other year-end reports to the SCO. See SAM Sections 7463 and 8660 for additional information.

A sample of Report No. 18, Statement of Changes in Capital Assets Group of Accounts, is shown in the [7977 Illustration](#).

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(Revised 06/13)

Agency Name and Number Fund Name and Number RECONCILIATION OF AGENCY ACCOUNTS WITH TRANSACTIONS PER STATE CONTROLLER Fiscal Year Ending June 30, 20XX	
Column	Description
A	Transactions Per Controller - Enter from the "Expend/Revenue" column of the Controller's Agency Reconciliation Report at June 30, 20XX. Enter the Revolving Fund Advance and Service Revolving Fund Advance from the "Advance" column of the Controller's Agency Reconciliation Report. Enter the amounts for the prior year advances from last year's Report 15.
B	Reverse prior year Adjustments to Controller's Accounts. Enter reversal of last year's Report 15, Column E, Adjustments to Controller's Accounts.
C	Reverse prior year Accruals. Enter reversal of last year's Report 15, Column F, Accruals.
D	Reverse PY Corrections Made by Controller's. Enter reversal of any prior year corrections made by SCO to Report No. 1, Report of Accruals to Controller's Accounts and Report No. 3, Adjustments to Controller's Accounts.
E	Current year Adjustments to Controller's Accounts. Enter from Report No. 3, Adjustments to Controller's Account.
F	Current year Accruals. Enter from Report No. 2, Accrual Worksheet. Use amounts from the last column of Report No. 2 titled "Net Total Accruals Per Agency" and use opposite sign.
G	The total of columns A through F must equal the total of columns H through O.
H - O	Columns H through O must agree with the corresponding nominal accounts, 8000 and 9000 series accounts, on the Pre-Closing Trial Balance, Report No. 7. Use additional columns to identify other accounts as necessary. See 7962 Illustration 1 for detail.
P	<p>Statewide Assessments include assessments for (1) SCO reporting for the Comprehensive Annual Report (GAAP reporting); (2) Finance, Fiscal Systems and Consulting Unit; (3) Financial Information System for California; and (4) SCO – MyCalPAYS.</p> <p>The Fund Administrator will report Statewide Assessments. Obtain amounts from Controller's Journal Entries for these assessments which will display the organization code of the department assessing the charge (e.g., 0840 for SCO, 8860 for Finance.) Do not include statewide assessments for charges recorded against your department's organization code, as these types of assessments are charged to your department's appropriations (e.g., Pro Rata.)</p> <p>CALSTARS departments which submit manual year-end reports will report statewide assessments in Column P. The statewide assessments in Column P will be independent of other figures on Report 15. The total of Column H, Appropriation Expenditures must agree to total expenditures (GL 9000) on the Pre-Closing Trial Balance (Report No. 7). CALSTARS departments should refer to the CALSTARS Procedure Manual for detailed instructions on how to record the transactions.</p> <p>Non-CALSTARS departments will report statewide assessments as expenditures in Column H, Appropriation Expenditures. Total appropriation expenditures on Report 15 must agree to total expenditures on Report 7, the Pre-Closing Trial Balance.</p>

7976 Illustration 2

SAM—RECONCILIATION AND REPORTS

YEAR-END REPORT NO. 19, STATEMENT OF CAPITAL ASSETS GROUP OF ACCOUNTS (Revised 09/10)

7978

This report accounts for the total capital assets of an agency and identifies the fund that purchased the capital assets. Report No. 19 summarizes the information contained in Report No. 18 as of June 30. Submit this report with other year-end reports to the SCO. See SAM Sections 7463 and 8660 for additional information.

A sample of Report No. 19, Statement of Capital Assets Group of Accounts, is shown in the [7978 Illustration](#).

