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INTRODUCTION TO RECONCILIATIONS AND REPORTS CHAPTER 7900

(Revised 7/2014)

The reconciliations and reports chapter provides general information, reporting requirements, and deadlines for preparing financial reconciliations and reports. It also provides instructions and standard formats for preparing the year-end financial reports. More detailed instructions for preparing the year-end financial 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. Departments that use the Financial Information System for California (FI$Cal) will refer to FI$Cal's website: http://www.fiscal.ca.gov/

RECONCILIATIONS - GENERAL **7901**
(Revised 7/2014)

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 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 show the preparer's name, reviewer's name, date prepared, and date reviewed. 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 6/14)

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 financial reports and reconciliations are available in the CALSTARS Procedures Manual at the Department of Finance website: http://www.dof.ca.gov/Accounting/CALSTARS/CALSTARS_FAQs/.

DEPARTMENTS USING FI$CAL **7905**
(New 7/2014)

Departments that use FI$Cal will refer to job aids and other materials at FI$Cal's website (http://www.fiscal.ca.gov/access-fiscal/FISCalJobAidsandTrainingTips.html) together with the guidelines and instructions presented within SAM.

RECONCILIATION OF DEPARTMENT'S ACCOUNT BALANCES WITH SCO BALANCES **7921**
(Revised 6/14)

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 14-04, Attachment 1 for the responsibilities and authority of fund administrators and fund users for both non-shared and shared funds. One of the responsibilities of a fund administrator and a fund user 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 and fund users of both non-shared 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

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 8/2015)

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 their State Controller's Office (SCO), Centralized Treasury Trust System Account Statement 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.

SCO provides a monthly Centralized Treasury Trust System Account Statement (CTS 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 CTS statement shows the check number, date paid, 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. On October 1, 2010, all agency checks were converted to electronic images and were made 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 ItemProc@sto.ca.gov.

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

PROPERTY RECONCILIATION **7924**
(Revised 4/2015)

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 1310.7, Statewide Property Inventory.

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

CALENDAR OF REPORTS AND ACTIONS **7930**
(Revised 3/14)

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
February 1	Bank Statements for Accounts Outside the State Treasury with Balances as of December 31	State Treasurer's Office (STO), Collateral Management Section	19462, 19463
(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)	State Controller's Office (SCO), Division of Accounting and Reporting (DAR)	7952-7967 7976-7977 7979
July 31	Dishonored Checks for Agency Accounts	STO	8043
August 20	Year-end financial reports (all other funds) excluding Report 13	SCO, DAR	7952-7967 7976-7977 7979

(Continued)

(Continued)
CALENDAR OF REPORTS AND ACTIONS **7930** (Cont. 1)
(Revised 3/14)

Due Date	Name of Report or Action	Department or Other Government Requiring Report	SAM Section(s) Reference
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	7975
August 20	Bank Statements for Accounts Outside the State Treasury with Balances as of June 30	STO, Collateral Management Section	19462, 19463
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 Nov. 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 (EDD)	8422.116
October 1	Reporting Changes in Accruals-Subsequent Events	SCO, DAR	7981

(Continued)
CALENDAR OF REPORTS AND ACTIONS **7930** (Cont. 2)
(Revised 3/14)

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 (BOE)	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

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 FINANCIAL REPORTS—GENERAL **7950**
(Revised 6/14)

The SCO annually issues detailed instructions to departments for the preparation and submission of year-end financial reports. Departments must have SCO preapproval to utilize computer generated reports.

Departments will prepare a separate set of year-end financial 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 financial reports as soon after June 30 to meet the required due dates and to estimate accruals with reasonable accuracy. See SAM section 7930 for Calendar of Reports and Actions due dates. See SAM 7951 Illustration for List of Required Year-End Financial Reports and their distribution. Departments should plan for additional distribution of all standard reports to meet their internal management needs.

In order for departments to meet their deadlines, the following is recommended:

a. Issue a year-end work plan. List the specific year-end activities, due dates, responsibilities, and other important information for the timely completion of year-end financial reports.
b. Keep accounting staff trained in the year-end financial report preparation procedures.
c. Keep all phases of accounting current during the fiscal year. All reconciliations should be kept current and reconciling items should be corrected on a timely basis. See SAM section 7901 – 7924 for additional information on reconciliations.
d. Do as much work as possible on year-end financial reports before June 30. Departments should start work on problem areas early so that sufficient time is allocated for the timely resolution of issues anticipated in the current year. CALSTARS departments experiencing or expecting serious difficulty in completing the required year-end financial reports on time should contact the Finance, CALSTARS Client Support Unit. Other departments should contact Finance, FSCU for assistance.
e. Schedule vacations so they will not conflict with the preparation of the year-end financial reports.
f. 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.

(Continued)

(Continued)

YEAR-END FINANCIAL REPORTS—GENERAL **7950** (Cont. 1)

(Revised 6/14)

g. Departments will submit year-end financial reports to the SCO as soon as completed rather than hold them until the final submission date.
h. Throughout the year, departments will review the condition of their cash, appropriation, and category balances to determine if sufficient funds will be available to meet expenditures. If sufficient funds are not available, 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 Publishing, and Prison Industries) to the appropriation it was originally withdrawn from.
i. Departments will estimate receivable and payable accruals when it is not possible to obtain actual documentation. Lists of all accrual documents, estimated accruals, and amounts will be retained for audit purposes.
j. Departments will provide deadlines and instructions to employees for submitting documents necessary to prepare the year-end financial reports (e.g., travel expense claims, purchase documents, and invoices).

(Continued)

(Continued)
YEAR-END FINANCIAL REPORTS—GENERAL **7950** (Cont. 2)
(Revised 6/14)

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

Subject	**SAM Section Reference**
Accruals and Adjustments – Standard Entries	10600 - 10615
Accruals to Trust Accounts – Trust and Agency Funds	19305
Allotment-Expenditure Accounting • Year-End Accruals • One-Year Appropriations • Continuing Appropriations	8380 8381 8382
Change in Method of Accrual	8793
Closing Entries	10650 - 10651
Controller's Accounts • General • Year-End Accruals	8800 8860
Expenditures	10210
Federal Trust Funds	17130
Income • 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

LIST OF YEAR-END REPORTS AND THEIR DISTRIBUTION **7951**
(Reviewed 9/2014)

The chart shown in the 7951 Illustration lists the required year-end financial 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.

