IV-B Year-End Closing – Prepare Automated Governmental Cost Fund Reports

This chapter discusses the CALSTARS automated year-end process for the electronic transmittal of year-end financial data for Governmental Cost Funds (including Bond Funds with a fund source **B**). The chapter provides the requirements for participation in the automated process and detailed instructions for preparation and submission of automated Governmental Cost Fund reports.

Use of the automated year-end process is optional. CALSTARS departments may choose to participate and transmit reports for some or all of their Governmental Cost Funds.

OVERVIEW OF THE AUTOMATED YEAR-END PROCESS

The CALSTARS automated year-end process allows departments to electronically transmit year-end financial data to the State Controller's Office (SCO) in lieu of preparing and submitting Reports No. 1, 2, 3, 5, and 15. A hardcopy of the DB3 SCO/CALSTARS Auto Year End Report replaces these reports.

NOTE: Departments participating in automated year-end for the first time are required to prepare and submit Reports No. 1, 3, and 5 to the SCO in addition to electronically transmitting year-end financial data. They are also required to prepare and retain Reports No. 2 and 15 for potential questions from the SCO.

The Automated Year-End Report Checklist is designed to be used throughout the automated year-end process. The checklist is displayed in Exhibit IV-B-23 at the end of this chapter or can be accessed on the Internet at http://www.dof.ca.gov/Accounting/CALSTARS/User_Procedures/Checklist/.

The automated portion of the year-end process begins after standard adjusting entries have been entered and final FM (Fiscal Month) 13 reconciliations are completed. Departments request preliminary DB3 and G02 Reports to begin the process. The department enters a series of applicable automated year-end transactions and corrects all edit messages to finalize the report. The final report is electronically transmitted to the SCO in lieu of Reports No. 1, 2, 3, 5, and 15. A signed certification letter is then sent to the SCO along with the required attachments to complete the process. The following steps are required to complete automated year-end reports:

- ✪ Complete Section 1 of the Automated Year-End Report Checklist.
- ✪ Request a preliminary DB3 Report (**Blank** report period option) and a G02 Report.

- ✪ Identify transaction codes (TC 750-760) for automated year-end reporting that need to be posted for Prepayments to Architecture Revolving Fund (ARF) (Subsidiary code should contain Fund 0602), adjustments to SCO, pending Budget Revisions (BRs), reimbursable encumbrances, and special reporting on fund level accruals for General Ledger (GL) 3400, GL 3500, and GL 3730.
- ✪ Post transaction codes for FM13. **These entries only affect the DB3 Report and the History File.**
- ✪ Request final DB3 Report (N report period option) and identify records that have fatal edit messages and cannot be transmitted.
- ✪ Resolve all edit messages displayed on the lower left hand side of the DB3 Report.
- ✪ Order and review final DB3 Report ("Blank" report period option).
- ✪ Complete Section 2 of the Automated Year-End Report Checklist.
- ✪ Request remaining CALSTARS reports (G02, Q26, B06, G05) needed for year-end financial reports.
- ✪ Complete the Q26 (Report No. 4), Report No. 14, and Report No. 22.
- ✪ Complete Section 3 of the Automated Year-End Report Checklist.
- ✪ Transmit data electronically to the SCO through the Command F.2, SCO Year-End Data Transfer screen.
- ✪ Receive CALSTARS system generated CSYDB3-X Reports.
- ✪ Prepare certification letter.
- ✪ Annotate any adjustments to SCO displayed on the CSYDB3-1 Report and cross reference to the supporting Transaction Request form(s).
- ✪ Assemble the year-end package with the certification letter, supporting documentation (if applicable), CSYDB3-1 Report, and other required reports.
- ✪ Complete Section 4 of the Automated Year-End Report Checklist.
- ✪ Submit year-end package to SCO by the deadline.

The remainder of this chapter provides detailed information about each of the steps listed.

PARTICIPATION INFORMATION

First year participants must meet criteria for "Other Considerations For Participation in The Automated Year-End Process.

Ongoing participants – departments that have participated in the automated year-end process last fiscal year **and** successfully transmitted at least one Governmental Cost Fund **or** received a 'No Data To Transmit' message on the **F.2** screen.

Other Considerations For Participation In The Automated Year-End Process

- ✪ Prior to July 1 departments must verify the SCO Account Segment is correctly established on their Appropriation Symbol (AS) Table records for all active fiscal years. Refer to CALSTARS Procedures Manual (CPM) Volume 2, Chapter IV-AS, Appropriation Symbol Table for instructions regarding the establishment of the SCO Account Segment.

- ✪ Departments must use unique document numbers for each accrual or adjustment that includes a **Subsidiary**. This can be accomplished by changing the Document Number Suffix for each transaction.

  NOTE: If the same suffix is used on all entries, this will cause the system to overlay elements in the Document File causing the general ledger subsidiaries to be out of balance with the Document File subsidiaries. The document will show the classification data from the last entry making it difficult to trace and audit entries.

- ✪ SCO Year-End FTP (File Transfer Protocol) on the CALSTARS Security Form (Form 95) must be authorized and input by the Departmental Security Officer for all staff authorized to view, select funds, and transmit Governmental Cost Funds to the SCO. The department's CALSTARS Security Officer may contact the CALSTARS Hotline at (916) 327-0100 for further assistance.

- ✪ If the following applies to any Governmental Cost Fund within a department, the year-end financial data for the applicable fund may not be transmittable:

  - The department does not use Program 99 for the Clearing Account.
  - The department does not use Element 02 for Distributed Administration.
  - A fund is budgeted with Program 00, Element 00, or Component 000.
  - A fund is recorded at the SCO by sub fund, but the sub fund is not established in the D23 Fund Detail Descriptor Table or the activity is not recorded in CALSTARS by Fund Detail.

- ✪ To meet SCO's July 31, 2017 year-end financial reporting deadline for submitting General Fund, Feeder Funds, Economic Uncertainty Funds, and the Budget Stabilization Account, departments must transmit year-end data by July 28, 2017. The last day departments may transmit automated year-end data for all other funds is August 18, 2017. If the department does not successfully transmit by August 18, 2017, a complete set of manual year-end reports for any fund that was not transmitted must be prepared and submitted.

- ✪ Departments participating in automated year-end for the first time are required to prepare and submit Reports No. 1, 3, and 5 to the SCO in

addition to electronically transmitting year-end financial data. They are also required to prepare and retain Reports No. 2 and 15 for potential questions from the SCO.

NOTE: Departments are not required to prepare Reports No.1, 2, 3, 5, and 15 if they are **ongoing** participants.

- ✪ Beginning in early July, the Menu option **F.2**: Monthly and Special Processes - SCO Year-End Data Transfer screen will display a listing of each department's eligible Governmental Cost Funds. The fund must appear on the **F.2** screen in order to transmit electronic year-end reports. If the fund had no CALSTARS activity in the prior year as of June 30th, it will not be displayed on the F.2 screen. Contact the CALSTARS Hotline to review if the fund can be added to the F.2 screen.

Prior to the Automated Year-End Process

Prior to beginning the automated year-end process, departments must complete all other steps in the regular year-end process:

- ✪ Post all accruals and adjustments in FM 13 in accordance with Chapters II and III.
- ✪ Complete all final FM 13 reconciliations, including appropriation, other detail accounts (e.g., Revenue), and general ledger (GL).

COMPLETE SECTION 1 OF THE AUTOMATED YEAR-END REPORT CHECKLIST

Complete the Section I Checklist on page IV-B-86 before ordering preliminary DB3 Report.

PRELIMINARY DB3 REPORT AND G02 REPORT

The first step in the automated year-end process is to request the preliminary DB3 Report, B06 Report and a G02 Report. These reports are retained for reference until all fatal edit messages on the DB3 Report are resolved.

The DB3 Report is available beginning in early July and may be requested with one of three report period options below:

Blank – All records are shown on the report.

T – Only transmittable records are shown on the report.

N – Only non-transmittable records are shown on the report.

The first time the DB3 Report is requested, it should be requested with a **Blank** report period option to include activity for all accounts.

The DB3 Report consists of the following three sections:

- Fund Level Accruals
- Appropriation Adjustments and Accruals
- General Ledger Account Verification

Fund Level Accruals Section

The Fund Level Accruals section of the DB3 Report displays fund-level only accruals by GL account (e.g., GL 1319-Deferred Receivables, GL 3730-Uncleared Collections). This section of the report is typically only one page. It will not include accruals for appropriations or other detail accounts, such as revenue. An example of the Fund Level Accruals section of the DB3 Report prior to the posting of the automated year-end TCs is displayed in Exhibit IV-B-1. Detailed information on the DB3 Report is available in Volume 6 of the CPM.

Appropriation Adjustments and Accruals Section

The Appropriation Adjustments and Accruals section of the DB3 Report displays adjustments and accruals for each detail appropriation and other detail accounts, e.g., Revenue. This section of the report will normally be one page per appropriation or other detail account, and the information should tie to the department's final FM 13 CALSTARS/SCO Appropriation Reconciliations. An example of the Appropriation Adjustments and Accruals section of the DB3 Report prior to the posting of the automated year-end TCs is displayed in Exhibit IV-B-2.

General Ledger Account Verification Section

The GL Account Verification section of the DB3 Report is a trial balance of accruals and adjustments similar to a G02 Report. This section of the report is typically one page. It can be used to identify some of the automated year-end transactions required when the Fund Level Accruals section of the DB3 Report is not balanced. Compare GL 3400, GL 3500, and GL 3730 with the G02 Report to determine the adjustment(s) needed (TC 755 or TC 756).

The GL Account Verification section contains only balances for the real GL accounts that represent accruals and adjustments to SCO, such as GL 1110 General Cash. It does not include accounts already recorded by SCO such as:

- GL 1140 Cash in State Treasury
- GL 1210 Deposits in SMIF
- GL 1730 Prepayments to Other Funds or Appropriations

  NOTE: Prepayments to the ARF (Subsidiary 0602) must be reported to SCO by posting TC 750. Prepayments for State Compensation Insurance Fund and Prepayments for Service Revolving Fund are not reported because SCO books already contain these prepayment amounts.
- GL 5330 Reserve For Prepaid Items
- Nominal accounts (GL 8000 Revenue through GL 9891 Refunds to Reverted Appropriations)
- Any other general ledger account that would not be reported on the manual year-end Report No. 1 - Report of Accruals (Forms 571A and 571B)

Below is a list of general ledger accounts, most commonly displayed on the GL Account Verification section of the DB3 Report. These GL Accounts should reconcile with the G02 Report, Post-Closing Trial Balance before the automated year-end transactions are posted:

GL Account	Description
1110	General Cash
1130	Revolving Fund Cash
1190	Cash on Hand
1311	Accounts Receivable Abatements
1312	Accounts Receivable Reimbursements
1313	Accounts Receivable Revenue
1315	Accounts Receivable Dishonored Checks
1319	Accounts Receivable Other
1380	Contingent Receivables
1400*	Due From Other Funds or Appropriations
1500*	Due from Other Governments
1600	Provision for Deferred Receivables
1710	Expense Advances

3010	Accounts Payable
3020	Claims Filed
3110*	Due to Other Funds or Appropriations
3130	State Income Tax Withheld
3210	Due to Federal Government
3220	Due to Local Government
3290	Due to Other Governmental Entities
3730	Uncleared Collections

* The DB3 GL Account Verification section displays GL 1400, GL 1500, and GL 3110 at the same level shown on the G02 Report, Pre-Closing Trial Balance.

GL 1600-Provision for Deferred Receivables will not reconcile to the G02 Report, Post-Closing Trial Balance if the transactions to record subsidiaries (TC 593) were posted with incorrect amounts. Refer to the G02 Report, Subsidiaries on File section, for related error messages. Entries posted with TC 593 must be corrected in order to balance to the G02 Report prior to transmitting year-end data to the SCO.

There are no edit messages associated with this section, but several footnotes may be displayed at the bottom of the page. Detailed explanations of the footnotes are noted here:

FOOTNOTE D: AMOUNTS WILL NOT RECONCILE TO G02 ONCE AUTO YE TC'S POST

After input of the automated transaction codes (TC 750 – 760), GL accounts 1400, 3110, 3400, and 5330 on the DB3 Report may no longer reconcile to the G02 Report.

FOOTNOTE E: GL 55XX MAY OR MAY NOT RECONCILE TO THE G02 REPORT

The amount shown in the Fund Balance (GL 55XX) on the DB3 GL Verification page will not necessarily agree with the G02 Report, Post-Closing Fund Balance. The DB3 Report uses this account as a balancing figure to net the debits and credits depending on the other GL accounts displayed or not included, (i.e., GL 1730-Prepayments).

FOOTNOTE F: DEPARTMENTS MUST REPORT PREPAY TO ARF (AUTO YEAR END TC 750)

This footnote appears after departments have posted automated year-end TC 750 to report GL 1730-Prepayments to the Other Funds and appropriations and GL 5330-Reserve for Prepaid Items (Subsidiary 0602).

An example of the GL Account Verification page of the DB3 Report prior to posting the automated year-end transactions is displayed in Exhibit IV-B-3.

EXHIBIT IV-B-1
CSTARDB3 AUTOMATED SCO YEAR-END REPORT
FUND LEVEL ACCRUALS SECTION
PRIOR TO POSTING AUTOMATED TC'S

```
CSTARDB3 9990 (DEST: AA SPEC) PY, ,0,0,0,0,    ,    ,    ,         ,          ,      ,         ********** RUN:07/25/17 TIME:06:00
PRIOR FISCAL YEAR:  2016          ************************************ FND(ALL)* GL(ALL)*
                                                DEPARTMENT OF AIR QUALITY  (9990)
                                              AUTOMATED SCO YEAR-END REPORT
                                                     AS OF 06/30/17
************************************************************************************************************************ PAGE      1
     FUND LEVEL ACCRUALS:
*****************************************************************************************************************************
 SCO ACCOUNT:  ORG        FUND  SUB-FD
               9990       0001
 CALSTARS:     ORG   SEC  FUND  FD-DTL
               9990       0001
*****************************************************************************************************************************
                                                          GL ACCT/              GENERAL LEDGER
                                                         SUBSIDIARY                AMOUNT                        BALANCE
 CURRENT YEAR ACCRUALS:
   GENERAL CASH                                          1110                      314,885.48
   REVOLVING FUND CASH                                   1130                       26,364.03
   ACCOUNTS RECEIVABLE OTHER                             1319                      920,279.57
   PROVISION FOR DEFERRED REC / A/R - OTHER              1600.1319                 920,279.57-
   DUE TO OTHER FUNDS                                    3114.0094                     644.00-
   UNCLEARED COLLECTIONS                                 3730                      193,805.48-
     TOTAL ACCRUALS LESS REVOLVING FUND                                                                   120,436.00*

REPORT EDIT MESSAGE:
  FATAL - FUND LEVEL ACCRUALS NOT BALANCED*
```

**** NOTE: Automated year-end TC 755 must be entered to record GL 3400 Advance Collections not remitted to SCO. Automated year-end TC 750 must be entered to record ARF. Exhibit IV-B-22 displays the report after the automated year-end TCs are posted***

EXHIBIT IV-B-2
CSTARDB3 AUTOMATED SCO YEAR-END REPORT
APPROPRIATION ADJUSTMENTS AND ACCRUALS SECTION
PRIOR TO POSTING AUTOMATED TC'S

```
CSTARDB3 9990 (DEST: AA SPEC) PY, ,0,0,0,0,    ,    ,    ,         ,           ,       ,          ********** RUN:07/25/17 TIME:06:00
PRIOR FISCAL YEAR:  2016          ********************************** FND(ALL)* GL(ALL)*
                                                DEPARTMENT OF AIR QUALITY (9990)
                                                 AUTOMATED SCO YEAR-END REPORT
                                                        AS OF 06/30/17
*************************************************************************************************************************** PAGE     14
     APPROPRIATION ADJUSTMENTS AND ACCRUALS:
*****************************************************************************************************************************
 SCO ACCOUNT:  ORG        FUND  SUB-FD  EY    REF      CAT            PGM  ELEM  COMP  TASK  REV-ACCT  AT  CT
               9990       0001          2016  001                     10                                  D   C
 CALSTARS:     ORG   SEC  FUND  FD-DTL  EY    REF      CAT  OBJ  OD   PGM  ELEM  COMP  TASK  SOURCE    AT     FFY   APPN-SYM
               9990       0001          2016  001                     10                                  00     2016  100
*****************************************************************************************************************************
                                                      GL ACCT/       BUDGET/ADJUST          RECEIPT/
                                                     SUBSIDIARY        ADVANCE            DISBURSEMENT           BALANCE
 ACCOUNT BALANCE PER STATE CONTROLLER'S OFFICE RECORDS:                23,303,658.00-       14,862,525.39         8,441,132.61-
 REVERSE PY ADJUSTMENTS TO SCO                                                  0.00                0.00                 0.00
 REVERSE PY ACCRUALS                                                            0.00                0.00                 0.00
 APPLY:  CURRENT YEAR ADJUSTMENTS TO SCO:
     TOTAL ADJUSTMENTS                                                          0.00                0.00                 0.00
 APPLY:  CURRENT YEAR ACCRUALS:
   ACCOUNTS PAYABLE                                   3010                     0.00          830,712.03           830,712.03
   DUE TO OTHER FUNDS                                 3114.0044                0.00           11,703.96            11,703.96
   DUE TO OTHER FUNDS                                 3114.0666                0.00           14,400.00            14,400.00
   DUE TO OTHER FUNDS                                 3114.0678                0.00              230.40               230.40
   DUE TO OTHER APPNS                                 3115                     0.00        1,552,753.87         1,552,753.87
   DUE TO LOCAL GOVERNMENTS                           3220                     0.00          243,000.00           243,000.00
     TOTAL ACCRUALS                                                           0.00        2,652,800.26         2,652,800.26
 PENDING BUDGET REVISIONS                                                       0.00                0.00                 0.00
 SCO ADJUSTED BALANCE                                                  23,303,658.00-       17,515,325.65         5,788,332.35-
 BALANCE PER CALSTARS                                                  23,303,658.00-       17,518,288.65         5,785,369.35-

   ENCUMBRANCES                                       3010                     0.00        1,267,070.53                 0.00

REPORT EDIT MESSAGE:
  FATAL - OUT OF BALANCE BY $          2,963.00*
```

***NOTE:** Automated year-end TC 753 must be entered to record the current year adjustments to SCO. Automated year-end TC 759 must be entered to record the amount of net encumbrances funded by reimbursements. Exhibit IV-B-22 displays the report after the automated year-end TCs are posted.*

EXHIBIT IV-B-3
CSTARDB3 AUTOMATED SCO YEAR-END REPORT
GENERAL LEDGER ACCOUNT VERIFICATION SECTION
PRIOR TO POSTING AUTOMATED TC'S

```
CSTARDB3 9990 (DEST: AA SPEC) PY, ,0,0,0,0,    ,    ,    ,         ,          ,      ,          ********** RUN:07/25/17 TIME:06:00
PRIOR FISCAL YEAR:  2016          ************************************ FND(ALL)* GL(ALL)*
                                                DEPARTMENT OF AIR QUALITY (9990)
                                                 AUTOMATED SCO YEAR-END REPORT
                                                        AS OF 06/30/17
************************************************************************************************************************** PAGE      1
     GENERAL LEDGER ACCOUNT VERIFICATION:
*****************************************************************************************************************************
 FUND:          0001       GENERAL FUND
*****************************************************************************************************************************
     GL ACCT                        DESCRIPTION                                DEBITS                  CREDITS
      ----     ------------------------------------------------        -------------------       ------------------
      1110       GENERAL CASH                                                 381,790.28                     0.00
      1130       REVOLVING FUND CASH                                           26,364.03                     0.00
      1190       CASH ON HAND                                                      50.00                     0.00
      1311       ACCOUNTS/REC - ABATEMENTS                                        204.00                     0.00
      1312       ACCOUNTS RECEIVABLE - REIMBURSEMENTS                             880.00                     0.00
      1319       ACCOUNTS RECEIVABLE OTHER                                    920,279.57                     0.00
      1400       DUE FROM OTHER FUNDS OR APPROPRIATIONS                     6,848,694.78                     0.00   D
      1500       DUE FROM OTHER GOVERNMENTS                                   1,185.00                     0.00
      1600       PROVISION FOR DEFERRED RECEIVABLES                               0.00               920,279.57
      1710       EXPENSE ADVANCES                                             7,263.10                     0.00
      3010       ACCOUNTS PAYABLE                                                 0.00             2,580,618.29
      3020       CLAIMS FILED                                                     0.00               311,448.99
      3110       DUE TO OTHER FUNDS OR APPROPRIATIONS                             0.00            11,191,625.11   D
      3220       DUE TO LOCAL GOVERNMENTS                                         0.00               243,000.00
      3730       UNCLEARED COLLECTIONS                                            0.00               193,805.48
      55XX       FUND BALANCE                                               7,254,066.68                     0.00   E

      *TOTAL FUND 0001                                                     15,440,777.44           15,440,777.44


          FOOTNOTE D:  AMOUNTS WILL NOT RECONCILE TO G02 ONCE AUTO YE TC'S POST
          FOOTNOTE E:  GL 55XX MAY OR MAY NOT RECONCILE TO THE G02 REPORT; REFER TO CPM VOLUME 7, CHAPTER IV-B FOR CLARIFICATION
```

***NOTE**: This report does not include GL 1730, GL 3400, and GL 5330, which are shown on the G02 Report in Chapter IV-A. Fund balance, GL 55XX, is recomputed to balance the debit and credit columns on this report and will not reconcile to Fund Balance on the G02 Report. Exhibit IV-B-22 displays the report after the automated year-end TCs are posted.*

IDENTIFY AND POST TRANSACTION CODES FOR AUTOMATED YEAR-END REPORTING

After the preliminary DB3 Report is ordered, the applicable transaction codes (TC 750 –760) for automated year-end reporting are posted. The automated year-end TCs post only to the DB3 Report and the History File. They do not post to any other CALSTARS files and are not visible on any other standard CALSTARS year-end (PY) reports. These transactions are used to provide information required by the SCO for year-end reporting purposes only. They do not impact the data already recorded in CALSTARS, and do not need to be reversed in the new fiscal year.