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SAM - RECONCILIATIONS AND REPORTS

(Revised 09/10)

Agency Name and Number		
STATEMENT OF CAPITAL ASSETS GROUP OF ACCOUNTS - REPORT NO. 19		
As of June 30, 20XX		
	Debit Balance	Credit Balance
CAPITAL ASSETS ACCOUNT: 1/		
Tangible Assets		
Land (2310)	\$1,225,000.88	
Building (2321)	2,861,000.00	
Improvements Other Than Buildings (2331)	535,000.00	
Equipment (2341)	425,600.00	
Construction Work in Progress (2350)	-	
Infrastructure - Depreciable (2362)	-	
Intangible Assets		
Computer Software - Amortizable (2411)	125,000.00	
Land use rights - Amortizable (2412)	100,000.00	
Patents, Copyrights, and Trademarks - Amortizable (2413)	50,000.00	
Other Intangible Assets - Amortizable (2414)	-	
Land use rights - Non-Amortizable (2422)	-	
Patents, Copyrights, and Trademarks - Non-Amortizable (2423)	-	
Other Intangible Assets - Non-Amortizable (2424)	-	
Internally Generated Intangible Assets In Progress (2430)	1,000,000.00	
TOTAL CAPITAL ASSETS	\$6,321,600.88	1/
Investment in Capital Assets from: 2/		
General Fund (0001)		4,864,202.86
Capital Outlay Funds (specify fund name and number)		654,856.80
Other Funds (specify name and number)		802,541.22
TOTAL INVESTMENT IN CAPITAL ASSETS		\$6,321,600.88
		1/

1. Physical inventories of capital assets are made at lease once every three years.
 2. Subsidiary capital asset records are in agreement with the general ledger control accounts as show above.

I certify (or declare) under penalty of perjury that the foregoing is true and correct and that I have not violated any of the provisions of Article 4, Chapter 1, Division 4, Title 1, Government Code (commencing with section 1090).

Subscribed and executed this ____ day of _____, 20XX, at _____, California.

Signature of Officer

Type or print name of Officer

Title of Officer

1/ Capital Assets Group of Accounts is self-balancing. Total Capital Assets Group of Accounts must equal Total Investments in Capital Assets.
 2/ Investments in Capital Assets is a credit account used to offset the reported Capital Assets. Investment indicates the sources of the monies from which the Capital Assets are acquired.

7978 Illustration

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YEAR-END REPORT NO. 20, STATEMENT OF FINANCIAL CONDITION

7979

(Revised 03/11)

This report discloses the balances of the assets, liabilities, and fund equity as of June 30. Departments must prepare a Statement of Financial Condition when they account for:

- a. A non-governmental cost fund.
- b. An account within a non-governmental cost fund, such as the Federal Trust Fund and the Special Deposit Fund.

General ledger accounts that require a subsidiary number must be reported individually (e.g., 1400.0001 Due From General Fund).

A sample of Report No. 20, Statement of Financial Condition, is shown in the [7979 Illustration](#).

YEAR-END REPORT NO. 22, STATEMENT OF CONTINGENT LIABILITIES

7980

(Revised 03/11)

This report discloses estimated liabilities such as federal audit exceptions, other audit exceptions, and pending litigation. A Statement of Contingent Liabilities, Report No. 22, is not required if there are no contingent liabilities. In this situation, departments will indicate that there are no contingent liabilities to report in the certification letter to the SCO.

A sample of Report No. 22, Statement of Contingent Liabilities, is shown in the [7980 Illustration](#).

REPORTING CHANGES IN ACCRUALS - SUBSEQUENT EVENTS

7981

(Revised 03/11)

Reporting changes in accruals enable the SCO to more accurately prepare an annual report as required by law.

After issuing its year-end reports, if a department determines there are material differences between amounts accrued as of June 30 and subsequent events (e.g., receipts and expenditures) relating to prior year funds, it will contact the SCO, Division of Accounting and Reporting, at once for instructions. "Material" is defined, for this purpose, as a net change in the total accrued income and the total accrued expenditures of \$100,000 or more. If possible, submit changes to the SCO by October 1.