LIST OF REQUIRED YEAR-END FINANCIAL REPORTS

(Revised 09/14)

No.	Year-end Report d/	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		7952
2	Accrual Worksheet	a/	X			X		7953
3	Adjustments to Controller's Accounts	576 c/	X	X		X		7955
4	Statement of Revenue (includes reconciliation with Controller's Accounts	Q26 b/	X			X		7956
5	Final Reconciliation of Controller's Accounts with Final Budget Report	573 c/	X			X		7957
6	Final Budget Report	B06 b/	X	X h/		X f/		7961
7	Pre-Closing Trial Balance	G02 b/	X	X		X		7962
8	Post-Closing Trial Balance	G02 b/	X	X		X		7962
9	Analysis of Change in Fund Balance (Statement of Operations)	G04 b/		X		X		7963
10	Analysis and Reconciliation Revolving Fund Accountability	a/	X	X				7965
11	Bank Reconciliation	a/	X	X				7967
13	Report of Expenditures of Federal Funds	Q34 b/		X	X	X		7974
14	Report of Accounts Outside the State Treasury (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 fund)	G05 b/	X	X		X		7977
19	Statement of Capital Assets Group of Accounts (1 report per department)	G05 b/	X	X		X		7978
20	Statement of Financial Condition	G04 b/		X		X		7979
22	Statement of Contingent Liabilities	a/	X	X e/		X		7980

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_reporting.html. Departments may produce these forms by personal computer, if prior 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 (IMS) Code.
h/ To support Past/Prior Year expenditures during the budget development process.

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

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

C-15
State Treasurer's Office
Collateral Management Section
P.O. Box 942809
Sacramento, CA 94209-0001

7951 Illustration

YEAR-END REPORT NO. 1, **7952**
REPORT OF ACCRUALS TO CONTROLLER'S ACCOUNTS
(Revised 03/13)

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.

(Revised 03/13)

REPORT NO 1 Form 571A (REV. 3/10)

CONTROLLER'S USE ONLY			
Document No.	C C Y Y M M D D	Fund	Agy

Report of Accruals to Controller's Accounts

June 30, 20XX

Page 1 of 3

Agency (name and number)		Fund (name and number)
Agency (5555)		GENERAL FUND (0001)
Name of Contact Person (Please Type or Print)	Title	Telephone Number
U. R. Dunne	ACCOUNTING ADMINISTRATOR	445-0000

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 to the provisions of Article 4, Chapter 1, Division 4, Title 1, Government Code (commencing with Section 1090).

Subscribed and executed this 31st *day of* July 20 xx *, at* Sacramento *, California*

AUTHORIZED SIGNATURE U. R. Dunne

ACCOUNT TITLE	ENCUMBRANCES	DC	ACCOUNT	AMOUNT	DC
GENERAL CASH			1110	381,790.28	D
REVOLVING FUND CASH			1130	26,364.03	D
CASH ON HAND			1190	50.00	D
ACCOUNTS RECEIVABLE-ABATEMENTS			1311	204.00	D
ACCOUNTS RECEIVABLE-REIMBURSEMENTS			1312	880.00	D
ACCOUNTS RECEIVABLE-REVENUE			1313		
ACCOUNTS RECEIVABLE-OTHER			1319	920,279.57	D
ALLOWANCE FOR UNCOLLECTIBLE ACCOUNTS (CREDIT BAL.)			1390		
DUE FROM OTHER FUNDS			① 14100006	951,922.98	D
DUE FROM OTHER APPROPRIATIONS	90,250.00	D	② 14204260	5,896,771.80	D
Net Debits / Credits	90,250.00	D	Net Debits / Credits	8,178,262.66	D

1/ Specify the funds to which this pertains.
2/ Specify the four-digit org code to which this pertains.

ORIGINAL – State Controller's Office, Division of Accounting and Reporting

7952 Illustration 1

(Revised 03/13)

REPORT NO 1 Form 571B (REV. 3/10)

CONTROLLER'S USE ONLY			
Document No.	C C Y Y M M D D	Fund	Agy

Report of Accruals to Controller's Accounts

June 30, 20XX

Page 2 of 3

Agency (name and number): Agency (5555)

Fund (name and number): GENERAL FUND (0001)

ACCOUNT TITLE	ENCUMBRANCES	D C	ACCOUNT		AMOUNT	D C
DUE FROM OTHER GOVERNMENTAL ENTITIES			1590		1,185.00	D
PROVISION FOR DEFERRED RECEIVABLES (CREDIT BAL.)			① 1600	01319	920,279.57	C
EXPENSE ADVANCES			1710		7,263.10	D
ACCOUNTS PAYABLE	④ 1.368.724.70	C	3010		2,823,618.29	C
CLAIMS FILED			3020		311,448.99	C
DUE TO OTHER FUNDS			② 3114	0044	352,526.31	C
DUE TO OTHER APPROPRIATIONS			③ 3115	4260	10,839,098.80	C
DUE TO LOCAL GOVERNMENT			3220			
REVENUE COLLECTED IN ADVANCE			3410			
REIMBURSEMENTS COLLECTED IN ADVANCE			3420		120,436.00	C
UNCLEARED COLLECTIONS			3730		193,805.48	C
PREPAYMENTS TO ARCHITECTURE REVOLVING FUND			1730	0602	28,000.00	D
RESERVE FOR ARCHITECTURE REVOLVING FUND			5330	0602	28,000.00	C
Net Debits / Credits	1,368,724.70	C		Net Debits / Credits	15,552,765.34	C

1/ Specify the receivable account to which this pertains.
2/ Specify the funds to which this pertains.
3/ Specify the four-digit org code to which this pertains.
4/ Must be equal to the encumbrance debits and credits shown for the appropriation accounts (not including reimbursements) on Form 571-C

ORIGINAL - State Controller's Office, Division of Accounting and Reporting

7952 Illustration 2

(Revised 06/09)