Exhibit IV-B-4 displays the automated year-end TCs, their GL impact, and the source of posting information. The TCs are listed in the order they are most frequently used. For additional details regarding these TCs, refer to CPM Volume 5 at http://www.dof.ca.gov/Accounting/CALSTARS/Procedures_Manual/.

Below are the items or situations that require the department to post specialized automated year-end transactions to finalize their automated reports:

- ✪ Prepayments to ARF (GL 1730, Subsidiary 0602), and Reserve for Prepayments to ARF (GL 5330, Subsidiary 0602) (previously reported in the manual reports on Report No. 1) agree with the G02 Report. Refer to TC-750 (Transaction Codes for Automated Year-End Reporting).
- ✪ Adjustments to SCO appropriations and other detail accounts (previously reported in the manual reportson Report No. 3) are displayed on the DB3 Report with the opposite sign (GL 1400 is a “-“, negative; GL 3110 is a “+”, positive). Refer to TC-753/754 (Transaction Codes for Automated Year-End Reporting).
- ✪ Pending Budget Revisions/Executive Orders (previously reported in the manual reports on Report No. 5) or other Budget Adjustments required for reporting purposes are in the Pending Budget Revisions line in the Balance Column. Refer to TC-757/757R (Transaction Codes for Automated Year-End Reporting).
- ✪ Reverted appropriations with an outstanding claims filed accrual. The outstanding claims filed accrual, GL 3020, may be recorded in a reverting appropriation if SCO agrees to open the appropriation and pay the claim schedule(s) in July. Refer to TC-757 (Transaction Codes for Automated Year-End Reporting).
- ✪ Net encumbrances funded by reimbursements (previously reported in the manual reports on Report No. 1) does not exceed the amount of Encumbrances for each detailed appropriation. Refer to TC-758/759/760 (Transaction Codes for Automated Year-End Reporting).
- ✪ Fund level adjustments/accruals for Advance Collections (GL 3400), Liabilities for Deposit (GL 3500), and Uncleared Collections (GL 3730) (previously reported in the manual reports on Report No. 1). Include unremitted amounts only. Refer to TC-755/756 (Transaction Codes for Automated Year-End Reporting).

- ✪ Loans to General Fund (GL 1400, Subsidiary 0001) (previously reported in manual reports on Report 1). Refer to TC-755 (Transaction Codes for Automated Year-End Reporting).

NOTE: Automated year-end transactions are not reversed in the new year. Do **not** enter these transactions in auto-reverse batch numbers A01-A99.

Exhibits IV-B-5 through IV-B-7 are reference guides for the DB3 Report after the automated year-end TCs are posted. Exhibits IV-B-5 and IV-B-6 display the effect of the automated year-end TCs. Exhibit IV-B-7 compares the DB3 Report to manually prepared year-end reports in Chapter IV-A.

Exhibit IV-B-22 displays a complete DB3 Report after the automated year-end TCs are posted. The financial information displayed on the DB3 Report ties to the manually prepared reports displayed in Chapter IV-A.

EXHIBIT IV-B-4
TRANSACTION CODES FOR AUTOMATED YEAR-END REPORTING

Subject	TC	GL Acct	Purpose/Instructions	Information Source
PREPAYMENTS TO ARCHITECTURE REVOLVING FUND (ARF)	750	Dr 1730 Cr 5330	To report Prepayments to Architecture Revolving Fund (ARF) in GL 1730, and the Reserve for Prepayments to ARF in GL 5330, not recorded by SCO. Enter Subsidiary **06020000**.	G02 Report – Subsidiaries On File GL 1730, Subsidiary **06020000**.
ADJUSTMENTS TO SCO – APPROPRIATION ITEMS	753	Dr 6990 Cr 3110	To record adjustments to SCO impacting GL 3110 for appropriations/other detail accounts. Enter valid Subsidiary. Enter Source for Revenue adjustments.	SCO reconciliations and/or Transaction Request
	754	Dr 1400 Cr 6990	To record adjustments to SCO impacting GL 1400 for appropriations/other detail accounts. Enter valid Subsidiary. Enter Source for Revenue adjustments.	SCO reconciliations and/or Transaction Request
PENDING BRs	757	N/A	To post BRs increasing expenditure/operating transfer out appropriations and BRs decreasing reimbursement appropriations. Departments should use TC 011, TC 030 etc. to post all BRs to CALSTARS. Do not post pending BRs with TC 050 or TC 051. Attach a copy of BR and/or Executive Order to the Financial Reports. Do not use TC 757 for revenue accounts.	SCO reconciliations, Executive Order, and Budget Revision document
	757R	N/A	To post BRs decreasing expenditure/operating transfer out appropriations and BRs increasing reimbursement appropriations. Departments should use TC 011, TC 030 etc. to post all BRs to CALSTARS. Do not post pending BRs with TC 050 or TC 051. Attach a copy of BR and/or Executive Order to the Financial Reports. Do not use TC 757R for revenue accounts.	SCO reconciliations, Executive Order, and Budget Revision document

EXHIBIT IV-B-4 (Continued)
TRANSACTION CODES FOR AUTOMATED YEAR-END REPORTING

Subject	TC	GL Acct	Purpose/Instructions	Information Source
REVERTED APPROPRIATION WITH AN OUTSTANDING CLAIMS FILED ACCRUAL APPROVED BY SCO	757	N/A	To retain a budget for outstanding claim schedules against reverting appropriations that will be paid by SCO in the new fiscal year. Departments should use a TC011 in conjunction with the TC757. Attach a copy of the facesheet of the pending claim schedule to the Financial Reports.	July Journal Entries (JE) or Available in August – the July Agency Reconciliation Report
NET ENCUMBRANCES	758, 759, 760	Dr 1312, 1400, 1500 Cr 6990	To report the amount of Net Encumbrances funded by Reimbursements on the ultimate expenditure appropriations. Do not post these TCs to a Clearing Account or Category 90, Reimbursements account. Post these TCs to the applicable expenditure appropriation for the amount of the reimbursement receivables.	CALSTARS Q13 Report (PY,0-0-0-1) for departments that use Fund Source R for reimbursements or internal spreadsheet
GL 3400 ADVANCE COLLECTIONS	755	Dr 6990 Cr Input 3400	To report cash not remitted to the SCO and cash remitted but not receipted by the SCO for Advance Collections. GL 3400 must be reported at year-end; and the DB3 Report does not initially include GL 3400. Enter Subsidiary **34100000** or **34200000**.	GL 3400 reconciliation
GL 3500 LIABILITIES FOR DEPOSIT	756	Dr Input 3500 Cr 6990	To reduce the amount to be reported for GL 3500, Liabilities for Deposit, by the amount of cash that SCO has already receipted. The DB3 Report initially includes the total GL 3500. This TC reduces GL 3500 to the unremitted/unreceipted amount. Enter Subsidiary 35100000. **NOTE:** This entry is only required when GL 3500, Liabilities for Deposit have been remitted to SCO.	GL 3500 reconciliation

GL 3730 UNCLEARED COLLECTIONS	756	Dr Input 3730 Cr 6990	To reduce the amount to be reported for GL 3730, Uncleared Collections by the amount of cash that SCO has already receipted. The DB3 Report initially includes the total GL 3730. This TC reduces GL 3730 to the unremitted/unreceipted amount. **NOTE:** This entry is only required when GL 3730, Uncleared Collections have been remitted to SCO.	GL 3730 reconciliation
GL 1400 LOANS TO GENERAL FUND	755	Dr 6990 Cr Input 1400 with Subsidiary	To reduce the amount to be reported for GL 1400, Due From Other Funds Subsidiary Ledger, by the amount of Loans to General Fund that SCO has already recorded.	GL 1400 reconciliation

EXHIBIT IV-B-5
REFERENCE GUIDE FOR CSTARDB3 AUTOMATED SCO YEAR-END REPORT
FUND LEVEL ACCRUALS SECTION
(AFTER POSTING AUTOMATED TC'S)

```
CSTARDB3 9990 (DEST: AA SPEC) PY, ,0,0,0,0,    ,    ,    ,          ,          ,       ,          ********** RUN:07/28/17 TIME:10:07
PRIOR FISCAL YEAR:  2016          ********************************** FND(ALL)* GL(ALL)*
                                                DEPARTMENT OF AIR QUALITY  (9990)
                                              AUTOMATED SCO YEAR-END REPORT
                                                   AS OF 06/30/17
*************************************************************************************************************************** PAGE      1
     FUND LEVEL ACCRUALS:
*****************************************************************************************************************************
 SCO ACCOUNT:  ORG        FUND  SUB-FD
               9990       0001
 CALSTARS:     ORG   SEC  FUND  FD-DTL
               9990       0001
*****************************************************************************************************************************
                                                   GL ACCT/              GENERAL LEDGER
                                                  SUBSIDIARY                AMOUNT                          BALANCE
 CURRENT YEAR ACCRUALS:
   GENERAL CASH                                   1110                     314,885.48
   REVOLVING FUND CASH                            1130                      26,364.03
   ACCOUNTS RECEIVABLE OTHER                      1319                     920,279.57
   PROVISION FOR DEFERRED REC / A/R - OTHER       1600.1319                920,279.57-
   PREPAYMENT TO ARCHITECTURE REVOLVING FUND      1730.0602                 28,000.00
   DUE TO OTHER FUNDS                             3114.0094                    644.00-
   REIMBURSEMENTS COLLECTED IN ADVANCE            3420                     120,436.00-
   UNCLEARED COLLECTIONS                          3730                     193,805.48-
   RESERVE FOR PREPAID ITEMS                      5330.0602                 28,000.00-
     TOTAL ACCRUALS LESS REVOLVING FUND                                                                          0.00
```

GL 1110: This is a normal (debit) balance on a Fund Level Accruals page.

GL 1130: A-2 entries were posted (ORF book balance).

GL 1730/GL 5330: TC 750 was posted to report Prepayments to ARF.

GL 1600s: TC 593 must be posted to add subsidiary to GL 1600. (The 4- digit subsidiary does not display if TC 593 is not posted.

GL 3420: TC 755 reports Unremitted Advance Collections. It is posted in CALSTARS as GL 3400, but reported as GL 3420 per the subsidiary entered.

Report Edit Message " FUND LEVEL ACCRUALS NOT BALANCED" will display when this amount is not "0.00" due to incorrect amounts posted to Automated TC's. Fund will not transmit to the SCO.

GL 1400/ GL 3110 must show subsidiaries. These GLs may display in this column if Document File subsidiaries are not reconciled to General Ledger File subsidiaries.

GL 6297 may display in this column if an outstanding PFA has not been reclassed with TC 540/TC 541.

Other GLS: Some fund level accruals are <u>not</u> reported to the SCO and do not appear on this page of a DB3 report. For example, the following GLs are never reported to the SCO:
- **GL 1140/GL 1210 – Cash in State Treasury/Deposit in SMIF**
- **GL 3400, 3500, & 3730 – Remitted General Cash**
- **GL 4050/2500 Interfund loan payables (long-term)**
- **GL 2170/5370 Interfund loan receivables (long-term)**
- **GL 1730.0666 SRF Advances**
- **GL 1730.0512 SCIF Advances**

EXIBIT IV-B-6

REFERENCE GUIDE – CSTARDB3 AUTOMATED SCO YEAR-END REPORT

APPROPRIATION ADJUSTMENTS AND ACCRUALS SECTION AFTER POSTING AUTOMATED TC'S

COMPARISON OF DB3 REPORT TO MANUALLY PREPARED YEAR-END REPORTS (CHAPTER IV-A)

```
CSTARDB3 9990 (DEST: AA SPEC) PY, ,0,0,0,0,    ,    ,    ,         ,         ,    ,          ********** RUN:07/28/17 TIME:10:07
PRIOR FISCAL YEAR:  2016          ********************************** FND(ALL)* GL(ALL)*
                                              DEPARTMENT OF AIR QUALITY (9990)
                                               AUTOMATED SCO YEAR-END REPORT
                                                     AS OF 06/30/17
************************************************************************************************************************ PAGE     14
     APPROPRIATION ADJUSTMENTS AND ACCRUALS:
************************************************************************************************************************
 SCO ACCOUNT:  ORG        FUND  SUB-FD  EY    REF      CAT            PGM  ELEM  COMP  TASK  REV-ACCT  AT  CT
               9990       0001          2016  001                     10                                D   C
 CALSTARS:     ORG   SEC  FUND  FD-DTL  EY    REF      CAT  OBJ  OD   PGM  ELEM  COMP  TASK  SOURCE    AT     FFY   APPN-SYM
               9990       0001          2016  001                     10                                00     2016  100
************************************************************************************************************************
                                                   GL ACCT/       BUDGET/ADJUST          RECEIPT/
                                                  SUBSIDIARY        ADVANCE           DISBURSEMENT          BALANCE
 ACCOUNT BALANCE PER STATE CONTROLLER'S OFFICE RECORDS:                23,303,658.00-      14,862,525.39        8,441,132.61-
 REVERSE PY ADJUSTMENTS TO SCO                                                  0.00               0.00                0.00
 REVERSE PY ACCRUALS                                                            0.00               0.00                0.00
*APPLY:  CURRENT YEAR ADJUSTMENTS TO SCO:
   DUE FROM OTHER FUNDS OR APPROPRIATIONS                 1410.XXXX                                 XXX.XX-   (1)       XXX.XX-
   DUE TO OTHER FUNDS                                     3114.0890                      0.00           2,963.00          2,963.00
     TOTAL ADJUSTMENTS                                                                0.00           2,963.00          2,963.00
*APPLY:  CURRENT YEAR ACCRUALS:
   GENERAL CASH                                           1110                                      XXX.XX-           XXX.XX-
   ACCOUNTS PAYABLE                                       3010                           0.00         830,712.03        830,712.03
   DUE TO OTHER FUNDS                                     3114.0044                      0.00          11,703.96         11,703.96
   DUE TO OTHER FUNDS                                     3114.0666                      0.00          14,400.00         14,400.00
   DUE TO OTHER FUNDS                                     3114.0678                      0.00             230.40            230.40
   DUE TO OTHER APPNS                                     3115                           0.00       1,552,753.87      1,552,783.87
   DUE TO LOCAL GOVERNMENTS                               3220                           0.00         243,000.00        243,000.00
     TOTAL ACCRUALS                                                                   0.00       2,652,800.26      2,652,800.26
 PENDING BUDGET REVISIONS                                                             0.00               0.00              0.00
 SCO ADJUSTED BALANCE                                                   23,303,658.00-      17,518,288.65      5,785,369.35-
 BALANCE PER CALSTARS                                                   23,303,658.00-      17,518,288.65      5,785,369.35-

   FUNDED BY REIMBURSEMENTS                               1420                           0.00          90,250.00-            0.00
   ENCUMBRANCES                                           3010                           0.00       1,267,
```

*The amounts in these sections are displayed with a reverse (opposite) sign.

TC 754 records an accounts receivable adjustment to the SCO (Report 3). (These x's are for illustration purposes only.)

TC 753 records an accounts payable adjustment to the SCO (Report 3).

TC 758-760 records the amount of Encumbrances funded by A/R Reimb. Amount should not exceed the Encumb amount. Do not post to the Clearing Account or to the 90 F Reimb accounts.

Amount of Encumbrances within the Accounts Payable accrual (GL 3010)

When an appropriation has a GL1110 balance, the normal balance (debit) displays as a credit on this page. (These x's are for illustration purposes only.)

TC 757/757R records pending Budget Revisions for expenditures and reimbursement accounts in these columns. TC 757 is never posted to the Clearing Account or to Revenue accounts.

A 'Report Edit Message' will display here when present.

(1) Number refers to supporting documentation (Exhibits 6 and 7)

EXHIBIT IV-B-7
REFERENCE GUIDE – CSTARDB3 AUTOMATED SCO YEAR-END REPORT
APPROPRIATION ADJUSTMENTS AND ACCRUALS SECTION (AFTER POSTING AUTOMATED TCs
COMPARISON OF DB3 REPORT TO MANUALLY PREPARED YEAR-END REPORTS (CHAPTER IV-A)

```
CSTARDB3 9990 (DEST: AA SPEC) PY, ,0,0,0,0,    ,    ,    ,         ,         ,      ,          ********** RUN:07/28/17 TIME:10:07
PRIOR FISCAL YEAR:  2016          ********************************** FND(ALL)* GL(ALL)*
                                                DEPARTMENT OF AIR QUALITY (9990)
                                                 AUTOMATED SCO YEAR-END REPORT
                                                       AS OF 06/30/17
*************************************************************************************************************************** PAGE     14
     APPROPRIATION ADJUSTMENTS AND ACCRUALS:
*****************************************************************************************************************************
 SCO ACCOUNT:  ORG        FUND  SUB-FD  EY    REF      CAT            PGM  ELEM  COMP  TASK  REV-ACCT  AT  CT
               9990       0001          2016  001                     10                                D   C
 CALSTARS:     ORG   SEC  FUND  FD-DTL  EY    REF      CAT  OBJ  OD   PGM  ELEM  COMP  TASK  SOURCE    AT      FFY   APPN-SYM
               9990       0001          2016  001                     10                                00      2016  100
*****************************************************************************************************************************
                                                      GL ACCT/       BUDGET/ADJUST          RECEIPT/
                                                     SUBSIDIARY        ADVANCE            DISBURSEMENT            BALANCE
 ACCOUNT BALANCE PER STATE CONTROLLER'S OFFICE RECORDS:                23,303,658.00-       14,862,525.39        8,441,132.61-
 REVERSE PY ADJUSTMENTS TO SCO                                                  0.00                0.00                0.00
 REVERSE PY ACCRUALS                                                            0.00                0.00                0.00
 APPLY:  CURRENT YEAR ADJUSTMENTS TO SCO:
   DUE TO OTHER FUNDS                                 3114.0890                  0.00            2,963.00   (1)      2,963.00
     TOTAL ADJUSTMENTS                                                          0.00            2,963.00            2,963.00
 APPLY:  CURRENT YEAR ACCRUALS:
   ACCOUNTS PAYABLE                                   3010                       0.00          830,712.03          830,712.03
   DUE TO OTHER FUNDS                                 3114.0044                  0.00           11,703.96           11,703.96
   DUE TO OTHER FUNDS                                 3114.0666                  0.00           14,400.00           14,400.00
   DUE TO OTHER FUNDS                                 3114.0678                  0.00              230.40              230.40
   DUE TO OTHER APPNS                                 3115                       0.00        1,552,753.87        1,552,753.87
   DUE TO LOCAL GOVERNMENTS                           3220                       0.00          243,000.00          243,000.00
     TOTAL ACCRUALS                                                             0.00        2,652,800.26        2,652,800.26
 PENDING BUDGET REVISIONS                                                       0.00                0.00                0.00
 SCO ADJUSTED BALANCE                                                  23,303,658.00-      17,518,288.65       5,785,369.35-
 BALANCE PER CALSTARS                                                  23,303,658.00-      17,518,288.65       5,785,369.35-

   FUNDED BY REIMBURSEMENTS                           1420                       0.00           90,250.00-               0.00
   ENCUMBRANCES                                       3010                       0.00        1,267,070.53                0.00
```

This amount equals the amount in the Transactions Per SCO Column on Report 15, column A.