To determine if material changes have occurred, departments periodically will review their expenditure and income accruals as follows:

- a. Expenditures

Prior year expenditures incurred and abatements received to the date of the review, plus an estimate of prior year expenditures yet to be made and abatements to be collected, will be compared with the amount anticipated when the expenditure accrual was determined.

- b. Income

The total of amounts billed as prior year income and amounts of prior year income received at the date of the review, plus an estimate of prior year income yet to be billed or received, will be compared with the total amount of income anticipated when the income accrual was determined.

If the net effect of (a) and (b) above is \$100,000 or more, departments will contact the SCO for instructions.

Departments will not reopen its prior year accounts to record income changes because such subsequent events are recorded as prior year adjustments in the year they occur. However, if the SCO includes the adjustments in the annual report for expenditures, departments must reopen its accounts and post the adjustment in order for the expenditures in the following year to agree with the records of the SCO.

SAM—RECONCILIATION AND REPORTS

SAM - RECONCILIATIONS AND REPORTS

(Revised 03/02)

Account Number	Account Description	Total
Agency Name and Number		
Fund Name and Number		
STATEMENT OF FINANCIAL CONDITION - REPORT NO. 20		
As of June 30, 20__		
ASSETS		
1313	Accounts Receivable - Revenue	\$30.00
1110	Cash	70.00
1410.0681	Due From Surplus Money Investment Fund	<u>101.68</u>
	TOTAL ASSETS	<u><u>\$201.68</u></u>
LIABILITIES AND FUND EQUITY		
5530	Fund Balance - Unappropriated	<u>\$201.68</u>
	TOTAL LIABILITIES AND FUND EQUITY	<u><u>\$201.68</u></u>
<p>I certify (or declare) under penalty of perjury that the foregoing is true and correct and that I have not violated any of the provisions of Article 4, Chapter 1, Division 4, Title 1, Government Code (commencing with Section 1090).</p> <p>Subscribed and executed this ____ day of _____, 20__ at _____, California.</p> <p align="right">_____ Signature of Officer</p> <p align="right">_____ Type or print name of Officer</p> <p align="right">_____ Title of Officer</p>		

SAM—RECONCILIATION AND REPORTS

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SAM - RECONCILIATIONS AND REPORTS

(Revised 03/02)

Agency Name and Number
Fund Name and Number
STATEMENT OF CONTINGENT LIABILITIES - REPORT NO. 22
As of June 30, 20__

Prepared by: _____
Telephone number: _____

Type of Contingent Liability	Reference or Identification	Estimated Amount	Estimated Date of Payment	Comments
ex. Federal Audit Exception	Federal Audit Number	Dollar Amount	By fiscal year	

I certify (or declare) under penalty of perjury that the foregoing is true and correct and that I have not violated any of the provisions of Article 4, Chapter 1, Division 4, Title 1, Government Code (commencing with Section 1090).

Subscribed and executed this ____ day of _____, 20__ at _____, California.

Signature of Officer

Type or print name of Officer

Title of Officer

SAM—RECONCILIATION AND REPORTS

ANALYSIS OF CASH IN TRANSIT
(Revised 03/11)

7982

Departments will prepare an Analysis of Cash in Transit as of June 30. This analysis is not submitted to the SCO, but kept on file with other year-end reports for audit purposes. A recommended format is shown below.

ANALYSIS OF CASH IN TRANSIT
As of June 30, 20__

Remittance Advice				Controller's Receipt		
Fund	No.	Date	Amount	Total by Fund 1/	No.	Date
0001	1009	6/29	\$ 500		2749	7/3
0001	1010	6/29	1,500		2775	7/6
				\$2,000		
1234	1011	6/29	\$1,000		2781	7/3
1234	1012	6/29	2,500		2799	7/6
				\$3,500		

1/ Must agree by fund with the June 30 balance of Account No. 1150, Cash in Transit to State Treasury.