Page 3 of 3

FORM 571-C (4/97)
CONTROLLER'S USE ONLY
DOCUMENT NO:

FUND: 0001000 GENERAL FUND

AGENCY: Agency (5555)

DATE:

STATE CONTROLLER'S OFFICE

REPORT OF ACCRUALS TO CONTROLLER'S ACCOUNTS
JUNE 30, 20__

REPORT NO: 1
PAGE NO: 1
CONTROLLER'S USE ONLY
CURSORY REVIEW ____
COMP. INPUT ____
EXPENDITURES ____
REVENUES ____
WORKSHEET/ACCUM. ____

ACCOUNT DESCRIPTION	① ② **ENTER** ENCUMBRANCE	D/C	FY	M	REF	CA	PG	EL	COM	TSK	T	SFUND	B	ACCT	**ENTER** ACCRUAL AMOUNT	③ D/C
A-AIR QUALITY STANDARDS	① 1,267,070.53	D	2008		001		10				D				2,652,800.26	D
B-AIR QUALITY CONTROL	① 88,487.87	D	2008		001		20				D				1,123,686.76	D
C-STATE ADMINISTRATION	① 135,583.00	D	2008		001		30	01			D				619,920.75	D
D-STATE ADMINISTRATION-DISTRIB	① 135,583.00	C	2008		001		30	02			D				619,920.75	C
CALSTARS CLEARING ACCOUNT			2008		001		99				D				1,586,654.71	C
E-REIMBURSEMENTS	② 90,250.00	C	2008		001	90					F				2,950,135.81	C
REVOLVING FUND ADVANCE			2008		001	97					D				100,000.00	C
AIR QUALITY STANDARDS			2008		501		10								8,304,300.00	D
A-AIR QUALITY STANDARDS	① 13,166.30	D	2007		001		10				D				18,778.59	D
B-AIR QUALITY CONTROL			2007		001		20				D					
D-STATE ADMINISTRATION			2007		001		30	01			D					
E-STATE ADMINISTRATION-DISTRIB			2007		001		30	02			D					
CALSTARS CLEARING ACCOUNT			2007		001		99				D				36,592.35	D
F-REIMBURSEMENTS	②		2007		001	90					F				123,789.76	C
MISCELLANEOUS REVENUE			2008								R			161400	1,075.00	C
REFUNDS TO REVERTED APPNS			2007								R			500000		
NET DEBITS/CREDITS	1,278,474.70	D										NET DEBITS/CREDITS			7,374,502.68	D

1/ Amounts, in aggregate (not including reimbursements, "CA" 90), must equal encumbrance credit amount for GL 3010 on Form 571B
2/ Reimbursement amounts, in aggregate, must equal encumbrance debit amount for the respective GLA on Form 571A
3/ The debits and credits are reversed on the Accrual Worksheet.

7952 Illustration 3

YEAR-END REPORT NO. 2, ACCRUAL WORKSHEET **7953**
(Revised 03/11)

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.
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.

(Revised 03/02)

AGENCY NAME AND NUMBER
FUND NAME AND NUMBER
ACCRUAL WORKSHEET
JUNE 30, 20__

REPORT NO.2

		General Cash 1110 Add	Revolving Fund Cash 1130 Add	Cash on Hand in Agency 1190 Add	Accounts Receivable Abate-ments 1311 Add	Accounts Receivable Reimb. 1312 Add	Accounts Receivable Other 1315/1319/ 1380 Add	Due from Other Funds/ Govts 1400/1500 Add	Expense Advances 1710 Add	Due to Other Funds Funds 3110 Deduct	Due to Other Govts 3210/3220/ 3290 Deduct	Accounts Payable 3010 Deduct	Claims Filed 3020 Deduct	Deferred Credits 1600/3730/ 3400 Deduct	NET TOTAL ACCRUALS PER AGENCY 1/
Item 5555-001-0001,Chapter 324/C.Y.															
10	A - Registrations									9,267,350.72	235,052.22	1,527,842.04	1,380,200.45		(12,410,445.43)
20	B - Evaluations									1,253,963.75	82,513.22	354,301.42	345,878.25		(2,036,656.64)
30.01	C - Administration									1,966,221.64		595,020.24	431,750.00		(2,992,991.88)
30.02	D - Distributed Admin									(1,968,861.86)		(595,020.24)	(431,750.00)		2,995,632.10
99	Clearing Acct	4,629.10			7,194.41			10,955,275.44							10,967,098.95
90	E - Reimbursements	55,904.99				80,577.27		1,645,117.75							1,781,600.01
97	Revolving Fund Advance		500,000.00												500,000.00
Item 5555-001-0001,Chapter 282/P.Y.															
10	A - Registrations									935,157.65	47,264.74	235,753.62	17,374.20		(1,235,550.21)
20	B - Evaluations									101,759.19	13,917.41	10,461.99	4,639.38		(130,777.97)
30.01	C - Administration									3,901.34					(3,901.34)
30.02	D - Distributed Admin									(3,901.34)					3,901.34
99	Clearing Acct	141.30			3,116.88			323,095.69							326,353.87
90	E - Reimbursements					25,089.51		415,398.63							440,488.14
Revenue - Current Year															
0141200 Sale of Documents		151.00													151.00
0161400 Miscellaneous Revenue		71.77													71.77
Miscellaneous Accounts															
Provision for Deferred Receivables							479,956.19							479,956.19	0.00
Uncleared Collections		119,850.41												119,850.41	0.00
Reimbs Collected in Adv		34,851.21												34,851.21	0.00
Sub-Total		215,599.78	500,000.00	0.00	10,311.29	105,666.78	479,956.19	13,338,887.51	0.00	11,555,591.09	378,747.59	2,128,359.07	1,748,092.28	634,657.81	(1,795,026.29)
Revolving Fund Adjustment			(420,200.54)	2,850.00					17,000.00			(220,018.26)	(180,332.28)		0.00
Total Fund 0001		215,599.78	79,799.46	2,850.00	10,311.29	105,666.78	479,956.19	13,338,887.51	17,000.00	11,555,591.09	378,747.59	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

YEAR-END REPORT NO. 3,
ADJUSTMENTS TO CONTROLLER'S ACCOUNTS **7955**
(Revised 03/13)

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.