PY Rept 3 per SCO - ties to Report 15, Column B).

PY Rept 1 per SCO - ties to Report 15, Column C.

This amount equals the amount in the Adjustments To SCO column on Report 15, Column E and Report 3.

The amounts on the 'Balance Per CALSTARS' line equals amounts on Report 6 for expenditures, reimbursements, and operating transfers. (This example is an expenditure account. Therefore, these amounts will equal the expenditure amounts on Report 6.)

Accruals reported to SCO by GL – ties to Report 2 with a reverse (opposite) sign.

This equals the amount of Encumbrances funded by A/R Reimbursements in the Encumbrance column on Report 1, Form 571 A & 571 C.

This equals the amount in the column titled 'Total of Columns' on Report 15. This amount is also displayed in the Transactions For Agency Accounts section according to the account type. (This example is an expenditure account. Therefore, this amount equals the amount in the GL 9000 column on Report 15.)

This equals the total accruals per appropriation on Report 1, Form 571-C, Report 5 and Report 15, Column F.

Amount of Encumbrances reported as Accounts Payable, GL 3010, equals amount in Encumbrance column on Report 1, Form 571-C.

RESOLVE EDIT MESSAGES ON THE DB3 REPORT

After automated year-end transactions are posted, departments should request the DB3 Report (**Blank** report period option) to research and resolve edit messages.

Resolve Edit Messages - Fund Level Accruals Section

Edit messages display on the lower left-hand side of the report. These edit messages are fatal (except for report edit message "Subsidiary Not In DT-32 Table") and must be cleared before automated year-end data can be transmitted to the SCO.

In addition, subsidiary balances display if the general ledger subsidiary balances on the G02 or S01 Reports do not reconcile to the document file subsidiary balances on the D09 or D10 Reports. Although no error messages are associated with this out-of-balance condition, these subsidiaries should not appear on the Fund Level Accruals page.

A listing of the edit messages displayed in the Fund Level Accruals section of the DB3 Report and the corresponding explanations are shown in Exhibit IV-B-8.

Examples of the Fund Level Accruals page with fatal errors and out of balance subsidiaries are shown in Exhibit IV-B-9.

EXHIBIT IV-B-8
EDIT MESSAGES FOR FUND LEVEL ACCRUALS

Edit Message	Explanation/Action Required
GL 1110 OR GL 1130 HAS ABNORMAL BALANCE	GL 1110 and/or GL 1130 have abnormal credit balances on the Fund Level Accruals page. Make necessary corrections, if appropriate. If an abnormal balance truly exists as of June 30, year-end data for the fund cannot be transmitted electronically and manual year-end reports must be prepared.
GL 1600 REQUIRES SUBSIDIARY	All amounts in GL 1600 must be reclassified using TC 593.
SUBSIDIARY DOES NOT CONTAIN A VALID FUND PER D22 TABLE	Review the Subsidiary. Correct the transaction containing the invalid fund number in the subsidiary or contact the CALSTARS Hotline if a fund needs to be established in the statewide D22 Fund Table.
SUBSIDIARY NOT IN D32 TABLE	Review the Subsidiary. Correct the transaction containing the invalid subsidiary or establish the subsidiary in the D32 Subsidiary Table. Ensure that valid Subsidiaries are established in the D32 Subsidiary Table. For example, the valid Subsidiaries for GL 3400 are 34100000, 34200000, and 34300000. Refer to CPM Volume 1, Chapter V, General Ledger Account Structure for additional information.
GENERAL LEDGER NOT IN D31 TABLE	Review the GL for validity. The GL must be included in the Uniform Codes Manual. Correct the transaction containing the invalid GL or contact the CALSTARS Hotline if a GL needs to be established in the statewide D31 GL Table.
FUND LEVEL ACCRUALS NOT BALANCED	Incorrect amounts were posted with the special automated year-end TCs, TCs were posted in error, or one or more TCs were not posted as follows: TC 755 to GL 1400-Due From Other Funds by the amount of loans to General Fund recorded by the SCO. TC 755 to record unremitted GL 3400-Advance Collections. The DB3 Report does not initially reflect the GL 3400 amount. TC 756 to reduce GL 3500-Liabilities for Deposit to the unremitted amount. The DB3 Report initially reflects the total GL 3500 amount. TC 756 to reduce GL 3730-Uncleared Collections, to the unremitted amount. The DB3 Report initially reflects the total GL 3730 amount.
GL 6297 MUST BE RECLASSIFIED TO GL 1400 OR GL 3110	This is the balance of GL 6297 from the G01 or G02 Reports with signs reversed. GL 6297 must be reclassified to GL 1400 or GL 3110. For information on reclassifying GL 6297, refer to Chapter III, section *Record Year-end PFA*.

EXHIBIT IV-B-9
DB3 FUND LEVEL ACCRUALS PAGE WITH FATAL ERRORS

```
CSTARDB3 9990 (DEST: AA SPEC) PY, ,0,0,0,0,0001,    ,    ,         ,          ,       ,        ********** RUN:07/25/17 TIME:15:24
PRIOR FISCAL YEAR:  2016          ***********************************FND(0001)  GL(ALL)*
                                                  DEPARTMENT OF AIR QUALITY   (9990)
                                                 AUTOMATED SCO YEAR-END REPORT
                                                        AS OF 06/30/17
************************************************************************************************************************ PAGE      1
     FUND LEVEL ACCRUALS:
*****************************************************************************************************************************************
 SCO ACCOUNT:  ORG        FUND  SUB-FD
               9990       0001

 CALSTARS:     ORG   SEC  FUND  FD-DTL
               9990       0001
*****************************************************************************************************************************************
                                                                 GL ACCT/                GENERAL LEDGER
                                                                SUBSIDIARY                  AMOUNT                        BALANCE

 CURRENT YEAR ACCRUALS:
   GENERAL CASH                                                 1110      B                  22,906.79-
   REVOLVING FUND CASH                                          1130                        431,639.49
   ACCOUNTS RECEIVABLE DISHONORED CHECKS                        1315                            129.42-
   ACCOUNTS RECEIVABLE OTHER                                    1319                      3,658,389.56
   CONTINGENT RECEIVABLES                                       1380                         60,149.19
   PROVISION FOR DEFERRED RECEIVABLES                           1600      C               3,718,409.33-
   DUE TO OTHER FUNDS                                           3114.0094                   137,931.53-
   UNCLEARED COLLECTIONS                                        3730                        269,003.38
   ALLOCATION CLEARING ACCOUNT                                  6297      D                 711,915.42-
     TOTAL ACCRUALS LESS REVOLVING FUND                                                                                  603,750.36-

 REPORT EDIT MESSAGE:
   B: FATAL - GL 1110 OR 1130 HAS AN ABNORMAL BALANCE
   C: FATAL - GL 1600 REQUIRES SUBSIDIARY
   D: FATAL – GL 6297 MUST BE RECLASSIFIED TO GL 1400 OR GL3110
   FATAL - FUND LEVEL ACCRUALS NOT BALANCED
```

Explanation of Error Messages:

B: FATAL - GL 1110 OR 1130 HAS AN ABNORMAL BALANCE: GL 1110 has a credit balance.

C: FATAL - GL 1600 REQUIRES SUBSIDIARY: TC 593 has not been entered to add subsidiaries to GL 1600 for A/R-Dishonored Checks, A/R-Other, and Contingent Receivables.

D: FATAL – GL 6297 MUST BE RECLASSIFIED TO GL 1400 OR GL3110: At year-end, GL 6297 must be reported as a "Due To" or "Due From" accrual. TC 540 or TC 541 has not been entered to reclassify GL 6297 to GL 1400 or GL 3110. This is the balance of GL 6297 from the G01 or G02 Reports with signs reversed.

FATAL - FUND LEVEL ACCRUALS NOT BALANCED: The totals of the fund level accruals, less the amount of the Revolving Fund must equal zero. An out of balance condition may be due to incorrect amounts posted to Automated TCs or incorrect postings to CALSTARS.

EXHIBIT IV-B-9 (Continued)
DB3 FUND LEVEL ACCRUALS PAGE WITH
OUT OF BALANCE SUBSIDIARIES
General ledger subsidiary balances do not reconcile to the document file subsidiaries

```
CSTARDB3 9990 (DEST: AA SPEC) PY, ,0,0,0,0,0001,    ,    ,          ,          ,          ,          ********** RUN:07/25/17 TIME:15:24
PRIOR FISCAL YEAR:  2016          ***********************************FND(0001)  GL(ALL)*
                                                   DEPARTMENT OF AIR QUALITY   (9990)
                                                  AUTOMATED SCO YEAR-END REPORT
                                                        AS OF 06/30/17
************************************************************************************************************************ PAGE      1
     FUND LEVEL ACCRUALS:
*****************************************************************************************************************************
 SCO ACCOUNT:  ORG        FUND  SUB-FD
               9990       0001

 CALSTARS:     ORG   SEC  FUND  FD-DTL
               9990       0001
*****************************************************************************************************************************
                                                        GL ACCT/                GENERAL LEDGER
                                                       SUBSIDIARY                  AMOUNT                          BALANCE

 CURRENT YEAR ACCRUALS:
   GENERAL CASH                                        1110                        444,453.23
   REVOLVING FUND CASH                                 1130                         31,639.49
   ACCOUNTS RECEIVABLE DISHONORED CHECKS               1315                         46,122.00
   ACCOUNTS RECEIVABLE OTHER                           1319                        550,633.29
   CONTINGENT RECEIVABLES                              1380                         60,149.19
   DUE FROM OTHER FUNDS                                1400.0367                  1,301,487.10
   DUE FROM OTHER FUNDS                                1400.0427                        895.37
   DUE FROM OTHER FUNDS                                1400.0588                  4,597,617.53
   DUE FROM OTHER APPRNS                               1420                       5,900,000.00-
   ACCOUNTS RECEIVABLE DISHONORED CHECKS               1600.1315                     46,122.00-
   ACCOUNTS RECEIVABLE OTHER                           1600.1319                    550,633.29-
   CONTINGENT RECEIVABLES                              1600.1380                     60,149.19-
   REVENUE COLLECTED IN ADVANCE                        3410                         175,449.85-
   UNCLEARED COLLECTIONS                               3730                         269,003.38-
     TOTAL ACCRUALS LESS REVOLVING FUND                                                                                0.00
```

Although no error messages are shown, subsidiary information is shown on the Fund Level Accruals page of the DB3 Report if the general ledger subsidiary balances do not reconcile to the document file subsidiaries. CALSTARS compares the general ledger subsidiary balances on the G02 or S01 Reports to the document file subsidiaries on the D09 or D10 Reports. The Fund Level Accruals page of the DB3 Report displays the difference between the two files:

DB3 Report	GL	Subsidiary	G02/S01 Report	D09/D10 Report	Differences shown on DB3
1400.0367	1400	03670000	1,313,714.97	12,227.87	1,301,487.10
1400.0427	1400	04270000	240,054.33	239,158.96	895.37
1400.0588	1400	05880000	174,119,275.72	169,521,658.19	4,597,617.53
1420	1400	00010000	4,300,000.00	10,200,000.00	-5,900,000.00

Determine the correct amount for each subsidiary and make the necessary adjustments to balance the G02/S01 report to the D09/D10 report.

NOTE: D09 Report displays document file records by GL and subsidiary accounts. GL 1730, 3400 & 3500 will not be displayed on D09 because those GL's are not recorded in the document file.

Resolve Edit Messages – Appropriation Adjustments and Accruals Section

Edit messages display on the lower left-hand side of the report and can be either fatal or warnings. Fatal edit messages create non-transmittable records. All fatal edit messages for the fund must be cleared before year-end data can be transmitted to the SCO. A listing of the edit messages and the corresponding explanations are displayed in Exhibit IV-B-10.

Warning edit messages will not prevent the fund's data from being transmitted to SCO; therefore, they only appear on DB3 Reports requested at **Blank** report period option. They should be reviewed to determine if corrective action is needed.

Acceptable Warning Messages

Warning messages typically issued for the following conditions **do not** require any further action:

Warning Messages	Condition
OUT OF BALANCE BY $_____	Reverting appropriations when SCO posts entries to revert the funds as of June 30 and the department does not post the SCO RV reversion document in CALSTARS. See Exhibit IV-B-11 page 27. Agency has option to post RV entries.
	Prior year receipt accounts such as revenue, Refunds to Reverted Appropriations and Operating Transfers-In containing a prior year accrual reversal. See Exhibit IV-B-11 (Continued) page 28 & 29.
	Revenue accounts containing a prior year accrual that was posted by SCO but no activity appears in the "Balance per CALSTARS' line of the DB3 Report. This occurs when no new activity was recorded in CALSTARS during the year. See Exhibit IV-B-11 (Continued) page 30.
HAS SCO DATA; NO CALSTARS DATA FOUND	Expenditure appropriations that contain a prior year accrual recorded by SCO but no activity appears in the "Balance per CALSTARS' line of the DB3 Report. This occurs when the appropriation balance was fully expended (zero) in the prior year. No ending appropriation balance rolled forward during YEC and no new activity was recorded in CALSTARS during the year. See Exhibit IV-B-11 (Continued) page 31.

Unacceptable Warning Messages

Warning messages on the following accounts are **not acceptable** and require further corrective action:

- ✪ Prior-prior year revenue.
- ✪ Prior-prior year refunds to reverted appropriations.
- ✪ Old CALSTARS accounts (no corresponding SCO account) with residual appropriation balances.
- ✪ Invalid Account Type 97 (ORF) records.

Edit Message	Edit Severity	Explanation/Action Required
OUT OF BALANCE BY $_____	Warning	The amount of the SCO Adjusted Balance and Balance per CALSTARS do not agree. This record will **not** stop the transmittal if the account has **no** accruals or adjustments, e.g., PY revenue or a reverting appropriation. The agency has the option to post or not post "RV" journal entries to CALSTARS for reverting appropriations.
	Fatal	The amount of the SCO Adjusted Balance and Balance per CALSTARS do not agree. If the account has accruals or adjustments, this fund's data will **not** transmit until the problem is corrected. Review SCO reconciliations. Refer to the *Resolve Edit Messages – Appropriation and Accruals* section in this chapter.
APPROPRIATION IS OVER-EXPENDED	Warning	Budgetary expenditures exceed the appropriation budget. This record will **not** stop the transmittal if the account has **no** accruals or adjustments.
	Fatal	Budgetary expenditures exceed the appropriation budget or the Clearing Account is not zero. Review the SCO reconciliations. Refer to the *Resolve Edit Messages – Appropriation and Accruals* section in this chapter.
GL 1110 OR GL 1130 HAS ABNORMAL BALANCE	Fatal	GL 1110 and/or GL 1130 have credit (abnormal) balances. Make necessary corrections, if appropriate. If abnormal balance exists, year-end data for this fund cannot be electronically transmitted.
SUBSIDIARY NOT IN D32 TABLE	Warning	Review the Subsidiary for validity. Correct the transaction containing the invalid subsidiary or establish the subsidiary in the D32 Subsidiary Table. Ensure that valid subsidiaries are established in the D32 Subsidiary Table. For example, valid Subsidiaries for GL 1500 are 1510, 1540 and 1590. Refer to CPM Volume 1, Chapter V, General Ledger Account Structure for additional information.
SUBSIDIARY DOES NOT CONTAIN A VALID FUND PER D22 TABLE	Fatal	Review the Subsidiary for validity. Ensure that the fund is valid and established in the statewide D22 Fund Table.

Edit Message	Edit Severity	Explanation/Action Required
GENERAL LEDGER NOT IN D31 TABLE	Fatal	Review the GL for validity. The GL must be included in the Uniform Codes Manual. Correct the transaction containing the invalid GL or contact the CALSTARS Hotline if a GL needs to be established in the statewide D31 GL Table.
GL 1600 REQUIRES SUBSIDIARY	Fatal	All amounts in GL 1600 must be reclassified using TC 593.
HAS CALSTARS DATA; NO SCO DATA FOUND	Warning	The SCO Account and the SCO Account Segment on the AS Table record are not in agreement, or no record has been established by SCO, or CALSTARS has appropriation balances not present on the SCO Agency Reconciliation Report, e.g., appropriation reversion not recorded in CALSTARS. Review the SCO Agency Reconciliation Report, the AS Table record, or the DB2 Report to confirm the account coding.
HAS SCO DATA; NO CALSTARS DATA FOUND	Warning	The SCO Account and the SCO Account Segment on the AS Table record are not in agreement, or no activity has been recorded in CALSTARS. Review the SCO Agency Reconciliation Report, the AS Table record, or the DB2 Report to confirm the coding of the account.
NO SCO ACCT SEGMENT ON AS TABLE	Warning	The CALSTARS SCO account segment on the AS Table is blank. This record will **not** stop the transmittal to SCO if the account has **no** accruals or adjustments.
	Fatal	The CALSTARS SCO account segment on the AS Table is blank. If the account has accruals or adjustments, the fund's data will **not** transmit until the problem is corrected. Review the AS Table record and add the SCO Account segment.
ENCUMBRANCES FOR GL/SUBSID EXCEEDS CY ACCRUALS FOR GL/SUBSID	Warning	Amounts entered with special automated year-end transactions – (TC 758 – 760) to report encumbrances funded by A/R reimbursements exceed the amount of the Encumbrances for GL 3010 line of the Appropriation Adjustments and Accruals page. TC 758 – 760 should be posted to the appropriations that incur reimbursable expenditures, not to the Clearing Account (Program 99) or to the Reimbursement account (Category 90).

EXHIBIT IV-B-10 (Continued)
EDIT MESSAGES FOR APPROPRIATION ADJUSTMENTS AND ACCRUALS SECTION

Edit Message	Edit Severity	Explanation/Action Required
GL 6297 MUST BE RECLASSIFIED TO GL 1400 OR GL 3110	Fatal	GL 6297 must be reclassified to GL 1400 or GL 3110. For information on reclassifying GL 6297, refer to Chapter III, section *Record Year-End PFA*.
ACCRUALS NOT ALLOWED IN A REVERTING APPROPRIATION	Fatal	Accruals cannot be reported in a reverting appropriation and must be reversed or liquidated. In certain circumstances, SCO may agree to open a reverting appropriation and pay an outstanding claim schedule in July. In those cases, GL 3020, Claims Filed may be reported in a reverting appropriation and TC 757 must be entered to override the fatal error.

