

SAM—RECONCILIATION AND REPORTS

**YEAR-END REPORT NO. 15,
RECONCILIATION OF AGENCY ACCOUNTS WITH TRANSACTIONS
PER STATE CONTROLLER**
(Revised 3/14)

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 record in their accounting system and include on the 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](#).

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| | | Agency Name and Number | | | | | | | | | | | | | REPORT NO. 15 | | | |
|-----------------------------------|--------------------------------------|--|----------------------------------|--------------------------------------|---------------------|--------------------------|-----------------------------------|-----------------------|-------------------|--|---|---------------------------------------|--|---|---------------------------------------|-------------------------------|--------------------------------|-----------------------|
| | | Fund Name and Number | | | | | | | | | | | | | | | | |
| | | REPORT NO. 15 RECONCILIATION OF AGENCY ACCOUNTS WITH TRANSACTIONS PER STATE CONTROLLER | | | | | | | | | | | | | | | | |
| | | FISCAL YEAR ENDING JUNE 30, 20XX | | | | | | | | | | | | | | | | |
| | | Transactions per Agency Accounts | | | | | | | | | | | | | | | | |
| | | Reverse Prior Year (PY) | | | | | Apply Current Year (CY) | | | | | Revenue (8000) | Refunds to Reversed Appropriators (9891) | Prior Year Appropriation Adjustments (9895) | Prior Year Revenue Adjustments (9892) | Operating Transfers In (9811) | Operating Transfers Out (9812) | Statewide Assessments |
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) | (J) | (K) | (L) | (M) | (N) | (O) | (P) | | | |
| Transactions per Controller | Adjustments to Controller's Accounts | Accruals | Corrections made by Controller's | Adjustments to Controller's Accounts | Accruals | Total of Columns (A)-(F) | Appropriation Expenditures (9000) | Reimbursements (8100) | Revenue (8000) | Refunds to Reversed Appropriators (9891) | Prior Year Appropriation Adjustments (9895) | Prior Year Revenue Adjustments (9892) | Operating Transfers In (9811) | Operating Transfers Out (9812) | Statewide Assessments | | | |
| Item 5555-0001-001 Chp /CY | | | | | | | | | | | | | | | | | | |
| 10 A-Registrations | 24,675,103.72 | | | | 12,410,445.43 | 37,085,549.15 | 37,085,549.15 | | | | | | | | | | | |
| 20 B-Evaluations | 5,861,884.82 | | | | 2,036,655.64 | 7,898,521.46 | 7,898,521.46 | | | | | | | | | | | |
| 30.01 C-Administration | 9,435,268.94 | | | | 2,992,991.88 | 12,428,260.82 | 12,428,260.82 | | | | | | | | | | | |
| 30.02 D-Distributed Admin | 9,432,848.72 | | | | 2,995,832.10 | 12,428,260.82 | -12,428,260.82 | | | | | | | | | | | |
| 60 Clearing Account | 10,687,068.05 | | | | -10,687,068.05 | 0.00 | 0.00 | | | | | | | | | | | |
| 80 Extr reimbursements | -3,424,368.45 | | | -788,931.73 | -1,781,600.01 | -5,974,840.19 | | -5,974,840.19 | | | | | | | | | | |
| 87 Revolving Fund Advance | 500,000.00 | | | | -500,000.00 | 0.00 | | | | | | | | | | | | |
| 88 Advance to SRP | 300,000.00 | | | | -300,000.00 | 0.00 | | | | | | | | | | | | |
| Item 5555-0001-001 Chp /PY | | | | | | | | | | | | | | | | | | |
| 10 A-Registrations | 4,084,368.06 | | | | 1,235,550.21 | 74,046.05 | | | | | 74,046.05 | | | | | | | |
| 20 B-Evaluations | 862,301.97 | | | | 130,777.97 | 28,630.04 | | | | | 28,630.04 | | | | | | | |
| 30.01 C-Administration | 1,428,783.73 | | | | 3,801.34 | -74,812.83 | | | | | -74,812.83 | | | | | | | |
| 30.02 D-Distributed Admin | -5,067,167.35 | | | | -326,353.87 | 0.00 | | | | | 0.00 | | | | | | | |
| 89 Clearing Account | -1,334,785.96 | | | | -440,488.14 | 65,038.87 | | | | | 65,038.87 | | | | | | | |
| 80 E-Rimbursements | -500,000.00 | | | | 500,000.00 | 0.00 | | | | | | | | | | | | |
| 87 Revolving Fund Advance | -200,000.00 | | | | 200,000.00 | 0.00 | | | | | | | | | | | | |
| 88 Advance to SRP | | | | | | | | | | | | | | | | | | |
| Item 5555-0001-001 Chp /PY | | | | | | | | | | | | | | | | | | |
| 10 A-Registrations | 62,999.69 | | | | -208,055.50 | -145,055.81 | | | | | -145,055.81 | | | | | | | |
| 20 B-Evaluations | 5,831.61 | | | | -22,117.88 | -16,286.07 | | | | | -16,286.07 | | | | | | | |
| 30.01 C-Administration | 39,004.69 | | | | -28,835.57 | 10,169.12 | | | | | 10,169.12 | | | | | | | |
| 30.02 D-Distributed Admin | -39,004.69 | | | | 28,835.57 | -10,169.12 | | | | | -10,169.12 | | | | | | | |
| 60 Clearing Account | -172,768.73 | | | | 172,768.73 | 0.00 | | | | | 0.00 | | | | | | | |
| 80 E-Rimbursements | -190.88 | | | | 48,261.48 | 48,070.60 | | | | | 48,070.60 | | | | | | | |
| Revenue - Current Year | -45,091.73 | | | | -222.77 | -45,314.50 | | | -45,314.50 | | | | | | | | | |
| Refunds to Reversed Approp | -4,893.35 | | | | | -4,893.35 | | | -4,893.35 | | | | | | | | | |
| SCO - GAAP Assessments | | | | | | | | | | | | | | | 203.45 | | | |
| DOF - FSCU Assessments | | | | | | | | | | | | | | | 600.50 | | | |
| Fiscal Assessments | | | | | | | | | | | | | | | 10,000.00 | | | |
| TOTAL | 36,573,004.62 | 0.00 | 1,715,368.07 | 0.00 | (766,931.73) | 1,495,026.29 | 39,014,467.25 | -5,974,840.61 | -45,314.50 | -4,893.35 | 55,444.68 | 0.00 | 0.00 | 0.00 | 10,800.95 | | | |

7976 Illustration 1

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SAM – RECONCILIATIONS AND REPORTS

(Revised 03/14)

| 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; and (3) Financial Information System for California.</p> <p>The Fund Administrator will record and 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