(Revised 03/13)

REPORT NO. 3 Form 576 A (Rev. 3/10)

SCO USE ONLY			
Document No.	C C Y Y M M D D	Fund	Agency
B			

Adjustments to Controller's Accounts

June 30, 20XX

Page 1 of 2

Agency Name and Number	Fund Name and Number	
Agency (5555)	**General Fund (0001)**	
Name of Contact Person, Title	Telephone Number	Email Address
Jane Smith, Accounting Administrator	**(916) 444-5555**	Jsmith@Agency.ca.gov

ACCOUNT TITLE		ACCOUNT	AMOUNT	DC
DUE FROM OTHER FUNDS	① 1 4 1 0			
DUE FROM OTHER APPROPRIATIONS	② 1 4 2 0			
DUE TO OTHER FUNDS	① 3 1 1 4			
DUE TO OTHER APPROPRIATIONS	② 3 1 1 5			
REIMBURSEMENTS COLLECTED IN ADVANCE	3 4 2 0		768,931.73	D
			768,931.73	**D**

ORIGINAL - State Controller's Office, Division of Accounting and Reporting

1/ Specify the funds to which this pertains.
2/ Specify the four-digit org code to which this pertains.

NOTE: Adjusting entries must be accompanied by an attachment (e.g. transaction request) explaining the reason for the adjustment.

7955 Illustration 1

FORM 576 B (5/89)
CONTROLLER'S USE ONLY
DOCUMENT NO 0840 DATE

3

PAGE NO: 2 of 2
CONTROLLER'S USE ONLY

FUND 001000 GENERAL FUND

AGENCY. STATE AGENCY

STATE AGENCY
ADJUSTMENTS TO CONTROLLER'S ACCOUNTS
JUNE 30, 19XX

COMP INPUT
EXPENDITURES
REVENUES
WORKSHEET/ACC ACCUM.

ACCOUNT DESCRIPTION	FY	REF	CA	PG	EL	COM	TSK	I	FUND	ACCT	**ENTER** ACCRUAL AMOUNT	D/C
A PERSONAL SERVICES	83	001	10					D			$2,123.45	C ①
B OPERATING EXP & EQUIP	83	001	30					D			10,653.41	D ②
C REFUNDS OF TAXES, LICENSES AND OTHER FEES	83	001	33					D				
E AMOUNT PAYABLE FROM THE AERONAUTICS ACCOUNT, STATE	83	001	7E					F	041000		6,346.51	C ③
F AMOUNT PAYABLE FROM THE MOTOR VEHICLE FUEL ACCOUNT	83	001	7F					F	061000			
G AMOUNT PAYABLE FROM THE STATE SCHOOL BUILDING AID	83	001	7G					F	739000			
H AMOUNT PAYABLE FROM THE FEDERAL TRUST FUND	83	001	7H					F	890000			
I AMOUNT PAYABLE FROM NON GOVERNMENTAL COST FUND	83	001	7I					F	988000			
	83	001	7J					F	001000			
	83	001	7K					F	001000			
	83	001	7L					F	051000			
D REIMBURSEMENTS	83	001	90					F	001000			
	83	001	91					F	001000			
REVOLVING FUND ADVANCE	83	001	97					D				
ADV TO SER REVOLVING FUND- OTHER SERVICES	83	001	98					D				
ADV TO SER REVOLVING FUND--PRINTING	83	001	99					D				
A PERSONAL SERVICES	82	001	10					D				
B OPERATING EXP & EQUIP	82	001	70					D			4,206.90	C
C REFUNDS OF TAXES, LICENSES AND OTHER FEES	82	001	73					D				
E AMOUNT PAYABLE FROM THE AERONAUTICS ACCOUNT STATE	82	001	7E					F	041000			
F AMOUNT PAYABLE FROM THE MOTOR VEHICLE FUEL ACCOUNT	82	001	7F					F	061000			
G AMOUNT PAYABLE FROM THE RETAIL SALES TAX FUND	82	001	7G					F	094001			
								Net Debits/Credits			$2,123.45	C

State of California

TO: State Controller's Office
Division of Accounting
1227 "O" Street, Room 500
Sacramento, CA 95814

DATE:

LETTER NO.:

FROM:

SUBJECT: Claim Correction Request

Claim Schedule No.
Paid by Warrant(s) No.
Date Paid:
Amount to be Corrected:

Reason for Correction: (Explain how error occurred.)

Was Charged:
Fund Title:
Account Description:
Legal Reference:
Controller's Account No.: $_____

Should be Charged:
Fund Title:
Account Description:
Legal Reference:
Controller's Account No.: $_____

Questions regarding this matter may be directed to _____ (Name)
_____ at _____
Phone (ATSS)

_____
Signature

_____
Name

_____
Title

State of California

TO: State Controller's Office
Division of Accounting
1227 "O" Street, Room 500
Sacramento, CA 95814

DATE:

LETTER NO.:

FROM:

SUBJECT: Correction of Controller Journal No. _____
Dated _____

Reason for Correction: (Explain how error occurred.)

Debit:
Fund Title:
Account Description:
Legal Reference:
Controller's Account No.: $_____

Credit:
Fund Title:
Account Description:
Legal Reference:
Controller's Account No.: $_____

Questions regarding this matter may be directed to _____ (Name)
_____ at _____
Phone (ATSS)

_____
Signature

_____
Name

_____
Title

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.

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 General 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	11,219.35	
	Total Revenue		45,314.50

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/	0.00	
Total Reconciling Factors		222.77
Total Revenue per Statement of Revenue		45,314.50

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

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.

7956 Illustration

YEAR-END REPORT NO. 5, 7957
FINAL RECONCILIATION OF CONTROLLER'S ACCOUNTS WITH
FINAL BUDGET REPORT
(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.