EXHIBIT IV-B-11
ACCEPTABLE WARNINGS ON THE APPROPRIATION ADJUSTMENT AND ACCRUALS PAGE (NO ACTION NEEDED)

The final SCO RV reversion document to zero the ending balance of a reverting appropriation was not posted. The out-of-balance amount will be the SCO RV reversion document amount.

SCO Tab Run showing RV document and the appropriation balance with a zero balance:

```
MAIL CODE: 9990                                   STATE CONTROLLERS OFFICE                                   PAGE NO:  7577
 REPORT NO: FC-320-01-P                          AGENCY RECONCILIATION REPORT                           PROCESS DATE: 06-30-2017
 AGENCY: 9990  DEPARTMENT OF AIR QUALTIY           PERIOD ENDING 06-30-2017
                     FEDERAL
   FUND   YR  REF/ITM CATALOG  CA PG EL COM TSK T  SOURCE   ACCT     DATE         ENACTMENT                ENCUMBRANCE   REVERSION
         DATE    POSTING REF   -------DESCRIPTION-------           LAST ACT          YEAR CHAPTER   STATUTE  AVAIL.DATE        DATE
                                                              BUDGET/ADJUSTMENTS          ADVANCES    EXPEND/REVENUE  AVAIL/UNREALIZED
0001000 2014  001                 30            D                 06-20-2017
         ITEM DESC          B/A IT. 9990-001-0001                                      1 25/14          06-30-2015    06-30-2017
                            (2)-AIR QUALITY WORKFORCE
                                        BEGIN BALANCE             199,064.25-                          55,916.25        143,148.00
     06-30-2017 24-RV060076                                       143,148.00                                            143,148.00-
                                       ENDING BALANCE              55,916.25-                          55,916.25
```

DB3 Report showing the ending balance of the CALSTARS appropriation is the SCO RV reversion document amount:

```
CSTARDB3 9990 (DEST: AA SPEC) PY, ,0,1,0,0,    ,    ,    ,          ,          ,      ,          ********** RUN:07/25/17 TIME:18:43
PRIOR FISCAL YEAR:  2016          ************************************ FND(ALL)* GL(ALL)*
                                                 DEPARTMENT OF AIR QUALITY (9990)
                                                 AUTOMATED SCO YEAR-END REPORT
                                                        AS OF 06/30/17
************************************************************************************************************************** PAGE      1
     APPROPRIATION ADJUSTMENTS AND ACCRUALS:
**************************************************************************************************************************
 SCO ACCT:ORG       FUND SFD  ENY   REF     CAT       PG-EL-CMP-TSK  REV-ACCT  AT  CT
          9990      0001      2014  001               30                        D   C

 CALSTARS:ORG  SEC  FUND FD   ENY   REF     C-OB-DTL  PG-EL-CMP-TSK  SOURCE  AT  FFY   AS          APPROPRIATION SYMBOL TITLE
          9990      0001      2014  001               30                      00  2014  003  GENERAL FUND PROG 30 SUPPORT
**************************************************************************************************************************
                                                        GL ACCT/       BUDGET/ADJUST          RECEIPT/
                                                       SUBSIDIARY         ADVANCE           DISBURSEMENT          BALANCE

 ACCOUNT BALANCE PER STATE CONTROLLER'S OFFICE RECORDS:                   55,916.25-          55,916.25                0.00
 REVERSE PY ADJUSTMENTS TO SCO                                                 0.00               0.00                0.00
 REVERSE PY ACCRUALS                                                      55,916.25          55,916.25-               0.00
 APPLY:  CURRENT YEAR ADJUSTMENTS TO SCO:
     TOTAL ADJUSTMENTS                                                         0.00               0.00                0.00
 APPLY:  CURRENT YEAR ACCRUALS:
     TOTAL ACCRUALS                                                            0.00               0.00                0.00
 PENDING BUDGET REVISIONS                                                      0.00               0.00                0.00
 SCO ADJUSTED BALANCE                                                          0.00               0.00                0.00
 BALANCE PER CALSTARS                                                    143,148.00-              0.00          143,148.00-

 REPORT EDIT MESSAGE:
   WARNING - OUT OF BALANCE BY $        143,148.00
```

EXHIBIT IV-B-11 (Continued)
ACCEPTABLE WARNINGS ON THE APPROPRIATION ADJUSTMENT AND ACCRUALS PAGE (NO ACTION NEEDED)

Current year activity for a revenue account with a prior year revenue accrual reversal. The out-of-balance amount will be the prior year revenue accrual.

```
CSTARDB3 9990 (DEST: AA SPEC) PY, ,0,0,0,0,    ,    ,    ,          ,          ,       ,          ********** RUN:07/25/17 TIME:18:43
PRIOR FISCAL YEAR:  2016          ********************************** FND(ALL)* GL(ALL)*
                                                   DEPARTMENT OF AIR QUALITY (9990)
                                                   AUTOMATED SCO YEAR-END REPORT
                                                         AS OF 06/30/17
************************************************************************************************************************** PAGE      7
     APPROPRIATION ADJUSTMENTS AND ACCRUALS:
*****************************************************************************************************************************
 SCO ACCOUNT:  ORG        FUND  SUB-FD  EY    REF      CAT            PGM  ELEM  COMP  TASK  REV-ACCT  AT  CT
               9990       0001          2015                                                  0125600   R   Q

 CALSTARS:     ORG   SEC  FUND  FD-DTL  EY    REF      CAT  OBJ  OD   PGM  ELEM  COMP  TASK  SOURCE    AT     FFY   APPN-SYM
               9990       0001          2015  980                                            125600    RR     2015  802
*****************************************************************************************************************************
                                                      GL ACCT/       BUDGET/ADJUST          RECEIPT/
                                                     SUBSIDIARY         ADVANCE           DISBURSEMENT           BALANCE

 ACCOUNT BALANCE PER STATE CONTROLLER'S OFFICE RECORDS:                      0.00           614,553.67-          614,553.67-
 REVERSE PY ADJUSTMENTS TO SCO                                               0.00                 0.00                 0.00
 REVERSE PY ACCRUALS                                                   744,598.25-           744,598.25                 0.00
 APPLY:  CURRENT YEAR ADJUSTMENTS TO SCO:
     TOTAL ADJUSTMENTS                                                       0.00                 0.00                 0.00
 APPLY:  CURRENT YEAR ACCRUALS:
     TOTAL ACCRUALS                                                          0.00                 0.00                 0.00
 PENDING BUDGET REVISIONS                                                    0.00                 0.00                 0.00
 SCO ADJUSTED BALANCE                                                  744,598.25-           130,044.58          614,553.67-
 BALANCE PER CALSTARS                                                        0.00           130,044.58          130,044.58

 REPORT EDIT MESSAGE:
   WARNING - OUT OF BALANCE BY $        744,598.25-
```

EXHIBIT IV-B-11 (Continued)
ACCEPTABLE WARNINGS ON THE APPROPRIATION ADJUSTMENT AND ACCRUALS PAGE (NO ACTION NEEDED)

Refunds to reverted appropriation with a prior year accrual reversal. The out-of-balance amount will be the prior year accrual.

```
CSTARDB3 9990 (DEST: AA SPEC) PY, ,0,0,0,0,    ,    ,    ,         ,          ,      ,          ********** RUN:07/25/17 TIME:18:43
PRIOR FISCAL YEAR:  2016          ********************************** FND(ALL)* GL(ALL)*
                                                DEPARTMENT OF AIR QUALITY (9990)
                                                AUTOMATED SCO YEAR-END REPORT
                                                      AS OF 06/30/17
************************************************************************************************************************ PAGE      6
     APPROPRIATION ADJUSTMENTS AND ACCRUALS:
*****************************************************************************************************************************
 SCO ACCOUNT:  ORG        FUND  SUB-FD  EY    REF      CAT            PGM  ELEM  COMP  TASK  REV-ACCT  AT  CT
               9990       0001          2015                                                  0500000   R   Q

 CALSTARS:     ORG   SEC  FUND  FD-DTL  EY    REF      CAT  OBJ  OD   PGM  ELEM  COMP  TASK  SOURCE    AT     FFY   APPN-SYM
               9990       0001          2015  980                                            570000    RR     2015  808
*****************************************************************************************************************************
                                                     GL ACCT/       BUDGET/ADJUST          RECEIPT/
                                                    SUBSIDIARY         ADVANCE           DISBURSEMENT          BALANCE

 ACCOUNT BALANCE PER STATE CONTROLLER'S OFFICE RECORDS:                     0.00            6,510.42-           6,510.42-
 REVERSE PY ADJUSTMENTS TO SCO                                              0.00                0.00                0.00
 REVERSE PY ACCRUALS                                                    2,612.28-           2,612.28                0.00
 APPLY:  CURRENT YEAR ADJUSTMENTS TO SCO:
     TOTAL ADJUSTMENTS                                                      0.00                0.00                0.00
 APPLY:  CURRENT YEAR ACCRUALS:
     TOTAL ACCRUALS                                                         0.00                0.00                0.00
 PENDING BUDGET REVISIONS                                                   0.00                0.00                0.00
 SCO ADJUSTED BALANCE                                                   2,612.28-           3,898.14-           6,510.42-
 BALANCE PER CALSTARS                                                       0.00            3,898.14-           3,898.14-

 REPORT EDIT MESSAGE:
   WARNING - OUT OF BALANCE BY $          2,612.28-
```

EXHIBIT IV-B-11 (Continued)
ACCEPTABLE WARNINGS ON THE APPROPRIATION ADJUSTMENT AND ACCRUALS PAGE (NO ACTION NEEDED)

Revenue account with a prior year accrual that was posted by SCO. No new activity was recorded in CALSTARS during the year and no amounts will show in the Balance per CALSTARS line.

```
CSTARDB3 9990 (DEST: AA SPEC) PY, ,0,0,0,0,    ,    ,    ,          ,          ,      ,          ********** RUN:07/25/17 TIME:18:43
PRIOR FISCAL YEAR:  2016          ********************************** FND(ALL)* GL(ALL)*
                                                   DEPARTMENT OF AIR QUALITY (9990)
                                                   AUTOMATED SCO YEAR-END REPORT
                                                         AS OF 06/30/17
************************************************************************************************************************** PAGE     23
     APPROPRIATION ADJUSTMENTS AND ACCRUALS:
*****************************************************************************************************************************
 SCO ACCOUNT:  ORG        FUND  SUB-FD  EY    REF      CAT            PGM  ELEM  COMP  TASK  REV-ACCT  AT  CT
               9990       0001          2015                                                  0114500   R   Q

 CALSTARS:     ORG   SEC  FUND  FD-DTL  EY    REF      CAT  OBJ  OD   PGM  ELEM  COMP  TASK  SOURCE    AT     FFY   APPN-SYM

*****************************************************************************************************************************
                                                      GL ACCT/       BUDGET/ADJUST          RECEIPT/
                                                     SUBSIDIARY         ADVANCE           DISBURSEMENT           BALANCE

 ACCOUNT BALANCE PER STATE CONTROLLER'S OFFICE RECORDS:                       0.00           628,865.36-          628,865.36-
 REVERSE PY ADJUSTMENTS TO SCO                                                0.00                 0.00                 0.00
 REVERSE PY ACCRUALS                                                    628,865.36-           628,865.36                 0.00
 APPLY:  CURRENT YEAR ADJUSTMENTS TO SCO:
     TOTAL ADJUSTMENTS                                                        0.00                 0.00                 0.00
 APPLY:  CURRENT YEAR ACCRUALS:
     TOTAL ACCRUALS                                                           0.00                 0.00                 0.00
 PENDING BUDGET REVISIONS                                                     0.00                 0.00                 0.00
 SCO ADJUSTED BALANCE                                                   628,865.36-                0.00          628,865.36-
 BALANCE PER CALSTARS                                                         0.00                 0.00                 0.00

 REPORT EDIT MESSAGE:
   WARNING - HAS SCO DATA - NO CALSTARS DATA FOUND
   WARNING - OUT OF BALANCE BY $        628,865.36-
```

Expenditure appropriation with a prior year accrual that was posted by SCO. The appropriation balance was zero as of 6/30/13 (last year-end). No amounts will show in the Balance per CALSTARS line since no ending appropriation balances rolled forward during YEC last year-end and no new activity was recorded in CALSTARS during the year.

```
CSTARDB3 9990 (DEST: AA SPEC) PY, ,0,0,0,0,    ,    ,    ,         ,         ,      ,          ********** RUN:07/25/17 TIME:18:43
PRIOR FISCAL YEAR:  2016          ************************************ FND(ALL)* GL(ALL)*
                                                DEPARTMENT OF AIR QUALITY (9990)
                                                AUTOMATED SCO YEAR-END REPORT
                                                       AS OF 06/30/17
************************************************************************************************************************ PAGE     19
     APPROPRIATION ADJUSTMENTS AND ACCRUALS:
*****************************************************************************************************************************
 SCO ACCOUNT:  ORG        FUND  SUB-FD  EY    REF      CAT            PGM  ELEM  COMP  TASK  REV-ACCT  AT  CT
               9990       0001          2015  501                     50                                  D   C

 CALSTARS:     ORG   SEC  FUND  FD-DTL  EY    REF      CAT  OBJ  OD   PGM  ELEM  COMP  TASK  SOURCE    AT     FFY   APPN-SYM

*****************************************************************************************************************************
                                                        GL ACCT/       BUDGET/ADJUST          RECEIPT/
                                                       SUBSIDIARY         ADVANCE           DISBURSEMENT          BALANCE

 ACCOUNT BALANCE PER STATE CONTROLLER'S OFFICE RECORDS:                  462,657.00-          462,657.00                0.00
 REVERSE PY ADJUSTMENTS TO SCO                                                 0.00                0.00                0.00
 REVERSE PY ACCRUALS                                                     462,657.00          462,657.00-               0.00
 APPLY:  CURRENT YEAR ADJUSTMENTS TO SCO:
     TOTAL ADJUSTMENTS                                                         0.00                0.00                0.00
 APPLY:  CURRENT YEAR ACCRUALS:
     TOTAL ACCRUALS                                                            0.00                0.00                0.00
 PENDING BUDGET REVISIONS                                                      0.00                0.00                0.00
 SCO ADJUSTED BALANCE                                                          0 00                0.00                0.00
 BALANCE PER CALSTARS                                                          0.00                0.00                0.00

 REPORT EDIT MESSAGE:
   WARNING - HAS SCO DATA - NO CALSTARS DATA FOUND
```

Fatal Messages Requiring 'Transmit Authorization' Override

The DB3 Report may display fatal edit messages that cannot be resolved for the following types of accounts even though the accrual information is correct and the account is reconciled to SCO. These accounts require a 'Transmit Authorization' override of the fatal edit to allow transmission of the data to SCO:

- Fixed expenditure accounts or continuous appropriations that do not have a budget posted in the Budget/Adjust Column on the SCO monthly Agency Reconciliation Report. See Exhibit IV-B-12 page 33 and 34.
- Prior year receipt accounts such as revenue, Refunds to Reverted Appropriations and Operating Transfers-In that contain both a prior year accrual reversal and a current year accrual. See Exhibit IV-B-12 pages 35 and 36.
- Expenditure appropriations with an Element 02 that is not a Distributed Administration appropriation. See Exhibit IV-B-12 page 37.

Departments with these types of fatal edit messages should contact the CALSTARS Hotline to discuss the account and request an override of the fatal edit. A copy of the DB3 Report and the SCO Tab Run displaying the account must scanned and emailed to the CALSTARS Hotline at HOTLINE@dof.ca.gov for evaluation and approval of the override. Once approved, the DB3 Report can be ordered immediately to verify the override of the fatal edit message. The DB3 Report will reflect the override of the fatal edit as follows:

- The DB3 Report ordered at the **N** report option will no longer display the account containing the fatal edit message.
- The DB3 Report ordered at the **Blank** or **T** report option will display 'Warning' before the edit message and 'Transmit Authorized' after the edit message.
- The system generated CSYDB3-1 and CSYDB3-2 Reports received after successful transmission to SCO will display 'Warning' before the edit message and 'Transmit Authorized' after the edit message.

Fixed Expenditure Account (no SCO Budget). Out-of-balance by the difference between the PY (Prior Year) accrual and the CALSTARS appropriation (budget) amount that rolled forward from last year's YEC process.

SCO Tab Run for a fixed expenditure account displaying no SCO budget amount:

```
MAIL CODE: 9990                                    STATE CONTROLLERS OFFICE                                    PAGE NO:  5512
 REPORT NO: FC-320-01-P                           AGENCY RECONCILIATION REPORT                          PROCESS DATE: 06-30-2017
 AGENCY: 9990  DEPARTMENT OF AIR QUALITY           PERIOD ENDING 06-30-2017
                     FEDERAL
   FUND   YR  REF/ITM CATALOG  CA PG EL COM TSK T  SOURCE   ACCT     DATE         ENACTMENT                 ENCUMBRANCE   REVERSION
         DATE    POSTING REF   -------DESCRIPTION-------           LAST ACT          YEAR CHAPTER   STATUTE  AVAIL.DATE        DATE
                                                              BUDGET/ADJUSTMENTS          ADVANCES    EXPEND/REVENUE  AVAIL/UNREALIZED
 0275000 1990  506                 20            D                 06-16-2017
          ITEM DESC          PUBLIC AIR CODE   SEC 999                                  1 1604/90      1990  97-01-9999  97-01-9999
                                          BEGIN BALANCE                                                 108,951.74        108,951.74
      06-16-2017 36-JEA0057127 PFA ACTUAL MAY 13 FY16/17                                                  4,006.89          4,006.89
                                         ENDING BALANCE                                                 112,958.63        112,958.63
```

DB3 Report displaying a CALSTARS appropriation budget amount of $759,204.74 that rolled from YEC in the prior year. The out-of-balance amount is the difference between the PY accrual and the CALSTARS appropriation budget amount.

```
CSTARDB3 9990 (DEST: AA SPEC) PY, ,0,0,0,0,    ,    ,    ,         ,         ,      ,          ********** RUN:07/25/17 TIME:06:00
PRIOR FISCAL YEAR:  2016          ********************************** FND(ALL)* GL(ALL)*
                                              DEPARTMENT OF AIR QUALITY (9990)
                                                AUTOMATED SCO YEAR-END REPORT
                                                     AS OF 06/30/17
************************************************************************************************************************ PAGE      1
     APPROPRIATION ADJUSTMENTS AND ACCRUALS:
*****************************************************************************************************************************
 SCO ACCOUNT:  ORG        FUND  SUB-FD  EY    REF      CAT            PGM  ELEM  COMP  TASK  REV-ACCT  AT  CT
               9990       0275          1990  506                     20                                  D   C

 CALSTARS:     ORG   SEC  FUND  FD-DTL  EY    REF      CAT  OBJ  OD   PGM  ELEM  COMP  TASK  SOURCE    AT     FFY   APPN-SYM
               9990       0275          1990  506                     20                                  00     2016  533
               9990       0275          1990  506                     20                                  00     2015  533
*****************************************************************************************************************************
                                                        GL ACCT/       BUDGET/ADJUST          RECEIPT/
                                                       SUBSIDIARY         ADVANCE           DISBURSEMENT          BALANCE

 ACCOUNT BALANCE PER STATE CONTROLLER'S OFFICE RECORDS:                          0.00          112,958.63          112,958.63
 REVERSE PY ADJUSTMENTS TO SCO                                                   0.00                0.00                0.00
 REVERSE PY ACCRUALS                                                             6.41                6.41-               0.00
 APPLY:  CURRENT YEAR ADJUSTMENTS TO SCO:
     TOTAL ADJUSTMENTS                                                           0.00                0.00                0.00
 APPLY:  CURRENT YEAR ACCRUALS:
   ACCOUNTS PAYABLE                                   3010                       0.00              762.33              762.33
   DUE TO OTHER FUNDS                                 3114.0133                  0.00            1,730.91            1,730.91
     TOTAL ACCRUALS                                                              0.00            2,493.24            2,493.24
 PENDING BUDGET REVISIONS                                                        0.00                0.00                0.00
 SCO ADJUSTED BALANCE                                                            6.41          115,445.46          115,451.87
 BALANCE PER CALSTARS                                                      759,204.74          115,445.46          874,650.20

   ENCUMBRANCES                                       3010                       0.00              762.33                0.00

 REPORT EDIT MESSAGE:
   WARNING - APPROPRIATION IS OVER-EXPENDED - TRANSMIT AUTHORIZED
   WARNING - OUT OF BALANCE BY $        759,198.33- - TRANSMIT AUTHORIZED
```

Fixed Expenditure Account (no SCO Budget). The CALSTARS appropriation budget amount that rolled forward from last year's YEC process was reversed by the department. The out-of-balance amount is the prior year accrual amount.

