(Revised 06/13)

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 324/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-Rimbursements	-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									
Item 5555-0001-001 Chp 282/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-Rimbursements	-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													
Item 5555-0001-001 Chp 162/PY																
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-Rimbursements	-190.88		48,261.48				48,070.60					48,070.60				
97 Revolving Fund Advance							0.00									
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
FI$Cal Assessments																10,000.00
SCO - MyCalPAYS																300.00
TOTAL	**36,473,004.62**	**0.00**	**1,515,368.07**	**0.00**	**-768,931.73**	**1,795,026.29**	**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**	**11,100.95**

7976 Illustration 1

(Revised 06/13)

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