(Revised 03/02)

REPORT NO. 5

FINAL RECONCILIATION OF CONTROLLER'S ACCOUNTS
WITH FINAL BUDGET REPORT/AGENCY RECORDS STD 573 (04/1997)

JUNE 30, 20___

MAILCODE: A-10
AGENCY: 5555
FUND: 0001000 GENERAL FUND
FY: 2xxx ITEM: 001

CHAPTER NO.: 324/CY	ITEM NO.: EXPENDITURES	5555-001-0001 APPROPRIATION BALANCE
JUNE 30 ACCOUNT BALANCE PER STATE CONTROLLER'S RECORDS	38,082,399.26	-517,600.74
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)

7957 Illustration

YEAR-END REPORT NO. 6, FINAL BUDGET REPORT **7961**
(Revised 6/14)

At year-end, departments will prepare a Final Budget Report, Report No. 6. This report presents a summary status of appropriations including expenditures, encumbrances, and balances as of June 30 for each appropriation.
This report is not submitted to the SCO, but is kept on file for year-end financial reporting and audit purposes, except for CALSTARS departments that submit automated statements. This report will be used to support past/prior year expenditures during the budget development process.

A sample of Report No. 6, Final Budget Report, is shown in the 7961 Illustration 1 and Illustration 2.
Refer to SAM section 7940 for quarterly reporting.

(Revised 06/14)

Report No. 6

Agency Name and Number
FINAL BUDGET REPORT
Fund Name and Number
For the fiscal year July 1, 20XX to June 30, 20XX

All programs

FFY	PROGRAM/CAT	AT	APPROPRIATION DESCRIPTION	APPROPRIATIONS (ADJUSTED)	EXPENDITURES	ENCUMBRANCE/ ALLOCATED ENCUMBRANCE	BUDGETARY EXPENDITURES	BALANCE
REGULAR APPROPRIATIONS								
20XX	10-00-000-000	00	*PROGRAM 10 NAME*	236,672.74-	16,003.53	0.00	16,003.53-	220,669.21-
20XX	20-00-000-000	00	*PROGRAM 20 NAME*	590,754.71-	2,106.49	0.00	2,106.49-	588,648.22-
20XX	30-00-000-000	00	*PROGRAM 30 NAME*	681,458.35-	9,383.88	0.00	9,383.88-	672,074.47-
20XX	40-01-000-000	00	*ADMINISTRATION (CHARGES)*	32,664.08-	2,407.55	0.00	2,407.55-	30,256.53-
20XX	40-02-000-000	00	*DISTRIBUTED ADMINISTRATION (RECOVERIES)*	32,664.08	2,407.55-	0.00	2,407.55	30,256.53
TOTAL FOR REGULAR APPROPRIATIONS				1,508,885.80-	27,493.90	0.00	27,493.90-	1,237,456.59-
SCHEDULED REIMBURSEMENTS								
20XX	90		*SCHEDULED REIMBURSEMENTS*	1,347,625.35	0.00	0.00	0.00	1,347,625.35
TOTAL FOR SCHEDULED REIMBURSEMENTS				1,347,625.35	0.00	0.00	0.00	1,347,625.35
*TOTAL REFERENCE 001				161,260.45-	27,493.90	0.00	27,493.90-	133,766.55-

7961 Illustration 1

(Revised 06/14)

Agency Name and Number
FINAL BUDGET REPORT
Fund Name and Number
For the fiscal year July 1, 20XX to June 30, 20XX

Report No. 6

Report as of June 30 includes year-end accruals pursuant to State Administrative Manual instructions.

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 Sacramento, California.

_____
SIGNATURE OF OFFICER

First and Last Name
TYPE OR PRINT NAME OF OFFICER

Title of Signer
TITLE OF FISCAL OFFICER

I certify (or declare) that the expenditures shown on this budget report have been made for the purposes stated in the budget, as implemented by the Budget Act, except as the purposes stated have been revised, in accordance with law, by the Department of Finance subsequent to the enactment of the Budget Act.

_____
SIGNATURE OF HEAD OF STATE AGENCY

First and Last Name
TYPE OR PRINT NAME

Title of Signer
TITLE

7961 Illustration 2

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.

SAM - RECONCILIATIONS AND REPORTS

(Revised 03/02)

Agency Name and Number
PRE-CLOSING TRIAL BALANCE - REPORT NO. 7
Fund Name and Number
As of June 30, 20 ___

ACCT NO.	ACCOUNT TITLE	DEBIT	CREDIT
1110	General Cash	215,599.78	
1130	Revolving Fund Cash	79,799.46	
1190	Cash on Hand	2,850.00	
1311	Accounts Receivable - Abatements	10,311.29	
1312	Accounts Receivable - Reimbursements	105,666.78	
1315	Accounts Receivable - Dishonored Checks	2,364.00	
1319	Accounts Receivable - Other	94,500.52	
1380	Contingent Receivables	383,091.67	
1410.0014	Due From Hazardous Waste Control Acct	1,843,538.16	
1420	Due From Other Appropriations	11,278,371.13	
1590	Due From Other Governmental Entities	216,978.22	
1600.01315	Provision for Deferred Rec.-Dishonored Cks		2,364.00
1600.01319	Provision for Deferred Rec. - A/R Other		94,500.52
1600.01380	Provision for Deferred Rec. -Contingent Rec		383,091.67
1710	Expense Advances	17,000.00	
3010	Accounts Payable		1,908,340.81
3020	Claims Filed		1,567,760.00
3114.0044	Due to Motor Vehicle Acct		273,951.93
3115	Due to Other Appropriations		11,281,639.16
3210	Due to Federal Government		132,561.66
3220	Due to Local Government		94,686.90
3290	Due to Other Governmental Entities		151,499.03
3400	Advance Collections		34,851.21
3730	Uncleared Collections		119,850.41
5570	Fund Balance - Clearing Account		37,219,440.96
8000	Revenue		45,314.50
8100	Reimbursements		5,974,840.19
9000	Appropriation Expenditures	44,984,070.61	
9891	Refunds to Reverted Appropriations		4,893.35
9893	Prior Year Appropriations Adjustments	55,444.68	
		59,289,586.30	59,289,586.30

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

7962 Illustration 1

SAM - RECONCILIATIONS AND REPORTS

(Revised 03/02)

Agency Name and Number
POST-CLOSING TRIAL BALANCE - REPORT NO. 8
Fund Name and Number
As of June 30, 20 ___