SCO Tab Run for a fixed expenditure account displaying no SCO budget amount:

```
MAIL CODE: 9990                                STATE CONTROLLERS OFFICE                                          PAGE NO:  7090
REPORT NO: FC-320-01-P                       AGENCY RECONCILIATION REPORT                                 PROCESS DATE: 06-30-2017
AGENCY: 9990  DEPARTMENT OF AIR QUALITY        PERIOD ENDING 06-30-2017
                    FEDERAL
  FUND   YR  REF/ITM CATALOG  CA PG EL COM TSK T  SOURCE   ACCT     DATE         ENACTMENT                  ENCUMBRANCE   REVERSION
        DATE    POSTING REF   -------DESCRIPTION-------           LAST ACT          YEAR CHAPTER   STATUTE  AVAIL.DATE        DATE
                                                             BUDGET/ADJUSTMENTS          ADVANCES    EXPEND/REVENUE  AVAIL/UNREALIZE
0100000 1991  507                              D                 06-26-2017
         ITEM DESC          CH. 817/91                SEC. A(1)                        1 817/91       1991  97-01-9999  97-01-9999
                            SEC A(1) AIR QUALITY INCENTIVES
                                       BEGIN BALANCE                                                 3,153,004.89      3,153,004.89
     06-05-2017 50-U070202                                                                             343,335.20        343,335.20
     06-06-2017 50-U070200                                                                              39,904.64         39,904.64
     06-26-2017 50-U070226                                                                              29,647.20         29,647.20
     06-26-2017 50-U070229                                                                              18,620.32         18,620.32
                                      ENDING BALANCE                                                 3,584,512.25      3,584,512.25
```

DB3 Report does not display a CALSTARS budget amount. The appropriation budget amount that rolled forward from YEC in the prior year was reversed out during the current year to match with SCO records for SCO reconciliation purposes. The out-of-balance amount is the amount of the PY accrual.

```
CSTARDB3 9990 (DEST: AA SPEC) PY, ,0,0,0,0,    ,    ,    ,          ,          ,      ,          ********** RUN:07/25/17 TIME:18:43
PRIOR FISCAL YEAR:  2016          ********************************** FND(ALL)* GL(ALL)*
                                                 DEPARTMENT OF AIR QUALITY (9990)
                                                 AUTOMATED SCO YEAR-END REPORT
                                                        AS OF 06/30/17
************************************************************************************************************************** PAGE      1
     APPROPRIATION ADJUSTMENTS AND ACCRUALS:
**************************************************************************************************************************
 SCO ACCOUNT:  ORG        FUND  SUB-FD  EY    REF      CAT            PGM  ELEM  COMP  TASK  REV-ACCT  AT  CT
               9990       0100          1991  507                                                        D   C
CALSTARS:     ORG   SEC  FUND  FD-DTL  EY    REF      CAT  OBJ  OD   PGM  ELEM  COMP  TASK  SOURCE    AT     FFY   APPN-SYM
               9990       0100          1991  507                                                        00     2016  511
               9990       0100          1991  507                                                        00     2015  511
**************************************************************************************************************************
                                                        GL ACCT/       BUDGET/ADJUST          RECEIPT/
                                                       SUBSIDIARY         ADVANCE           DISBURSEMENT           BALANCE
 ACCOUNT BALANCE PER STATE CONTROLLER'S OFFICE RECORDS:                          0.00          3,584,512.25         3,584,512.25
 REVERSE PY ADJUSTMENTS TO SCO                                                   0.00                  0.00                 0.00
 REVERSE PY ACCRUALS                                                       980,107.44            980,107.44-                0.00
 APPLY:  CURRENT YEAR ADJUSTMENTS TO SCO:
     TOTAL ADJUSTMENTS                                                           0.00                  0.00                 0.00
 APPLY:  CURRENT YEAR ACCRUALS:
   ACCOUNTS PAYABLE                                    3010                      0.00          1,013,029.35         1,013,029.35
   CLAIMS FILED                                        3020                      0.00            197,035.84           197,035.84
     TOTAL ACCRUALS                                                            0.00          1,210,065.19         1,210,065.19
 PENDING BUDGET REVISIONS                                                        0.00                  0.00                 0.00
 SCO ADJUSTED BALANCE                                                      980,107.44          3,814,470.00         4,794,577.44
 BALANCE PER CALSTARS                                                            0.00          3,814,470.00         3,814,470.00
 REPORT EDIT MESSAGE:
   WARNING - OUT OF BALANCE BY $        980,107.44  - TRANSMIT AUTHORIZED
```

EXHIBIT IV-B-12 (Continued)
ACCEPTABLE TRANSMIT AUTHORIZATION OVERRIDES FOR FATAL DB3 ERRORS

Prior year revenue account with a prior year accrual reversal and a GL 1110-General Cash accrual. The appropriation will be out-of-balance by the prior year accrual amount.

```
CSTARDB3 9990 (DEST: AA SPEC) PY, ,0,1,0,0,    ,    ,    ,         ,         ,      ,          ********** RUN:07/25/17 TIME:18:43
PRIOR FISCAL YEAR:  2016          ************************************ FND(ALL)* GL(ALL)*
                                                 DEPARTMENT OF AIR QUALITY (9990)
                                                  AUTOMATED SCO YEAR-END REPORT
                                                         AS OF 06/30/17
************************************************************************************************************************ PAGE      3
     APPROPRIATION ADJUSTMENTS AND ACCRUALS:
*****************************************************************************************************************************
 SCO ACCT:ORG       FUND SFD  ENY   REF     CAT       PG-EL-CMP-TSK  REV-ACCT  AT  CT
          9990      0001      2015                                   0121200   R   Q
 CALSTARS:ORG  SEC  FUND FD   ENY   REF     C-OB-DTL  PG-EL-CMP-TSK  SOURCE  AT  FFY   AS          APPROPRIATION SYMBOL TITLE
          9990      0001      2015  980                              121200  RR  2015  876  GENERAL FUND REVENUE
*****************************************************************************************************************************
                                                        GL ACCT/       BUDGET/ADJUST          RECEIPT/
                                                       SUBSIDIARY         ADVANCE           DISBURSEMENT          BALANCE
 ACCOUNT BALANCE PER STATE CONTROLLER'S OFFICE RECORDS:                        0.00             5,220.86-            5,220.86-
 REVERSE PY ADJUSTMENTS TO SCO                                                 0.00                 0.00                 0.00
 REVERSE PY ACCRUALS                                                       4,439.69-             4,439.69                 0.00
 APPLY:  CURRENT YEAR ADJUSTMENTS TO SCO:
     TOTAL ADJUSTMENTS                                                         0.00                 0.00                 0.00
APPLY:  CURRENT YEAR ACCRUALS:
   GENERAL CASH                                        *1110                   0.00             1,587.09-            1,587.09-
     TOTAL ACCRUALS                                                          0.00             1,587.09-            1,587.09-
 PENDING BUDGET REVISIONS                                                      0.00                 0.00                 0.00
 SCO ADJUSTED BALANCE                                                      4,439.69-             2,368.26-            6,807.95-
 BALANCE PER CALSTARS                                                          0.00             2,368.26             2,368.26-
 REPORT EDIT MESSAGE:
   WARNING - OUT OF BALANCE BY $          4,439.69- - TRANSMIT AUTHORIZED
```

NOTE: GL 1110-General Cash should be the only type of accrual recorded in prior year Revenue accounts. The only exception is for revenue source code 161000- Escheat or Unclaimed Checks, Warrants, Bonds, Coupons which may also have GL 3020-Claims Filed recorded as an accrual.

EXHIBIT IV-B-12 (Continued)
ACCEPTABLE TRANSMIT AUTHORIZATION OVERRIDES FOR FATAL DB3 ERRORS

Refunds to Reverted Appropriations with a prior accrual reversal and a GL 1110-General Cash accrual. The appropriation will be out-of-balance by the prior year accrual amount.

```
CSTARDB3 9990 (DEST: AA SPEC) PY, ,0,0,0,0,    ,    ,    ,         ,          ,       ,          ********** RUN:07/25/17 TIME:10:07
PRIOR FISCAL YEAR:  2016          ********************************** FND(ALL)* GL(ALL)*
                                                     DEPARTMENT OF AIR QUALITY (9990)
                                                      AUTOMATED SCO YEAR-END REPORT
                                                            AS OF 06/30/17
************************************************************************************************************************** PAGE     14
     APPROPRIATION ADJUSTMENTS AND ACCRUALS:
*****************************************************************************************************************************
 SCO ACCOUNT:  ORG        FUND  SUB-FD  EY    REF      CAT            PGM  ELEM  COMP  TASK  REV-ACCT  AT  CT
               9990       0001          2015                                                  0500000   R   Q
 CALSTARS:     ORG   SEC  FUND  FD-DTL  EY    REF      CAT  OBJ  OD   PGM  ELEM  COMP  TASK  SOURCE    AT     FFY   APPN-SYM
               9990       0001          2015  980                                            570000    RR     2015  194
*****************************************************************************************************************************
                                                        GL ACCT/       BUDGET/ADJUST          RECEIPT/
                                                       SUBSIDIARY         ADVANCE           DISBURSEMENT          BALANCE
 ACCOUNT BALANCE PER STATE CONTROLLER'S OFFICE RECORDS:                        0.00           167,280.80-          167,280.80-
 REVERSE PY ADJUSTMENTS TO SCO                                                 0.00                 0.00                 0.00
 REVERSE PY ACCRUALS                                                       7,254.05-             7,254.05                 0.00
 APPLY:  CORRECTIONS TO SCO PY ACCRUALS/ADJUSTMENTS                            0.00                 0.00                 0.00
 APPLY:  CURRENT YEAR ADJUSTMENTS TO SCO:
 APPLY:  CURRENT YEAR ACCRUALS:
   GENERAL CASH                                        *1110                   0.00             1,935.07-            1,935.07-
     TOTAL ACCRUALS                                                            0.00             1,935.07-            1,935.07-
 PENDING BUDGET REVISIONS                                                      0.00                 0.00                 0.00
 SCO ADJUSTED BALANCE                                                      7,254.05-           161,961.82-          169,215.87-
 BALANCE PER CALSTARS                                                          0.00           161,961.82-          161,961.82-

 REPORT EDIT MESSAGE:
  WARNING - OUT OF BALANCE BY $          7,254.05- - TRANSMIT AUTHORIZED
```

NOTE: GL 1110-General Cash should be the only type of accrual recorded in Refunds to Reverted Appropriations.

EXHIBIT IV-B-12 (Continued)
ACCEPTABLE TRANSMIT AUTHORIZATION OVERRIDES FOR FATAL DB3 ERRORS

Expenditure appropriations with an Element 02 that are not Distributed Administration appropriations will appear with an over-expended error message. Normally, Distributed Administration appropriations are budgeted with Element 02. Special logic in the DB3 allows a positive ending balance for Element 02 (the correct value for Distributed Admin appropriations) and issues a fatal "Appropriation is Over-expended" error for a negative ending CALSTARS balance.

```
CSTARDB3 9990 (DEST: AA SPEC) PY, ,0,0,0,0,    ,    ,    ,          ,          ,      ,          ********** RUN:07/25/17 TIME:10:07
PRIOR FISCAL YEAR:  2016          ********************************** FND(ALL)* GL(ALL)*
                                                   DEPARTMENT OF AIR QUALITY (9990)
                                                    AUTOMATED SCO YEAR-END REPORT
                                                          AS OF 06/30/17
************************************************************************************************************************** PAGE     29
     APPROPRIATION ADJUSTMENTS AND ACCRUALS:
*****************************************************************************************************************************
 SCO ACCOUNT:  ORG        FUND  SUB-FD  EY    REF      CAT            PGM  ELEM  COMP  TASK  REV-ACCT  AT  CT
               9990       1005  002     2015  301                     40   02    112                     D   C
 CALSTARS:     ORG   SEC  FUND  FD-DTL  EY    REF      CAT  OBJ  OD   PGM  ELEM  COMP  TASK  SOURCE    AT     FFY   APPN-SYM
               9990       1005          2015  301                     40   02    112                     00     2015  B12
*****************************************************************************************************************************
                                                      GL ACCT/       BUDGET/ADJUST          RECEIPT/
                                                     SUBSIDIARY         ADVANCE           DISBURSEMENT          BALANCE
 ACCOUNT BALANCE PER STATE CONTROLLER'S OFFICE RECORDS:                 9,079,000.00-        2,848,513.00         6,230,487.00-
 REVERSE PY ADJUSTMENTS TO SCO                                                  0.00                0.00                 0.00
 REVERSE PY ACCRUALS                                                    7,822,000.00        7,822,000.00-                 0.00
 APPLY:  CORRECTIONS TO SCO PY ACCRUALS/ADJUSTMENTS                             0.00                0.00                 0.00
 APPLY:  CURRENT YEAR ADJUSTMENTS TO SCO:
     TOTAL ADJUSTMENTS                                                          0.00                0.00                 0.00
 APPLY:  CURRENT YEAR ACCRUALS:
   ACCOUNTS PAYABLE                                   3010                     0.00        4,973,487.00         4,973,487.00
     TOTAL ACCRUALS                                                             0.00        4,973,487.00         4,973,487.00
 PENDING BUDGET REVISIONS                                                       0.00                0.00                 0.00
 SCO ADJUSTED BALANCE                                                   1,257,000.00-               0.00         1,257,000.00-
 BALANCE PER CALSTARS                                                   9,079,000.00-        7,822,000.00         1,257,000.00-

   ENCUMBRANCES                                     3010                     0.00        4,973,487.00                 0.00

 REPORT EDIT MESSAGE:
   WARNING - APPROPRIATION IS OVER-EXPENDED - TRANSMIT AUTHORIZED
```

ORDER AND REVIEW FINAL DB3 REPORT

After the automated year-end transaction codes are posted, request the DB3 Report (**N** report period option) to confirm there are no remaining fatal edit messages. If there are no fatal edit messages, departments will receive a one page null report.

Order and thoroughly review a final DB3 Report (**Blank** report period option) to ensure that:

- ✪ Abnormal GL account balances have been reviewed and verified.

  NOTE: Only abnormal balances in GL 1110 or GL 1130 will result in non-transmittable records.

- ✪ All subsidiaries contain valid UCM Fund codes or General Ledger Account codes.
- ✪ Prepayments to ARF (GL 1730, Subsidiary 0602) and Reserve for Prepayment to ARF (GL 5330, Subsidiary 0602) agree with the G02 Report.
- ✪ Prepayments to Service Revolving Fund (GL 1730, Subsidiary 0666) and Prepayments to State Compensation Insurance Fund (GL 1730, Subsidiary 0512) are not included, in the “General Ledger Account Verification“ page.
- ✪ The Fund Level Accruals page does not display GL 14XX, GL 3010, or GL 31XX (except Sales Tax and Interfund Loans).
- ✪ Adjustments to SCO appropriation and other detail accounts are displayed with the same sign as displayed on the SCO/CALSTARS appropriation reconciliation (GL 1400 is a "-" or negative; GL 3110 is a positive).
- ✪ Adjustments to SCO agree with supporting Transaction Request forms.
- ✪ Pending Budget Revisions/Executive Orders are included on the Pending Budget Revisions line in the "Balance" column.
- ✪ The amount of encumbrances funded by reimbursements does not exceed the amount of encumbrances for each detail appropriation.

Exhibit IV-B-22 displays a complete DB3 Report after the automated year-end TCs are posted and fatal edits are corrected. The financial information displayed on the DB3 Report ties to the manually prepared reports displayed in Chapter IV-A.

COMPLETE SECTION 2 OF THE AUTOMATED YEAR-END REPORT CHECKLIST

Complete the Section 2 Checklist on Page IV-B-87 for the final review of DB3 Report.

REVIEW AND PREPARE REMAINING YEAR-END REPORTS

After the DB3 Reports are verified as correct and no fatal edit messages are displayed, complete the remaining year-end reports as follows:

Request the following CALSTARS reports:

- ✪ Encumbrance Reclassification Report – H14. Departments are required to provide this supplemental report along with their Financial Reports. This report will summarize the encumbrance reclassification entries for SCO. See Exhibit IV-B-14.
- ✪ Report No. 4, Final Statement of Revenue - Q26. Departments must complete the Reconciliation of State Controller's Revenue with Statement of Revenue section. Current year revenue amounts should equal the DB3. Refer to Chapter IV-A, *Report No. 4 Statement of Revenue* section for further information.
- ✪ Report No. 6, Final Budget Report - B06.

  -Appropriation Balance should not be overspent. The “Balance” on the “Total Reference XXX” line should be a credit or zero. A debit indicates the appropriation is over-spent. Refer to Chapter IV-A, *Report No. 6 Final Budget Report* section for further information.
- ✪ Reports No. 7 and 8, Pre-Closing and Post-Closing Trial Balance - G02.

  -Review that all the General Ledgers have a normal balance.

  -Only abnormal balances in GL 1110 or GL 1130 will result in non-transmittable records.

  -Prepayments to ARF (GL 1730, Subsidiary 0602) and Reserve for Prepayment to ARF (GL 5330, Subsidiary 0602) agree with the G02 Report.

  -Review all subsidiaries to ensure they contain valid UCM Fund codes or general ledger account codes on the *Subsidiaries on File* portion of the G02 Report.

  Refer to Chapter IV-A, *Report No. 7 Pre-Closing Trial Balance and Report No. 8 Post-Closing Trial Balance* section for further information.
- ✪ Reports No. 18 and 19, Statement of Changes in Capital Assets and Statement of Capital Assets G05.

  -Refer to Chapter IV-A, *Report No. 18-Statement Of Changes In Capital Assets* and *Report No. 19-Statement Of Capital Assets* section for further information.

Prepare the following reports:

- ✪ Report No. 14 - Report of Bank and/or Savings and Loan Association Accounts Outside State Treasury.

  -Refer to Chapter IV-A, *Report No. 14 Report of Accounts Outside The Treasury System* section for further information.
- ✪ Due From Other Funds/Appropriations and Due To Other Funds/Appropriations Supplementary Information Form.

-Refer to Chapter IV-A, *Instructions for Due From/To Other Funds (GL 1410/3114) Due From/To Other Appropriations (GL 1420/3115) Supplemental Form* section for further information.

-A copy of this form should be e-mailed to SCO at blfinrep@sco.ca.gov and include original with financial reports mailed to SCO. The Supplemental Information Form will be submitted with the CSYDB3-1 Report. See Exhibit IV-B-14.

✪ Material Variance Explanation Form.

-Explanation of material variance for expenditures, revenue, transfers in and transfers out. An example of the report is available at the SCO website at: http://www.sco.ca.gov/ard_reporting.html

-Refer to Chapter IV-A, *Variance Explanation Form – Expenditures, Revenue, Transfers In, Transfers Out* section for further information.

✪ Report No. 22 – Statement of Contingent Liabilities, if applicable.

-Refer to Chapter IV-A, *Report No. 22 Statement of Contingent Liabilities* section for further information.

NOTE: First year participating departments are required to prepare Reports No. 1, 2, 3, 5, and 15. Reports No. 1, 3, and 5 are submitted to the SCO. Reports No. 2 and 15 must be retained by the department for potential questions by the SCO.

COMPLETE SECTION 3 OF THE AUTOMATED YEAR-END REPORT CHECKLIST

Complete the Section 3 Checklist on pages IV-B-88 to IV-B-90 for review of remaining year-end reports.

REQUEST THE TRANSMITTAL OF FUND RECORDS TO THE SCO

Beginning in early July, the **F.2** SCO Year-End Data Transfer screen will display a listing of each department's eligible Governmental Cost Funds. Departments select individual funds to transmit to the SCO. One or more funds can be selected on any processing day; however, CALSTARS does not transmit automated year-end data to the SCO on Saturdays. Year-end data is transmitted to the SCO after the CALSTARS nightly batch process updates table maintenance entries, financial transactions, and error file corrections.

Fund Type	Transmit Date	SCO Year-End Financial Reporting Deadline
General Fund, Feeder Funds (0081, 0084-0086,0089-0091, 0094, 0097), Economic Uncertainty Funds (0374, 0375), Budget Stabilization Account	July 28 or earlier	July 31
	July 28 through August 18 (allowed to transmit through August 18 but will be considered late submission to SCO)	July 31
	Prepare manual reports after August 21	August 21
All Other Funds	August 18 or earlier	August 21
	Prepare manual reports after August 21	August 21

The last day to transmit automated year-end data is August 18, 2017. Refer to the table for transmit and report package submission dates:

NOTE: CALSTARS does not transmit automated year-end data to the SCO on Saturdays.

Enter **S** (Select fund for data transfer to SCO) in the Function **F** column on the **F.2** screen to request transmit year-end financial data for a fund. The selection request may be cancelled at any time prior to the beginning of nightly processing by entering **C** (Cancel request for data transfer to SCO). The status of fund transmittals may be viewed on the **F.2** screen. The day after selecting a fund for data transfer to the SCO, the **F.2** screen can be viewed to determine if the year-end data was successfully sent to the SCO. When the message "No Data To Send to SCO" is displayed, there were no adjustment or accrual records to report for that fund. The SCO processes the data the day after the data is transmitted successfully (except on weekends). An example of the **F.2** screen is shown here.

```
9990 F.2: SCO Year-End Data Transfer                        08-03-2017 03:03 PM

 Enter under F below:  (S=Select fund for data transfer to SCO)
                       (C=Cancel request for data transfer to SCO)

  F  SEC  FUND  MESSAGE                                              DATE SENT
  -  ---  ----  ---------------------------------------------------  ----------
  _   00  0001
  _   00  0044  Year-end data successfully sent to SCO               07-20-2017
  _   00  0178  Data not sent to SCO due to errors
  _   00  0321  Data not sent to SCO due to errors
  _   00  0539  No data to send to SCO                               07-20-2017
  _   00  3038  You have requested transfer of Year-end data to SCO
                          *** End of Data ***





 Command:
 Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10--PF11--PF12---
       Help  Retrn Quit                    Bkwrd Frwrd                   Main
```

THE CSYDB3-X REPORTS

If the "Year-end data successfully sent to SCO" message is displayed on the **F.2** SCO Year-end Data Transfer screen, the following reports are generated:

CSYDB3-1 Automated SCO Year-End Report – Final
CSYDB3-2 Transmitted SCO Year-End Report

After the department makes a copy for their year-end file, the CSYDB3-1 Report is sent to the SCO with the final year-end package. The report contains the same pages as the standard requestable DB3 **Blank** report option, but displays only the transmit authorized warning messages. All other types of warning messages are not displayed.

The CSYDB3-2 Report is retained at the department with a copy of the year-end package. This report contains only pages that display accruals. The CSYBD3-2 Report will not be created when the message "No data to send to SCO" is displayed on the **F.2** screen.

GL Account Verification pages are not created for the CSYDB3-X system generated reports.

If the "Data not sent to SCO due to errors" message is displayed on the **F.2** screen, the following report is generated:

CSYDB3-3 Automated SCO Year-End Report - Exceptions

The CSYDB3-3 Report shows the records that caused the fund to be non-transmittable and displays the report edit message(s) to assist with making adjustments/corrections. One non-transmittable adjustment or accrual record in a fund prevents the entire fund from transmitting successfully. Departments can make adjustments/corrections to the fund and select the fund for transmittal on another day.

Examples of the CSYDB3-1, CSYDB3-2, and CSYDB3-3 Reports for both Fund Level Accruals and Appropriation Adjustments and Accruals sections are shown in Exhibits IV-B-13 through IV-B-18.

EXHIBIT IV-B-13
CSYDB3-1 CALSTARS AUTOMATED SCO YEAR-END REPORT – FINAL REPORT
FUND LEVEL ACCRUALS SECTION
SYSTEM GENERATED DB3 REPORT AFTER TRANSMISSION TO SCO

```
CSYDB3-1 9990 (DEST: AA SPEC)  *****            DEPARTMENT OF AIR QUALITY            **************************  ORG NUMBER:  9990
                          CALSTARS         AUTOMATED SCO YEAR-END REPORT - FINAL     REPORT                      ORG PAGE:       1
07/28/2017 (18:17) ***********************************************************************************************  RUN PAGE:       1
    FUND LEVEL ACCRUALS:
*****************************************************************************************************************************************
 SCO ACCOUNT:  ORG        FUND  SUB-FD
               9990       0001

 CALSTARS:     ORG   SEC  FUND  FD-DTL
               9990       0001
*****************************************************************************************************************************************
                                                                 GL ACCT/                GENERAL LEDGER
                                                                SUBSIDIARY                  AMOUNT                        BALANCE

 CURRENT YEAR ACCRUALS:
   GENERAL CASH                                                 1110                        314,885.48
   REVOLVING FUND CASH                                          1130                         26,364.03
   ACCOUNTS RECEIVABLE OTHER                                    1319                        920,279.57
   PROVISION FOR DEFERRED REC / A/R - OTHER                     1600.1319                   920,279.57-
   PREPAYMENT TO ARCHITECTURE REVOLVING FUND                    1730.0602                    28,000.00
   DUE TO OTHER FUNDS                                           3114.0094                       644.00-
   REIMBURSEMENTS COLLECTED IN ADVANCE                          3420                        120,436.00-
   UNCLEARED COLLECTIONS                                        3730                        193,805.48-
   RESERVE FOR PREPAID ITEMS                                    5330.0602                    28,000.00-
     TOTAL ACCRUALS LESS REVOLVING FUND                                                                                    0.00
```

EXHIBIT IV-B-14
CSYDB3-1 CALSTARS AUTOMATED SCO YEAR-END REPORT – FINAL REPORT
APPROPRIATION ADJUSTMENTS AND ACCRUALS SECTION
SYSTEM GENERATED DB3 REPORT AFTER TRANSMISSION TO SCO

```
CSYDB3-1 9990 (DEST: AA SPEC)  *****            DEPARTMENT OF AIR QUALITY            **************************  ORG NUMBER:  9990
                          CALSTARS         AUTOMATED SCO YEAR-END REPORT - FINAL     REPORT                       ORG PAGE:      15
07/28/2017 (18:17) ******************************************************************************************  RUN PAGE:      14
     APPROPRIATION ADJUSTMENTS AND ACCRUALS:
*****************************************************************************************************************************************
 SCO ACCOUNT:  ORG        FUND  SUB-FD  EY    REF      CAT            PGM  ELEM  COMP  TASK  REV-ACCT  AT  CT
               9990       0001          2016  001                     10                                  D   C

 CALSTARS:     ORG   SEC  FUND  FD-DTL  EY    REF      CAT  OBJ  OD   PGM  ELEM  COMP  TASK  SOURCE    AT     FFY   APPN-SYM
               9990       0001          2016  001                     10                                  00     2016  100
*****************************************************************************************************************************************
                                                        GL ACCT/       BUDGET/ADJUST          RECEIPT/
                                                       SUBSIDIARY        ADVANCE           DISBURSEMENT          BALANCE

 ACCOUNT BALANCE PER STATE CONTROLLER'S OFFICE RECORDS:                 23,303,658.00-      14,862,525.39        8,441,132.61-
 REVERSE PY ADJUSTMENTS TO SCO                                                   0.00                0.00                0.00
 REVERSE PY ACCRUALS                                                             0.00                0.00                0.00
 APPLY:  CURRENT YEAR ADJUSTMENTS TO SCO:
   DUE TO OTHER FUNDS                                   3114.0890                0.00            2,963.00        (1)  2,963.00
     TOTAL ADJUSTMENTS                                                           0.00            2,963.00             2,963.00
 APPLY:  CURRENT YEAR ACCRUALS:
   ACCOUNTS PAYABLE                                     3010                     0.00          830,712.03           830,712.03
   DUE TO OTHER FUNDS                                   3114.0044                0.00           11,703.96            11,703.96
   DUE TO OTHER FUNDS                                   3114.0666                0.00           14,400.00            14,400.00
   DUE TO OTHER FUNDS                                   3114.0678                0.00              230.40               230.40
   DUE TO OTHER APPNS                                   3115                     0.00        1,552,753.87         1,552,753.87
   DUE TO LOCAL GOVERNMENTS                             3220                     0.00          243,000.00           243,000.00
     TOTAL ACCRUALS                                                              0.00        2,652,800.26         2,652,800.26
 PENDING BUDGET REVISIONS                                                        0.00                0.00                0.00
 SCO ADJUSTED BALANCE                                                   23,303,658.00-      17,518,288.65        5,785,369.35-
 BALANCE PER CALSTARS                                                   23,303,658.00-      17,518,288.65        5,785,369.35-

   FUNDED BY REIMBURSEMENTS                             1420                     0.00          90,250.00-                0.00
   ENCUMBRANCES                                         3010                     0.00        1,267,070.53                0.00
```

(1) Number refers to the supporting documentation. See attached Transaction Request to SCO # 16-098.

EXHIBIT IV-B-14 (Continued)

CSYDB3-1 CALSTARS AUTOMATED SCO YEAR-END REPORT – FINAL REPORT

Agency:	Address:	Agency Document Number:
Department of Air Quality	102 North Street, Sacramento, CA 95814	16-098

1

FUND	AGY	FY	M	REF / ITEM	FED CAT	P/N	C	CAT	PGM	ELE	COMP	TASK	ACCT	SCO USE	REV / OB	AMOUNT	D C	A	SCO USE T	O	B	SOURCE FUND
0001000	9990	2016		001					10							2,963.00	D	D				
DESCRIPTION: Correct TR Req 16-095				(DNKP) CHAPTER NUMBER/YEAR/ITEM: Chapter 23/16, Item 9990-001-0001												PROGRAM DESCRIPTION: Air Quality Control						
0890000	9990	2016		001					10							2,963.00	C	D				
DESCRIPTION: Correct TR Req 16-095				(DNKP) CHAPTER NUMBER/YEAR/ITEM: Chapter 23/16, Item 9990-001-0890												PROGRAM DESCRIPTION: Air Quality Standard						
DESCRIPTION:				(DNKP) CHAPTER NUMBER/YEAR/ITEM:												PROGRAM DESCRIPTION:						
DESCRIPTION:				(DNKP) CHAPTER NUMBER/YEAR/ITEM:												PROGRAM DESCRIPTION:						
DESCRIPTION:				(DNKP) CHAPTER NUMBER/YEAR/ITEM:												PROGRAM DESCRIPTION:						
DESCRIPTION:				(DNKP) CHAPTER NUMBER/YEAR/ITEM:												PROGRAM DESCRIPTION:						

TYPE OF TRANSACTION: Correction to Transaction Request 15-095

LEGAL AUTHORITY AND REASON FOR REQUEST:

Transaction Request No. 16-095, dated 6/16/17, was written incorrectly with a credit to the General Fund. It should have been a credit to the Federal Trust Fund.

I hereby certify under penalty of perjury that I am the duly appointed, qualified, and acting officer of the herein named State agency, department, board, commission, office or institution; that the within transfer is in all respects true, correct, and in

AUTHORIZED SIGNATURE: *U.R. Dunne*

CONTACT PERSON: U.R. Dunne, Accounting Administrator

PHONE FOR CONTACT: 445-0000

E-MAIL FOR CONTACT: URDunne@dga.ca.gov

DATE: July 5, 2017

NOT TO BE USED AS A CONTROLLER'S REMITTANCE ADVICE

CA 504 PC VERSION (03/2006)

Note: One copy of this form should be e-mailed to SCO at BLFINREP@SCO.CA.GOV and include original with financial reports mailed to SCO

EXHIBIT IV-B-14 (Continued)
CSYDB3-1 CALSTARS AUTOMATED SCO YEAR-END REPORT – FINAL REPORT

Due From/To Other Funds (GL 1410/3114)
Due From/To Other Appropriations (GL 1420/3115)
Supplemental Form

June 30, 20XX

NOTE: The subtotals will automatically calculate for each change in fund/subsidiary fund/subsidiary org

This information is required for all Due From Other Funds (GL 1410), Due To Other Funds (GL 3114), Due From Other Appropriations (GL 1420), and Due To Other Appropriations (GL 3115) amounts reported on CSYDB3-1, Report No. 1, Report No. 3, Report No. 7, and/or Revisions to Report Nos. 1, 3, and 7. Departments should coordinate with each other to ensure that their corresponding Due To and Due From entries reconcile. Submit GAAP adjustments for nongovernmental cost funds if the encumbrance amount exceeds $1 million. Refer to the GAAP adjustment section in the GAAP Basis Reporting Year-End Financial Reports Information (http://www.sco.ca.gov/ard_reporting.html).

Agency Code	Agency Name	Fund Number	Fund Name	
9990	Department of Air Quality	0001	GENERAL FUND	
Contact Person		Email		Telephone
U. R. Dunne, Accounting Administrator		URDunne@dag.ca.gov		916-445-0000

GL ACCOUNT	SUBSIDIARY FUND	SUBSIDIARY ORG	SUBSIDIARY ORGANIZATION TITLE	AMOUNT	SUBTOTAL (GL/SFUND/SORG)
1410	0006	6100	Department of Education	755,709.37	**755,709.37**
1410	0014	0840	State Controller's Office	39,967.96	**39,967.96**
1410	0042	5225	Department of Correction & Rehab	63,380.83	**63,380.83**
1410	0044	8860	Department of Finance	92,864.82	**92,864.82**
1420	0001	0820	Department of Justice	4,559,482.00	**4,559,482.00**
1420	0001	0840	State Controller's Office	1,337,289.80	**1,337,289.80**
3114	0044	2120	Alcohol Beverage Control Appeals	320,000.00	**320,000.00**
3114	0094	1701	Department of Business Oversight	644.00	**644.00**
3114	0512	2670	Board of Pilot Commissioners	3,978.91	**3,978.91**
3114	0666	3340	California Conservation Corps	16,936.79	**16,936.79**
3114	0678	3790	Department of Parks and Rec	10,966.61	**10,966.61**
3114	0890	9990	Department of Air Quality	(1) 2,963.00	**2,963.00**
3115	0001	7501	Department of Human Resources	2,926,556.67	**2,926,556.67**
3115	0001	0840	State Controller's Office	4,227,248.53	**4,227,248.53**
3115	0001	9671	Equity Claims of CVCGCB	3,685,293.60	**3,685,293.60**

Please refer to our website at http://www.sco.ca.gov/ard_reporting.html for frequently asked questions regarding this form.

(1) Number refers to the supporting documentation.
Note: One copy of this form should be e-mailed to SCO at blfinrep@sco.ca.gov and include original with financial reports mailed to SCO.

EXHIBIT IV-B-14 (Continued)
CSYDB3-1 CALSTARS AUTOMATED SCO YEAR-END REPORT – FINAL REPORT

```
CSTARH14 9990 (DEST: AA SPEC) PY, ,0,0,0,0,    ,    ,    ,         ,          ,       ,          ********** RUN:07/14/17 TIME:06.00
PRIOR FISCAL YEAR:  2016         0(ORG  )****************** 1(FUND  ) FUND(ALL )*********

                                                DEPARTMENT OF AIR QUALITY (9990)
                                          ENCUMBRANCE RECLASSIFICATION REPORT FOR SCO
                                                      AS OF 06/30/17
*************************************************************************************************************************  PAGE    1

FUND       : 0001  GENERAL FUND
FUND DETAIL: 00
SUB FUND   : 000

*************************************************************************************************************************
     GLAN        SUB GL                          DESCRIPTION                                    AMOUNT              DC
     ----         ----          ------------------------------------------------          ------------------          --
     3114         0044          DUE TO OTHER FUNDS                                                 11,703.96           C
     3114         0666          DUE TO OTHER FUNDS                                                 14,400.00           C
     3114         0678          DUE TO OTHER FUNDS                                                    230.40           C
     3115                       DUE TO OTHER APPNS                                                167,024.16           C
     3220                       DUE TO LOCAL GOVERNMENT                                           243,000.00           C
                                                                                          ------------------
     3010                       ACCOUNTS PAYABLE                                                  436,358,52           D
```

EXHIBIT IV-B-15
CSYDB3-2 CALSTARS TRANSMITTED SCO YEAR-END REPORT – FINAL REPORT
FUND LEVEL ACCRUALS SECTION
SYSTEM GENERATED DB3 REPORT AFTER TRANSMISSION TO SCO

```
CSYDB3-2 9990 (DEST: AA SPEC)  *****            DEPARTMENT OF AIR QUALITY            **************************  ORG NUMBER:  9990
                          CALSTARS        TRANSMITTED SCO YEAR-END REPORT - FINAL    REPORT                      ORG PAGE:       1
07/28/2017 (18:17) ******************************************************************************************  RUN PAGE:       1
    FUND LEVEL ACCRUALS:
*****************************************************************************************************************************************
 SCO ACCOUNT:  ORG        FUND  SUB-FD
               9990       0001

 CALSTARS:     ORG   SEC  FUND  FD-DTL
               9990       0001
*****************************************************************************************************************************************
                                                                GL ACCT/                GENERAL LEDGER
                                                               SUBSIDIARY                  AMOUNT                        BALANCE

 CURRENT YEAR ACCRUALS:
   GENERAL CASH                                                1110                        314,885.48
   REVOLVING FUND CASH                                         1130                         26,364.03
   ACCOUNTS RECEIVABLE OTHER                                   1319                        920,279.57
   PROVISION FOR DEFERRED REC / A/R - OTHER                    1600.1319                   920,279.57-
   PREPAYMENT TO ARCHITECTURE REVOLVING FUND                   1730.0602                    28,000.00
   DUE TO OTHER FUNDS                                          3114.0094                       644.00-
   REIMBURSEMENTS COLLECTED IN ADVANCE                         3420                        120,436.00-
   UNCLEARED COLLECTIONS                                       3730                        193,805.48-
   RESERVE FOR PREPAID ITEMS                                   5330.0602                    28,000.00-
     TOTAL ACCRUALS LESS REVOLVING FUND                                                                                   0.00
```

EXHIBIT IV-B-16
CSYDB3-2 CALSTARS TRANSMITTED SCO YEAR-END REPORT – FINAL REPORT
APPROPRIATION ADJUSTMENTS AND ACCRUALS SECTION
SYSTEM GENERATED DB3 REPORT AFTER TRANSMISSION TO SCO

```
CSYDB3-2 9990 (DEST: AA SPEC)  *****                DEPARTMENT OF AIR QUALITY        **************************  ORG NUMBER:  9990
                          CALSTARS        TRANSMITTED SCO YEAR-END REPORT - FINAL    REPORT                       ORG PAGE:      15
07/28/2017 (18:17) ******************************************************************************************  RUN PAGE:      14
    APPROPRIATION ADJUSTMENTS AND ACCRUALS:
*****************************************************************************************************************************
 SCO ACCOUNT:  ORG        FUND  SUB-FD  EY    REF      CAT            PGM  ELEM  COMP  TASK  REV-ACCT  AT  CT
               9990       0001          2016  001                     10                                D   C

 CALSTARS:     ORG   SEC  FUND  FD-DTL  EY    REF      CAT  OBJ  OD   PGM  ELEM  COMP  TASK  SOURCE    AT     FFY   APPN-SYM
               9990       0001          2016  001                     10                                00     2016  100
*****************************************************************************************************************************
                                                      GL ACCT/       BUDGET/ADJUST          RECEIPT/
                                                     SUBSIDIARY        ADVANCE           DISBURSEMENT          BALANCE

 ACCOUNT BALANCE PER STATE CONTROLLER'S OFFICE RECORDS:                23,303,658.00-      14,862,525.39        8,441,132.61-
 REVERSE PY ADJUSTMENTS TO SCO                                                  0.00                0.00                0.00
 REVERSE PY ACCRUALS                                                            0.00                0.00                0.00
 APPLY:  CURRENT YEAR ADJUSTMENTS TO SCO:
   DUE TO OTHER FUNDS                                 3114.0890                   0.00            2,963.00        (1) 2,963.00
     TOTAL ADJUSTMENTS                                                           0.00            2,963.00            2,963.00
 APPLY:  CURRENT YEAR ACCRUALS:
   ACCOUNTS PAYABLE                                   3010                        0.00          830,712.03          830,712.03
   DUE TO OTHER FUNDS                                 3114.0044                   0.00           11,703.96           11,703.96
   DUE TO OTHER FUNDS                                 3114.0666                   0.00           14,400.00           14,400.00
   DUE TO OTHER FUNDS                                 3114.0678                   0.00              230.40              230.40
   DUE TO OTHER APPNS                                 3115                        0.00        1,552,753.87        1,552,753.87
   DUE TO LOCAL GOVERNMENTS                           3220                        0.00          243,000.00          243,000.00
     TOTAL ACCRUALS                                                                0.00        2,652,800.26        2,652,800.26
 PENDING BUDGET REVISIONS                                                           0.00                0.00                0.00
 SCO ADJUSTED BALANCE                                                  23,303,658.00-      17,518,288.65        5,785,369.35-
 BALANCE PER CALSTARS                                                  23,303,658.00-      17,518,288.65        5,785,369.35-

   FUNDED BY REIMBURSEMENTS                           1420                        0.00           90,250.00-                0.00
   ENCUMBRANCES                                       3010                        0.00        1,267,070.53                0.00
```

(1) **Note:** Adjustment to SCO appropriation see attached Transaction Request to SCO # 16-098 (Exhibit IV-B-14).