ACCT NO.	ACCOUNT TITLE	DEBIT	CREDIT
1110	General Cash	215,599.78	
1130	Revolving Fund Cash	79,799.46	
1190	Cash on Hand	2,850.00	
1311	Accounts Receivable - Abatements	10,311.29	
1312	Accounts Receivable - Reimbursements	105,666.78	
1315	Accounts Receivable - Dishonored Checks	2,364.00	
1319	Accounts Receivable - Other	94,500.52	
1380	Contingent Receivables	383,091.67	
1410.0014	Due From Hazardous Waste Control Acct	1,843,538.16	
1420	Due From Other Appropriations	11,278,371.13	
1590	Due From Other Governmental Entities	216,978.22	
1600.01315	Provision for Deferred Rec.-Dishonored Cks		2,364.00
1600.01319	Provision for Deferred Rec. - A/R Other		94,500.52
1600.01380	Provision for Deferred Rec. -Contingent Rec		383,091.67
1710	Expense Advances	17,000.00	
3010	Accounts Payable		1,908,340.81
3020	Claims Filed		1,567,760.00
3114.0044	Due to Motor Vehicle Acct		273,951.93
3115	Due to Other Appropriations		11,281,639.16
3210	Due to Federal Government		132,561.66
3220	Due to Local Government		94,686.90
3290	Due to Other Governmental Entities		151,499.03
3400	Advance Collections		34,851.21
3730	Uncleared Collections		119,850.41
5570	Fund Balance - Clearing Account	1,795,026.29	
		16,045,097.30	16,045,097.30

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

7962 Illustration 2

YEAR-END REPORT NO. 9, 7963
ANALYSIS OF CHANGE IN FUND BALANCE (STATEMENT OF OPERATIONS)
(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.

9

.....
(AGENCY)

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

	Account No.
Fund Balance —Unappropriated, July 30, 19__	5530
Additions:	
Revenue	8000
Operating Transfers In	9811
Other Additions[1/]	9821, 9891, 9893 (if a credit balance)
Total Additions	
Deductions:	
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__

.....

	Account No.
Fund Balance, July 1, 19XX	
Fund Balance — Unappropriated	5530
Additions:	
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	
Deductions:	
Operating Expenses (or Expenditures) (furnish supporting statement)[1/]	9000, 8100
Capital Contributions (Permanent) returned during the Fiscal Year	

7963 Illustration

(not unused prepayments or loans)[2/] 5100
Other Deductions[3/] 1400, 9812
Total Deductions

Fund Balance, June 30, 19XX
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.

7963 Illustration

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__

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

1/ List each account title and amount separately

7963 Illustration

The general form of the Analysis of Change in Fund Balance will be as follows:

9

(AGENCY)
ANALYSIS OF CHANGE IN FUND BALANCE
For the Special Deposit fund
Fiscal Year Ended June 30, ____

Fund Balance, July 1, 19__

Additions: 1/
- Receipts for Depositors 2/
- Receipts from the Federal Government
- Gifts and Grants Received 3/
- Unclaimed Checks and Deposits
- Other Additions 8/

Deductions: 1/
- Payments to and for Depositors 2/
- Operating Expenditures 4/
- Operating Transfers Out 5/
- Transfers to Controller's Accountability 6/
- Other Deductions 7/

Fund Balance, June 30, 19__

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" represent 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 Expenditures" represents expenditures from Special Trusts which are made for the purpose for which the trust was established.

5/ "Operating Transfers Out" consists of transfers caused by miscellaneous types of transactions.

6/ "Transfers to Controller's Accountability" represents the debits to Account No. 5530 for unclaimed checks and deposits ordered into the State Treasury.

7/ List each account title and amount separately.

7963 Illustration

(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.

7963 Illustration

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 is an "Other Deduction."

7963 Illustration

(AGENCY)
ANALYSIS OF CHANGE IN FUND BALANCE
For a Retirement Fund
Fiscal Year Ended June 30, 19__

	Account No.
Fund Balance — Unappropriated, July 1 19XX	5530
Additions:	8090
Member Contributions	
Employer Contributions	
State	
Public Agencies	
Income from Investments	
Subrogation Collections	
Other Additions[1/]	
Deductions:	9000, 9812
Contributions Refunded (Including Interest)	
Death Benefits Paid	
Retirement Allowance Paid	
Subrogation Payments	
Other Deductions[1/]	
Total	
Fund Balance — Unappropriated, June 30, 19XX	5530

1/ List each account title and amount separately

(AGENCY)
ANALYSIS OF CHANGE IN FUND BALANCE
For Trust and Agency Fund
(Derived from Federal Sources)
Fiscal Year Ended June 30, 19__

	Account No.
Fund Balance — Unappropriated, July 1, 19XX	5530
Additions:	
Federal Grants and Contacts	8020
Operating Transfers In	9811
Other Additions[1/]	8000
Total Additions	
Deductions:	
Operating Expenditures[2/]	9000, 8020
State Operations $_____	
Local Assistance $_____	

7963 Illustration

Operating Transfers Out	9812
Other Deductions[1/]	9000
Total Deductions	
Fund Balance — Unappropriated, June 30, 19XX	5530

1/ List each account title and amount separately

2/ Operating Expenditures (9000) less Federal Grants and Contracts (8020).

7963 Illustration

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.

(Revised 03/02)

Agency Name and Number
ANALYSIS AND RECONCILIATION OF
REVOLVING FUND ACCOUNTABILITY, REPORT NO. 10
As of June 30, 20___

		DETAIL	TOTAL
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	600.00	850.00
3.	Advances:		
	a. Salary	1,000.00	
	b. Travel	500.00	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/		1,700.00
6.	Amount of revolving fund withdrawn from appropriation or pursuant to statute		$15,350.00

1/ Excluding salary and travel advances to employees

7965 Illustration

YEAR-END REPORT NO. 11, BANK RECONCILIATION **7967**
(Revised 6/14)

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 financial reports for audit purposes.

A sample of Report No. 11, Bank Reconciliation, is shown in the 7967 Illustration.

(Revised 06-14)

Report No. 11

AGENCY NAME AND NUMBER
GENERAL CHECKING ACCOUNT RECONCILIATION, NO. ____
For Period Ending June 30, 20 ____

	Beginning Balance as of May 31, 20 __	Receipts ADD	Disbursements DEDUCT	Ending Balance as of June 30, 20 __
PER CONTROLLER'S 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
SCO Reconciling Items:				
1. Ck #452-671110 for $50,000.00, Redeemed for $40,000.00			10,000.00	-10,000.00
ADJUSTED SCO 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 ####	217,800.00	1,833,300.00	1,946,900.00	104,200.00
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
TOTAL BOOK BALANCE	**450,000.00**	**5,030,000.00**	**5,190,000.00**	**290,000.00**
Cash Reconciling Items:				0.00
ADJUSTED BOOK BALANCE	**$450,000.00**	**$5,030,000.00**	**$5,190,000.00**	**$290,000.00**

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

7967 Illustration

YEAR-END REPORT NO. 13,
REPORT OF EXPENDITURES OF FEDERAL FUNDS **7974**
(Revised 6/2015)

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. Encumbrances shall include commitments that will become expenditures after June 30 when goods or services are received. For additional guidance on year-end financial reporting, refer to SAM section 17130.

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.

For reporting requirements for the annual Single Audit, refer to SAM section 7974.1.
A sample of Report No. 13 is shown in the 7974 Illustration.

(Reviewed 6/2015)

Department Name and Organization Code
REPORT OF EXPENDITURES OF FEDERAL FUNDS – REPORT NO. 13
As of June 30, 20__

FUND: 0890 FEDERAL TRUST FUND

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	$200,000,000.00
20.205	Highway Planning and Construction	35,000,000.00	15,000,000.00	50,000,000.00
93.778	Medical Assistance Program	320,000,000.00	30,000,000.00	350,000,000.00
	Totals 2/	$455,000,000.00	$145,000,000.00	$600,000,000.00

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

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

_____
Type or print name of Officer

_____
Title of Officer

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

7974 Illustration

SINGLE AUDIT REPORTING,
EXPENDITURES OF FEDERAL AWARDS **7974.1**
(New 6/2015)

At year-end, departments will separately report expenditures of federal awards to the Department of Finance (Finance), Office of State Audits and Evaluations, as part of the annual Single Audit. Departments must follow all guidelines issued by Finance and submit deliverables by established due dates.

For Single Audit reporting purposes, direct expenditures of federal awards and payments to sub-recipients of federal funds must be reported on a cash basis. Cash basis expenditures are defined as expenditures incurred and disbursed as of June 30. Cash basis expenditures do not include accruals of valid obligations, accrual reversals, encumbrances, or receivables earned as of June 30.

Expenditures on the report must be identified by the proper Catalog of Federal Domestic Assistance number and program title. All support documentation used to prepare the report must reconcile to year-end financial reports and must be available in the event Finance, Office of State Audits and Evaluations or the California State Auditor's Office requests to review.

For additional Single Audit reporting requirements and guidance, refer to the Finance website at: http://www.dof.ca.gov/Programs/OSAE/Audit_Reports/California_Audits_and_Accountability_Reports/

YEAR-END REPORT NO. 14, **7975**
REPORT OF ACCOUNTS OUTSIDE THE STATE TREASURY
(Revised 8/2015)

At year-end, departments (including agencies) must prepare a Report No. 14, Report of Accounts Outside the State Treasury, and 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 tax identification number(s) under which the accounts were or could be established, 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.
- Bank 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.

(Continued)

(Continued)
YEAR-END REPORT NO. 14, **7975** (Cont. 1)
REPORT OF ACCOUNTS OUTSIDE THE STATE TREASURY
(Revised 8/2015)

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 or designee that is at least one level above both legal and administrative functions 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. A designee shall only be allowed to certify Report No. 14 in the absence of the department head. 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).

The original Report No. 14 must be sent to the STO and a copy must be sent to the State Controller's Office by August 20.

A sample of Report No. 14 is shown in the 7975 Illustration.

STATE OF CALIFORNIA - STATE TREASURER'S OFFICE

REPORT OF ACCOUNTS OUTSIDE THE STATE TREASURY

STD. 445 (REV. 9/2014)

SEE DETAILED INSTRUCTIONS ON PAGE 2

Each report must be typed.

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

Send Copy to:
State Controller's Office
Division of Accounting and Reporting - State Government Reporting
P.O. Box 942850
Sacramento, CA 94250

Tax identification number(s) under which the accounts were or could be established:

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	NOT REQUIRED

(a) The banks and/or savings and loans listed on this report have been notified of the security and collateral requirements - Federal Deposit Insurance Corporation Regulations (12 C.F.R. 330.15), Government Code sections 16520 through 16533 and 16610 through 16622, if applicable.
(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, if applicable.

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).

PREPARED BY (NAME & TITLE)	EMAIL ADDRESS		TELEPHONE NUMBER
SIGNATURE (DEPARTMENT HEAD)	TYPE OR PRINT NAME & TITLE	DATE SIGNED	TELEPHONE NUMBER

STATE OF CALIFORNIA - STATE TREASURER'S OFFICE

REPORT OF ACCOUNTS OUTSIDE THE STATE TREASURY

STD. 445 (REV. 9/2014)

INSTRUCTIONS

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 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) Bank 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)

YEAR-END REPORT NO. 15, 7976
RECONCILIATION OF AGENCY ACCOUNTS WITH TRANSACTIONS PER STATE CONTROLLER
(Revised 6/14)

This report assures the accuracy and completeness of a department's revenue and expenditure accounts reported on its year-end financial 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 financial 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.