EXHIBIT IV-B-17
CSYDB3-3 CALSTARS AUTOMATED SCO YEAR-END REPORT – EXCEPTION REPORT
FUND LEVEL ACCRUALS SECTION
SYSTEM GENERATED DB3 REPORT AFTER ATTEMPTED TRANSMISSION TO SCO

```
CSYDB3-3  **************************                DEPARTMENT OF AIR QUALITY         **************************  ORG NUMBER:  9990
                           CALSTARS      AUTOMATED SCO YEAR-END REPORT - EXCEPTION    REPORT                       ORG PAGE:      13
07/20/2017 (18:17) ******************************************************************************************  RUN PAGE:       1
     FUND LEVEL ACCRUALS
*****************************************************************************************************************************
 SCO ACCOUNT:  ORG        FUND  SUB-FD
               9990       0321

 CALSTARS:     ORG   SEC  FUND  SUB-FD
               9990       0321
*****************************************************************************************************************************
                                                          GL ACCT/                GENERAL LEDGER
                                                         SUBSIDIARY                  AMOUNT                        BALANCE
 CURRENT YEAR ACCRUALS:
   GENERAL CASH, REMITTANCE IN TRANSIT                    1110                              3.15
     TOTAL ACCRUALS LESS REVOLVING FUND                                                                                3.15

 REPORT EDIT MESSAGE:
   FATAL - FUND LEVEL ACCRUALS NOT BALANCED
```

EXHIBIT IV-B-18
CSYDB3-3 CALSTARS AUTOMATED SCO YEAR-END REPORT – EXCEPTION REPORT
APPROPRIATI0N ADJUSTMENTS AND ACCRUALS SECTION
SYSTEM GENERATED DB3 REPORT AFTER ATTEMPTED TRANSMISSION TO SCO

```
CSYDB3-3  **************************              DEPARTMENT OF AIR QUALITY          **************************  ORG NUMBER:  9990
                        CALSTARS      AUTOMATED SCO YEAR-END REPORT - EXCEPTION    REPORT                      ORG PAGE:       1
07/20/2017 (18:17) ***********************************************************************************************  RUN PAGE:       1
     APPROPRIATION ADJUSTMENTS AND ACCRUALS
*****************************************************************************************************************************
 SCO ACCOUNT:  ORG        FUND  SUB-FD  EY    REF    CAT            PGM  ELEM  COMP  TASK  REV-ACCT  AT  CT
               9990       0178          2015  001                   99                                  D    C

 CALSTARS:     ORG   SEC  FUND  SUB-FD  EY    REF    CAT  OBJ  OD   PGM  ELEM  COMP  TASK  SOURCE    AT      FFY    APPN-SYM
               9990       0178          2015  001                                                     CA      2015   900
*****************************************************************************************************************************
                                                        GL ACCT/       BUDGET/ADJUST          RECEIPT/
                                                       SUBSIDIARY         ADVANCE           DISBURSEMENT           BALANCE
 ACCOUNT BALANCE PER STATE CONTROLLER'S OFFICE RECORDS:                          0.00                 0.00                 0.00
 REVERSE PY ADJUSTMENTS TO SCO                                                   0.00                 0.00                 0.00
 REVERSE PY ACCRUALS                                                             0.00                 0.00                 0.00
 APPLY:  CURRENT YEAR ADJUSTMENTS TO SCO:
     TOTAL ADJUSTMENTS                                                           0.00                 0.00                 0.00
 APPLY:  CURRENT YEAR ACCRUALS:
   GENERAL CASH                                         1110                     0.00                71.77-               71.77-
     TOTAL ACCRUALS                                                            0.00                71.77-               71.77-
 PENDING BUDGET REVISIONS                                                        0.00                 0.00                 0.00
 SCO ADJUSTED BALANCE                                                            0.00                 0.00                 0.00
 BALANCE PER CALSTARS                                                            0.00                71.77-               71.77-

REPORT EDIT MESSAGE:
 FATAL - OUT OF BALANCE BY $        71.77
 FATAL - APPROPRIATION IS OVER-EXPENDED
```

PREPARE CERTIFICATION LETTER AND ASSEMBLE FINAL YEAR-END PACKAGE

Prepare the year-end certification letter. A separate certification letter is required for each fund submitted. Examples of the automated year-end certification letters are displayed in Exhibit IV-B-19 for ongoing participants and in Exhibit IV-B-20 for first year participants. The certification letter must be dated the date the department transmitted its Year-End Reports to SCO.

For ongoing participants in CALSTARS Auto Year-End Process, the certification letter should specify the CSYDB3-1 Report is submitted in lieu of Reports 1, 2, 3, 5, and 15.

The certification letter for first year participants will specify a CALSTARS CSYDB3-1 will be submitted in lieu of Reports 2 and 15.

Annotate any pending budget revisions, pending executive orders and adjustments to SCO displayed on the CSYDB3-1 Report and cross reference to the supporting documentation.

Final Year-end Package to SCO: Assemble the final year-end package including the certification letter, CSYDB3-1 Report, the remaining required reports, and supporting documentation (pending Budget Revisions/Executive Orders, Transaction Requests for Adjustment to SCO, or other applicable supporting documents). Footnote pending Budget Revisions/Executive Orders, Transaction Requests for Adjustment to SCO to CSYDB3-1. Exhibit IV-B-21 displays the required year-end reports when using the automated process for both the first year participants and ongoing participants.

Final Year-end Package Retained By Department: Assemble the final year-end package to be retained by department including CSYDB3-2 Report, a copy of the final year-end package sent to SCO, copies of Transaction Request forms supporting the Report 3 adjustments to SCO (footnote Report 3 adjustments to CSYDB3-2 Reports), Reports 10 and 11 (a complete copy must be retained for audit purposes), pending budget revisions, and executive orders.

Sign and date certification letter. Make all necessary copies. Retain the CSYDB3-2 Report with a copy of the final year-end package.

COMPLETE SECTION 4 OF THE AUTOMATED YEAR-END REPORT CHECKLIST

Complete the Section 4 Checklist on pages IV-B-90 to IV-B-91 before submitting year-end package to SCO.

Submit the completed package to the SCO by the year-end financial report due dates. Note the date the package is sent to the SCO on the cover page of the Automated Year-End Report Checklist.

YEAR-END FINANCIAL REPORT DUE DATES

The year-end financial report due dates apply to receipt of the year-end package by the SCO rather than the date of the electronic transmittal of the adjustments and accruals for the fund. Year-end packages can be submitted after the report deadlines; however, the SCO will **not** accept late electronic transmittals. Departments must transmit automated year-end data to the SCO at least one day **before** the SCO year-end report due dates for all funds. Refer to the chart displaying specific transmit and due dates in section *Request the Transmittal of Fund Records.*

REVISIONS TO THE AUTOMATED YEAR-END FINANCIAL REPORTS

A successful transmittal of the automated year-end reports **may only be sent once**. If a revision to the year-end reports is required, the revised reports must be prepared manually with the SCO's Forms 571E and 571F. Department Accounting Offices should coordinate and inform their budget staff of late revisions. The revision of financial reports may impact the Fund Condition Statement processes. Refer to Chapter IV-A, *Revisions to Reports* section for instructions and additional information regarding these forms.

EXHIBIT IV-B-20
CERTIFICATION LETTER
ONGOING PARTICIPANTS

State of California
M e m o r a n d u m

Date : August 1, 2017

To: State Controller's Office
Division of Accounting and Reporting
3301 "C" Street, Suite 700
Sacramento, CA 95816 B-8

From: Department of Air Quality (9990)
102 North Street
Sacramento, CA 95814
I.M. King, Director, IMKing@daq.ca.gov
U.R. Dunne, Chief of Accounting, URDunne@daq.ca.gov

Subject : CERTIFICATION OF YEAR-END FINANCIAL REPORTS

The Department of Air Quality (Org 9990) is a participant in CALSTARS Auto Year-End. Year -end accruals and adjustments were transmitted to your office on 7/31/2017 for Fund 0001. The CSYDB3-1 report listed below is in lieu of Report No. 1, Report No. 2, Report No. 3, Report No. 5, and Report No. 15.
The following financial reports for the fiscal year-end June 30, 2017, are enclosed:

GENERAL FUND (0001)

Report No.	Description
CSYDB3-1	Automated SCO Year-End Report – Final
H-14	Encumbrance General Ledger Liability Reclassification Report for SCO
3	Adjustments to Controller's Accounts (annotated back-up only)
4	Statement of Revenue
6	Final Budget Report
7	Pre-Closing Trial Balance
8	Post-Closing Trial Balance

SPECIAL REPORTS

Report No.	Description
14	Bank and/or Savings and Loan Association Accounts Outside the State Treasury System – No activity to report
18	Statement of Changes in Capital Assets
19	Statement of Capital Assets
22	Statement of Contingent Liabilities – No activity to report

SUPPLEMENTAL FORMS

Due To/From Other Funds/Appropriations Supplementary Information Form
Material Variance Explanation Form

Contact Person: Bud G. Tary
Phone Number: (916) 555-1234
E-Mail: Bud.GTary@gaab.ca.gov

I certify (or declare) under penalty of perjury that the data on the attached reports 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 on this 1st day of August, 2017 at Sacramento, California.

_____
Signature of Officer / Name and Title of Officer

State of California
M e m o r a n d u m

Date : August 1, 2017

To: State Controller's Office
Division of Accounting and Reporting
3301 "C" Street, Suite 700
Sacramento, CA 95816 B-8

From: Department of Air Quality (9990)
102 North Street
Sacramento, CA 95814
I.M. King, Director, IMKing@daq.ca.gov
U.R. Dunne, Chief of Accounting, URDunne@daq.ca.gov

Subject : CERTIFICATION OF YEAR-END FINANCIAL REPORTS

The Department of Air Quality (Org 9990) is a first year participant in CALSTARS Auto Year-End. Year-end accruals and adjustments were transmitted to your office on 7/31/17 for Fund 0001.
The following financial reports for the fiscal year end June 30, 2017, are enclosed:

GENERAL FUND (0001)

Report No.	Description
H-14	Encumbrance General Ledger Liability Reclassification Report for SCO
1	Report of Accruals to Controller's Accounts
2	Accrual Worksheet (see below)
3	Adjustments to Controller's Accounts (includes annotated back-up)
4	Statement of Revenue
5	Final Recon of SCO Accts with Final Budget Report
6	Final Budget Report
7	Pre-Closing Trial Balance
8	Post-Closing Trial Balance
15	Reconciliation of Agency Accounts with Transactions per State Controller (see below)

This year end package includes a CALSTARS CSYDB3-1 Report in lieu of hard copies of Reports 2 and 15. For subsequent Automated Year End the CSYDB3-1 Report will be submitted in lieu of hard copies of Reports 1, 2, 3, 5, and 15.

SPECIAL REPORTS

Report No.	Description
14	Bank and/or Savings and Loan Association Accounts Outside the State Treasury System
18	Statement of Changes in Capital Assets
19	Statement of Capital Assets
22	Statement of Contingent Liabilities – No activity to report

SUPPLEMENTAL FORMS

Due To/From Other Funds/Appropriations Supplementary Information Form
Material Variance Explanation Form

Contact Person: Bud G. Tary
Phone Number: (916) 555-1234
E-Mail: Bud.GTary@gaab.ca.gov
I certify (or declare) under penalty of perjury that the data on the attached reports 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 on this 1st day of August, 2017 at Sacramento, California.

_____
Signature of Officer / Name and Title of Officer

Exhibit IV-B-21

Required AUTOMATED REPORTS for Governmental Cost Funds

(Including GO Bond Funds FS "B")

Report #	Report Name	First Year Participant	On-Going Participant
1	Report of Accruals to Controller's Accounts (Form 571)	Required	Not Required
2	Accrual Worksheet	Required *(1)*	Not Required
3	Adjustments to Controller's Accounts (Form 576)	Required	Not Required – SCO needs supporting documentation
4	Final Statement of Revenue (Q26)	Required	Required
5	Final Reconciliation of Controller's Accounts with Final Budget Report (Form 573)	Required	Not Required
6	Final Budget Report (B06)	Required	Required
7	Pre-Closing Trial Balance (G02)	Required	Required
8	Post-Closing Trial Balance (G02 including Subsidiaries on File)	Required	Required
10	Analysis and Reconciliation of Revolving Fund Accountability (FM13 ORF Reconciliation)	Required *(2)*	Required *(2)*
11	Reconciliation of General Checking Account (FM13 Bank Reconciliation)	Required *(2)*	Required *(2)*
14	Report of Bank Accounts Outside State Treasury	Required *(3)*	Required *(3)*
15	Reconciliation of Agency Accounts with Transactions per SCO	Required *(1)*	Not Required
18	Statement of Changes in Capital Assets (G05)	Required	Required
19	Statement of Capital Assets (G05)	Required *(4)*	Required *(4)*
22	Statement of Contingent Liabilities	Required	Required
n/a	Encumbrance Reclassification Report for SCO (H14)	Required	Required
n/a	Due To/From Other Funds/Appropriations Supplementary Information Form	Required	Required
n/a	Material Variance Explanation Form	Required	Required

(1) Complete Reports 2 & 15, do not submit to SCO – keep on file at agency.
(2) Complete 1 report per agency, do not submit to SCO - keep on file at agency.
(3) Complete 1 report per agency send original to STO- submit 1 copy with main support fund reports and e-mail Excel copy to SCO.
(4) Complete 1 report per agency and submit with main support fund reports.

EXHIBIT IV-B-22
DB3 REPORT AFTER POSTING OF AUTOMATED YEAR-END TC'S

```
CSTARDB3 9990 (DEST: AA SPEC) PY, ,0,0,0,0,    ,    ,    ,         ,          ,       ,          ********** RUN:07/28/17 TIME:10:07
PRIOR FISCAL YEAR:  2016          ************************************ FND(ALL)* GL(ALL)*
                                                 DEPARTMENT OF AIR QUALITY  (9990)
                                                  AUTOMATED SCO YEAR-END REPORT
                                                         AS OF 06/30/17
************************************************************************************************************************ PAGE      1
     FUND LEVEL ACCRUALS:
****************************************************************************************************************************
 SCO ACCOUNT:  ORG        FUND  SUB-FD
               9990       0001

 CALSTARS:     ORG   SEC  FUND  FD-DTL
               9990       0001
****************************************************************************************************************************
                                                        GL ACCT/              GENERAL LEDGER
                                                       SUBSIDIARY                AMOUNT                        BALANCE

 CURRENT YEAR ACCRUALS:
   GENERAL CASH                                        1110                      314,885.48
   REVOLVING FUND CASH                                 1130                       26,364.03
   ACCOUNTS RECEIVABLE OTHER                           1319                      920,279.57
   PROVISION FOR DEFERRED REC / A/R - OTHER            1600.1319                 920,279.57-
   PREPAYMENT TO ARCHITECTURE REVOLVING FUND           1730.0602                  28,000.00
   DUE TO OTHER FUNDS                                  3114.0094                     644.00-
   REIMBURSEMENTS COLLECTED IN ADVANCE                 3420                      120,436.00-
   UNCLEARED COLLECTIONS                               3730                      193,805.48-
   RESERVE FOR PREPAID ITEMS                           5330.0602                  28,000.00-
     TOTAL ACCRUALS LESS REVOLVING FUND                                                                          0.00
```

EXHIBIT IV-B-22
DB3 REPORT AFTER POSTING OF AUTOMATED YEAR-END TC'S

```
CSTARDB3 9990 (DEST: AA SPEC) PY, ,0,0,0,0,    ,    ,    ,         ,          ,      ,          ********** RUN:07/28/17 TIME:10:07
PRIOR FISCAL YEAR:  2016          ************************************ FND(ALL)* GL(ALL)*
                                                   DEPARTMENT OF AIR QUALITY  (9990)
                                                     AUTOMATED SCO YEAR-END REPORT
                                                          AS OF 06/30/17
************************************************************************************************************************** PAGE      1
    APPROPRIATION ADJUSTMENTS AND ACCRUALS:
*****************************************************************************************************************************
 SCO ACCOUNT:  ORG        FUND  SUB-FD  EY    REF         CAT           PGM  ELEM  COMP  TASK  REV-ACCT  AT  CT
               9990       0001          2014  001                       10                                  D   C

 CALSTARS:     ORG   SEC  FUND  FD-DTL  EY    REF         CAT  OBJ  OD  PGM  ELEM  COMP  TASK  SOURCE    AT    FFY  APPN-SYM
               9990       0001          2014  001                       10                                  00    2014 100
*****************************************************************************************************************************
                                                          GL ACCT/      BUDGET/ADJUST          RECEIPT/
                                                         SUBSIDIARY        ADVANCE            DISBURSEMENT         BALANCE

 ACCOUNT BALANCE PER STATE CONTROLLER'S OFFICE RECORDS:                     28,502.42            28,502.42-              0.00
 REVERSE PY ADJUSTMENTS TO SCO                                                   0.00                 0.00              0.00
 REVERSE PY ACCRUALS                                                       102,288.30           102,288.30-              0.00
 APPLY:  CURRENT YEAR ADJUSTMENTS TO SCO:
     TOTAL ADJUSTMENTS                                                           0.00                 0.00              0.00
 APPLY:  CURRENT YEAR ACCRUALS:
     TOTAL ACCRUALS                                                              0.00                 0.00              0.00
 PENDING BUDGET REVISIONS                                                        0.00                 0.00              0.00
 SCO ADJUSTED BALANCE                                                      130,790.72           130,790.72-              0.00
 BALANCE PER CALSTARS                                                    2,968,824.37-          130,790.72-      3,099,615.09-*

 REPORT EDIT MESSAGE:
   WARNING - OUT OF BALANCE BY $      3,099,615.09*
```

NOTE: *Appropriation reverted June 30, 2017. SCO's RV document to zero the appropriation was not entered.