(Revised 06/14)

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

		Reverse Prior Year (PY)			Apply Current Year (CY)			Transactions per Agency Accounts								
	(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)	Reimburse-ments (8100)	Revenue (8000)	Refunds to Reverted Appropriations (9891)	Prior Year Appropriation Adjustments (9893)	Prior Year Revenue Adjustments (9892)	Operating Transfers In (9811)	Operating Transfers Out (9812)	Statewide Assess-ments
Item 5555-0001-001 Chp 20/CY																
State Ops FY __ / __																
10 A-Registrations	24,675,103.72					12,410,445.43	37,085,549.15	37,085,549.15								
20 B-Evaluations	5,861,864.82					2,036,656.64	7,898,521.46	7,898,521.46								
30.01 C-Administration	9,435,288.94					2,992,991.88	12,428,280.82	12,428,280.82								
30.02 D-Distributed Admin	-9,432,648.72					-2,995,632.10	-12,428,280.82	-12,428,280.82								
99 Clearing Account	10,967,098.95					-10,967,098.95	0.00	0.00								
90 E-Reimbursements	-3,424,308.45				-768,931.73	-1,781,600.01	-5,974,840.19		-5,974,840.19							
97 Revolving Fund Advance	500,000.00					-500,000.00	0.00									
98 Advance to SRF	300,000.00					-300,000.00	0.00									
Item 5555-0001-001 Chp 21/PY																
State Ops FY __ / __																
10 A-Registrations	4,084,368.09		-5,245,872.25			1,235,550.21	74,046.05					74,046.05				
20 B-Evaluations	862,301.97		-963,449.90			130,777.97	29,630.04					29,630.04				
30.01 C-Administration	1,428,793.73		-1,507,507.90			3,901.34	-74,812.83					-74,812.83				
30.02 D-Distributed Admin	-1,428,793.73		1,507,507.90			-3,901.34	74,812.83					74,812.83				
99 Clearing Account	-5,067,167.35		5,393,521.22			-326,353.87	0.00					0.00				
90 E-Reimbursements	-1,334,785.96		1,840,313.97			-440,488.14	65,039.87					65,039.87				
97 Revolving Fund Advance	-500,000.00		500,000.00				0.00									
98 Advance to SRF	-200,000.00		200,000.00				0.00									
Item 5555-0001-001 Chp 33/PPY																
State Ops FY __ / __																
10 A-Registrations	62,999.69		-208,055.50				-145,055.81					-145,055.81				
20 B-Evaluations	5,831.61		-22,117.68				-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				
99 Clearing Account	-172,766.73		172,766.73				0.00					0.00				
90 E-Reimbursements	-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 Reverted Approp	-4,893.35						-4,893.35				-4,893.35					
SCO – GAAP Assessments																200.45
DOF – FSCU Assessments																600.50
FISCal Assessments																10,000.00
TOTAL	**36,573,004.62**	**0.00**	**1,715,368.07**	**0.00**	**(768,931.73)**	**1,495,026.29**	**39,014,467.25**	**44,984,070.61**	**-5,974,840.19**	**-45,314.50**	**-4,893.35**	**55,444.68**	**0.00**	**0.00**	**0.00**	**10,800.95**

7976 Illustration 1

SAM – RECONCILIATIONS AND REPORTS

(Revised 06/14)

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	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. 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.) CALSTARS departments which submit manual year-end financial 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. 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.

7976 Illustration 2

YEAR-END REPORT NO. 18, 7977
STATEMENT OF CHANGES IN CAPITAL ASSETS GROUP OF ACCOUNTS
(Revised 6/14)

This report accounts for changes resulting from capital asset acquisitions and dispositions during the fiscal year. Submit this report for each fund, except for Fiduciary Funds, with other year-end financial 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.

Agency Name and Number
Statement of Changes in Capital Assets Group of Accounts - Report No. 18
Fund Name and Number
As of June 30, 20XX

CAPITAL ASSETS	Balance	Additions	Deduction	Balance[1] June 30, 20XX
Tangible Assets				
Land (2310)	$ 1,000,000.86	$ -	$ -	$ 1,000,000.86
Buildings (2321)	1,361,000.00	500,000.00	-	1,861,000.00
Improvements Other Than Buildings (2331)	535,000.00	-	-	535,000.00
Equipment (2341)	275,600.00	100,000.00	50,000.00	325,600.00
Construction Work in Progress (2350)	500,000.00	-	500,000.00	-
Infrastructure - Depreciable (2362)	-	-	-	-
Intangible Assets				
Computer Software - Amortizable (2411)	125,000.00	-	-	125,000.00
Land Use Rights - Amortizable (2412)	100,000.00	-	-	100,000.00
Patents, Copyrights, and Trademarks - Amortizable (2413)	-	50,000.00	-	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)	867,602.00	-	-	867,602.00
TOTAL CAPITAL ASSETS	$ 4,764,202.86	$ 650,000.00	$ 550,000.00	$ 4,864,202.86

1. The ending balances should equal the debit balances on Report No. 19 for each asset type

7977 Illustration

YEAR-END REPORT NO. 19, 7978
STATEMENT OF CAPITAL ASSETS GROUP OF ACCOUNTS
(Revised 6/14)

This report accounts for the total capital assets of a department 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 financial 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.

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		
Tangible Assets		
Land (2310)	$ 1,225,000.88	
Buildings (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 fund 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 least once every three years.
2. Subsidiary capital asset records are in agreement with the general ledger control accounts shown above.

7978 Illustration

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.

SAM - RECONCILIATIONS AND REPORTS

(Revised 03/02)

Agency Name and Number
Fund Name and Number
STATEMENT OF FINANCIAL CONDITION - REPORT NO. 20
As of June 30, 20 ___

Account Number	Account Description		Total
	ASSETS		
1313	Accounts Receivable - Revenue	$30.00	
1110	Cash	70.00	
1410.0681	Due From Surplus Money Investment Fund	101.68	
	TOTAL ASSETS		$201.68
	LIABILITIES AND FUND EQUITY		
5530	Fund Balance - Unappropriated	$201.68	
	TOTAL LIABILITIES AND FUND EQUITY		$201.68

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

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.

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

7980 Illustration

REPORTING CHANGES IN ACCRUALS – SUBSEQUENT EVENTS 7981
(Revised 6/14)

Reporting changes in accruals enable the State Controller's Office (SCO) to more accurately prepare an annual report as required by law.

After issuing its year-end financial 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 immediately contact the SCO, Division of Accounting and Reporting, for instructions. The definition of material, for this purpose, is 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 September 15.

To determine if material changes have occurred, departments will periodically 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.

ANALYSIS OF CASH IN TRANSIT **7982**
(Revised 03/11)

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.