EXHIBIT IV-B-22 (Continued)
DB3 REPORT AFTER POSTING OF AUTOMATED YEAR-END TC'S

```
CSTARDB3 9990 (DEST: AA SPEC) PY, ,0,0,0,0,    ,    ,    ,          ,          ,      ,          ********** RUN:07/28/17 TIME:10:07
PRIOR FISCAL YEAR:  2016          ********************************** FND(ALL)* GL(ALL)*
                                                   DEPARTMENT OF AIR QUALITY (9990)
                                                    AUTOMATED SCO YEAR-END REPORT
                                                          AS OF 06/30/17
************************************************************************************************************************ PAGE      2
     APPROPRIATION ADJUSTMENTS AND ACCRUALS:
************************************************************************************************************************
 SCO ACCOUNT:  ORG        FUND  SUB-FD  EY    REF         CAT           PGM  ELEM  COMP  TASK  REV-ACCT  AT  CT
               9990       0001          2014  001                       20                                  D   C

 CALSTARS:     ORG   SEC  FUND  FD-DTL  EY    REF         CAT  OBJ  OD  PGM  ELEM  COMP  TASK  SOURCE    AT    FFY  APPN-SYM
               9990       0001          2014  001                       20                                  00    2014 200
************************************************************************************************************************
                                                          GL ACCT/      BUDGET/ADJUST          RECEIPT/
                                                          SUBSIDIARY       ADVANCE            DISBURSEMENT         BALANCE
 ACCOUNT BALANCE PER STATE CONTROLLER'S OFFICE RECORDS:                     41,838.89-           41,838.89              0.00
 REVERSE PY ADJUSTMENTS TO SCO                                                   0.00                0.00              0.00
 REVERSE PY ACCRUALS                                                         2,684.91            2,684.91-              0.00
 APPLY:  CURRENT YEAR ADJUSTMENTS TO SCO:
     TOTAL ADJUSTMENTS                                                           0.00                0.00              0.00
 APPLY:  CURRENT YEAR ACCRUALS:
     TOTAL ACCRUALS                                                              0.00                0.00              0.00
 PENDING BUDGET REVISIONS                                                        0.00                0.00              0.00
 SCO ADJUSTED BALANCE                                                       39,153.98-          39,153.98              0.00
 BALANCE PER CALSTARS                                                    1,553,482.49-          39,153.98      1,514,328.51-*

 REPORT EDIT MESSAGE:
   WARNING - OUT OF BALANCE BY $      1,514,328.51*
```

NOTE: *Appropriation reverted June 30, 2017. SCO's RV document to zero the appropriation was not entered.

EXHIBIT IV-B-22 (Continued)
DB3 REPORT AFTER POSTING OF AUTOMATED YEAR-END TC'S

```
CSTARDB3 9990 (DEST: AA SPEC) PY, ,0,0,0,0,    ,    ,    ,         ,          ,      ,          ********** RUN:07/28/17 TIME:10:07
PRIOR FISCAL YEAR:  2016          ********************************** FND(ALL)* GL(ALL)*
                                                   DEPARTMENT OF AIR QUALITY (9990)
                                                    AUTOMATED SCO YEAR-END REPORT
                                                          AS OF 06/30/17
************************************************************************************************************************ PAGE      3
     APPROPRIATION ADJUSTMENTS AND ACCRUALS:
************************************************************************************************************************
 SCO ACCOUNT:  ORG        FUND  SUB-FD  EY    REF         CAT           PGM  ELEM  COMP  TASK  REV-ACCT  AT  CT
               9990       0001          2014  001                       30   01                            D   C

 CALSTARS:     ORG   SEC  FUND  FD-DTL  EY    REF         CAT  OBJ  OD  PGM  ELEM  COMP  TASK  SOURCE    AT    FFY  APPN-SYM
               9990       0001          2014  001                       30   01                            00    2014 301
************************************************************************************************************************
                                                          GL ACCT/      BUDGET/ADJUST          RECEIPT/
                                                         SUBSIDIARY        ADVANCE           DISBURSEMENT         BALANCE
 ACCOUNT BALANCE PER STATE CONTROLLER'S OFFICE RECORDS:                     42,368.68           42,368.68-              0.00
 REVERSE PY ADJUSTMENTS TO SCO                                                   0.00                0.00              0.00
 REVERSE PY ACCRUALS                                                             0.00                0.00              0.00
 APPLY:  CURRENT YEAR ADJUSTMENTS TO SCO:
     TOTAL ADJUSTMENTS                                                           0.00                0.00              0.00
 APPLY:  CURRENT YEAR ACCRUALS:
     TOTAL ACCRUALS                                                              0.00                0.00              0.00
 PENDING BUDGET REVISIONS                                                        0.00                0.00              0.00
 SCO ADJUSTED BALANCE                                                       42,368.68           42,368.68-              0.00
 BALANCE PER CALSTARS                                                      431,467.44-          42,368.68-        473,836.12-*

 REPORT EDIT MESSAGE:
   WARNING - OUT OF BALANCE BY $        473,836.12*
```

NOTE: *Appropriation reverted June 30, 2017. SCO's RV document to zero the appropriation was not entered.

EXHIBIT IV-B-22 (Continued)
DB3 REPORT AFTER POSTING OF AUTOMATED YEAR-END TC'S

```
CSTARDB3 9990 (DEST: AA SPEC) PY, ,0,0,0,0,    ,    ,    ,         ,          ,      ,          ********** RUN:07/28/17 TIME:10:07
PRIOR FISCAL YEAR:  2016          ********************************** FND(ALL)* GL(ALL)*
                                                   DEPARTMENT OF AIR QUALITY (9990)
                                                    AUTOMATED SCO YEAR-END REPORT
                                                          AS OF 06/30/17
************************************************************************************************************************ PAGE      4
     APPROPRIATION ADJUSTMENTS AND ACCRUALS:
****************************************************************************************************************************
 SCO ACCOUNT:  ORG        FUND  SUB-FD  EY    REF         CAT           PGM  ELEM  COMP  TASK  REV-ACCT  AT  CT
               9990       0001          2014  001                       30   02                            D   C

 CALSTARS:     ORG   SEC  FUND  FD-DTL  EY    REF         CAT  OBJ  OD  PGM  ELEM  COMP  TASK  SOURCE    AT    FFY  APPN-SYM
               9990       0001          2014  001                       30   02                            00    2014 302
****************************************************************************************************************************
                                                          GL ACCT/      BUDGET/ADJUST          RECEIPT/
                                                         SUBSIDIARY        ADVANCE           DISBURSEMENT         BALANCE
 ACCOUNT BALANCE PER STATE CONTROLLER'S OFFICE RECORDS:                   42,368.68-           42,368.68               0.00
 REVERSE PY ADJUSTMENTS TO SCO                                                 0.00                0.00               0.00
 REVERSE PY ACCRUALS                                                           0.00                0.00               0.00
 APPLY:  CURRENT YEAR ADJUSTMENTS TO SCO:
     TOTAL ADJUSTMENTS                                                         0.00                0.00               0.00
 APPLY:  CURRENT YEAR ACCRUALS:
     TOTAL ACCRUALS                                                            0.00                0.00               0.00
 PENDING BUDGET REVISIONS                                                      0.00                0.00               0.00
 SCO ADJUSTED BALANCE                                                     42,368.68-           42,368.68               0.00
 BALANCE PER CALSTARS                                                    431,467.44            42,368.68         473,836.12*

 REPORT EDIT MESSAGE:
   WARNING - OUT OF BALANCE BY $        473,836.12-*
```

NOTE: *Appropriation reverted June 30, 2017. SCO's RV document to zero the appropriation was not entered.

EXHIBIT IV-B-22 (Continued)
DB3 REPORT AFTER POSTING OF AUTOMATED YEAR-END TC'S

```
CSTARDB3 9990 (DEST: AA SPEC) PY, ,0,0,0,0,    ,    ,    ,         ,          ,      ,          ********** RUN:07/28/17 TIME:10:07
PRIOR FISCAL YEAR:  2016          ********************************** FND(ALL)* GL(ALL)*
                                                   DEPARTMENT OF AIR QUALITY (9990)
                                                    AUTOMATED SCO YEAR-END REPORT
                                                          AS OF 06/30/17
************************************************************************************************************************ PAGE      5
     APPROPRIATION ADJUSTMENTS AND ACCRUALS:
****************************************************************************************************************************
 SCO ACCOUNT:  ORG        FUND  SUB-FD  EY    REF         CAT           PGM  ELEM  COMP  TASK  REV-ACCT  AT  CT
               9990       0001          2014  001                       99                                  D   C

 CALSTARS:     ORG   SEC  FUND  FD-DTL  EY    REF         CAT  OBJ  OD  PGM  ELEM  COMP  TASK  SOURCE    AT    FFY  APPN-SYM
               9990       0001          2014  001                                                         CA    2014 900
****************************************************************************************************************************
                                                          GL ACCT/      BUDGET/ADJUST          RECEIPT/
                                                         SUBSIDIARY        ADVANCE           DISBURSEMENT         BALANCE
 ACCOUNT BALANCE PER STATE CONTROLLER'S OFFICE RECORDS:                   39,678.29-           39,678.29              0.00
 REVERSE PY ADJUSTMENTS TO SCO                                                 0.00                 0.00              0.00
 REVERSE PY ACCRUALS                                                      39,678.29           39,678.29-              0.00
 APPLY:  CURRENT YEAR ADJUSTMENTS TO SCO:
     TOTAL ADJUSTMENTS                                                         0.00                 0.00              0.00
 APPLY:  CURRENT YEAR ACCRUALS:
     TOTAL ACCRUALS                                                            0.00                 0.00              0.00
 PENDING BUDGET REVISIONS                                                      0.00                 0.00              0.00
 SCO ADJUSTED BALANCE                                                          0.00                 0.00              0.00
 BALANCE PER CALSTARS                                                          0.00                 0.00              0.00
```

EXHIBIT IV-B-22 (Continued)
DB3 REPORT AFTER POSTING OF AUTOMATED YEAR-END TC'S

```
CSTARDB3 9990 (DEST: AA SPEC) PY, ,0,0,0,0,    ,    ,    ,         ,          ,      ,          ********** RUN:07/28/17 TIME:10:07
PRIOR FISCAL YEAR:  2016          ********************************** FND(ALL)* GL(ALL)*
                                                   DEPARTMENT OF AIR QUALITY (9990)
                                                    AUTOMATED SCO YEAR-END REPORT
                                                          AS OF 06/30/17
************************************************************************************************************************ PAGE      6
    APPROPRIATION ADJUSTMENTS AND ACCRUALS:
************************************************************************************************************************
 SCO ACCOUNT:  ORG        FUND  SUB-FD  EY    REF         CAT           PGM  ELEM  COMP  TASK  REV-ACCT  AT  CT
               9990       0001          2014  001         90                                               F   C

 CALSTARS:     ORG   SEC  FUND  FD-DTL  EY    REF         CAT  OBJ  OD  PGM  ELEM  COMP  TASK  SOURCE    AT    FFY  APPN-SYM
               9990       0001          2014  001                                                          90    2014 801
************************************************************************************************************************
                                                          GL ACCT/      BUDGET/ADJUST          RECEIPT/
                                                         SUBSIDIARY        ADVANCE           DISBURSEMENT         BALANCE
 ACCOUNT BALANCE PER STATE CONTROLLER'S OFFICE RECORDS:                   140,706.58          140,706.58-              0.00
 REVERSE PY ADJUSTMENTS TO SCO                                                  0.00                0.00               0.00
 REVERSE PY ACCRUALS                                                      216,739.40-         216,739.40               0.00
 APPLY:  CURRENT YEAR ADJUSTMENTS TO SCO:
     TOTAL ADJUSTMENTS                                                          0.00                0.00               0.00
 APPLY:  CURRENT YEAR ACCRUALS:
     TOTAL ACCRUALS                                                             0.00                0.00               0.00
 PENDING BUDGET REVISIONS                                                       0.00                0.00               0.00
 SCO ADJUSTED BALANCE                                                      76,032.82-          76,032.82               0.00
 BALANCE PER CALSTARS                                                   1,729,290.26           76,032.82       1,805,323.08*

 REPORT EDIT MESSAGE:
     WARNING - OUT OF BALANCE BY $      1,805,323.08-
```

NOTE: *Appropriation reverted June 30, 2017. SCO's RV document to zero the appropriation was not entered.

EXHIBIT IV-B-22 (Continued)
DB3 REPORT AFTER POSTING OF AUTOMATED YEAR-END TC'S

```
CSTARDB3 9990 (DEST: AA SPEC) PY, ,0,0,0,0,    ,    ,    ,         ,          ,      ,          ********** RUN:07/28/17 TIME:10:07
PRIOR FISCAL YEAR:  2016          ********************************** FND(ALL)* GL(ALL)*
                                                   DEPARTMENT OF AIR QUALTIY (9990)
                                                    AUTOMATED SCO YEAR-END REPORT
                                                          AS OF 06/30/17
************************************************************************************************************************ PAGE      7
     APPROPRIATION ADJUSTMENTS AND ACCRUALS:
****************************************************************************************************************************
 SCO ACCOUNT:  ORG        FUND  SUB-FD  EY    REF         CAT           PGM  ELEM  COMP  TASK  REV-ACCT  AT  CT
               9990       0001          2015  001                       10                                  D   C

 CALSTARS:     ORG   SEC  FUND  FD-DTL  EY    REF         CAT  OBJ  OD  PGM  ELEM  COMP  TASK  SOURCE    AT    FFY  APPN-SYM
               9990       0001          2015  001                       10                                  00    2015 100
****************************************************************************************************************************
                                                          GL ACCT/      BUDGET/ADJUST          RECEIPT/
                                                          SUBSIDIARY       ADVANCE            DISBURSEMENT         BALANCE
 ACCOUNT BALANCE PER STATE CONTROLLER'S OFFICE RECORDS:                   8,414,850.64-        3,056,580.27       5,358,270.37-
 REVERSE PY ADJUSTMENTS TO SCO                                                   0.00                0.00               0.00
 REVERSE PY ACCRUALS                                                      2,773,498.42        2,773,498.42-              0.00
 APPLY:  CURRENT YEAR ADJUSTMENTS TO SCO:
   DUE FROM OTHER APPNS                                   1420                    0.00          245,678.00-     (2) 245,678.00-
     TOTAL ADJUSTMENTS                                                             0.00          245,678.00-     (2) 245,678.00-
 APPLY:  CURRENT YEAR ACCRUALS:
   ACCOUNTS PAYABLE                                       3010                    0.00           13,166.30          13,166.30
   CLAIMS FILED                                           3020                    0.00            3,683.82           3,683.82
   DUE TO OTHER APPNS                                     3115                    0.00            1,928.47           1,928.47
     TOTAL ACCRUALS                                                                0.00           18,778.59          18,778.59
 PENDING BUDGET REVISIONS                                                          0.00                0.00               0.00
 SCO ADJUSTED BALANCE                                                     5,641,352.22-*          56,182.44*      5,585,169.78-
 BALANCE PER CALSTARS                                                     5,471,996.22-*         113,173.56-*     5,585,169.78-

   ENCUMBRANCES                                           3010                    0.00           13,166.30              0.00
```

(2) **Note:** Adjustment to SCO appropriation see attached Transaction Request to SCO # 16-099

EXHIBIT IV-B-22 (Continued)
DB3 REPORT AFTER POSTING OF AUTOMATED YEAR-END TC'S

NO.	C C C C M M D D	Code
JE		

OFFICE OF THE STATE CONTROLLER

TRANSACTION REQUEST

2

Code	VERIFIED BY:
	DATE:

PAGE 1 OF 1

Agency:	Address:	Agency Document Number:
Department of Air Quality	102 North Street, Sacramento, CA 95814	16-099

FUND	AGY	FY	M	REF / ITEM	FED CAT	P/N	C	CAT	PGM	ELE	COMP	TASK	ACCT	SCO USE	REV / OBJ	AMOUNT	D C	A	SCO USE T	O	B	SOURCE FUND
0001000	9990	2015		001					20							245,678.00	D	D				
DESCRIPTION: Correct Claim Schedules					(DNKP) CHAPTER NUMBER/YEAR/ITEM: Chapter 10/15, Item 9990-001-0001											PROGRAM DESCRIPTION: Air Qaulity Control						
0001000	9990	2015		001					10							245,678.00	C	D				
DESCRIPTION: Correct Claim Schedules					(DNKP) CHAPTER NUMBER/YEAR/ITEM: Chapter 10/15, Item 9990-001-0001											PROGRAM DESCRIPTION: Air Qaulity Standard						
DESCRIPTION:					(DNKP) CHAPTER NUMBER/YEAR/ITEM:											PROGRAM DESCRIPTION:						
DESCRIPTION:					(DNKP) CHAPTER NUMBER/YEAR/ITEM:											PROGRAM DESCRIPTION:						
DESCRIPTION:					(DNKP) CHAPTER NUMBER/YEAR/ITEM:											PROGRAM DESCRIPTION:						
DESCRIPTION:					(DNKP) CHAPTER NUMBER/YEAR/ITEM:											PROGRAM DESCRIPTION:						

TYPE OF TRANSACTION: Correction to Various Claim Schedules

LEGAL AUTHORITY AND REASON FOR REQUEST:

Contract # CS00253 was erroneously encumbered and paid against 9990-001-0001 Prog 10.

The expenditures should have been charged to 9990-001-001 Program 20.
The following is a list of the claim schedule numbers and the dates paid:
01123000 11/14/2016
01215000 01/17/2017
01367000 04/20/2017

I hereby certify under penalty of perjury that I am the duly appointed, qualified, and acting officer of the herein named State agency, department, board, commission, office or institution; that the within transfer is in all respects true, correct, and in

AUTHORIZED SIGNATURE: U.R. Dunne

CONTACT PERSON: U.R. Dunne, Accounting Administrator

PHONE FOR CONTACT: 445-0000

E-MAIL FOR CONTACT: URDunne@dga.ca.gov

DATE: July 5, 2017

NOT TO BE USED AS A CONTROLLER'S REMITTANCE ADVICE

CA 504 PC VERSION (03/2006)

EXHIBIT IV-B-22 (Continued)
DB3 REPORT AFTER POSTING OF AUTOMATED YEAR-END TC'S

```
CSTARDB3 9990 (DEST: AA SPEC) PY, ,0,0,0,0,    ,    ,    ,         ,          ,      ,          ********** RUN:07/28/17 TIME:10:07
PRIOR FISCAL YEAR:  2016          ********************************** FND(ALL)* GL(ALL)*
                                                   DEPARTMENT OF AIR QUALITY (9990)
                                                    AUTOMATED SCO YEAR-END REPORT
                                                          AS OF 06/30/17
************************************************************************************************************************ PAGE      8
     APPROPRIATION ADJUSTMENTS AND ACCRUALS:
************************************************************************************************************************
 SCO ACCOUNT:  ORG        FUND  SUB-FD  EY    REF         CAT           PGM  ELEM  COMP  TASK  REV-ACCT  AT  CT
               9990       0001          2015  001                       20                                  D   C

 CALSTARS:     ORG   SEC  FUND  FD-DTL  EY    REF         CAT  OBJ  OD  PGM  ELEM  COMP  TASK  SOURCE    AT    FFY  APPN-SYM
               9990       0001          2015  001                       20                                  00    2015 200
************************************************************************************************************************
                                                          GL ACCT/      BUDGET/ADJUST          RECEIPT/
                                                         SUBSIDIARY        ADVANCE           DISBURSEMENT         BALANCE
 ACCOUNT BALANCE PER STATE CONTROLLER'S OFFICE RECORDS:                  1,963,326.44-          284,970.79       1,678,355.65-
 REVERSE PY ADJUSTMENTS TO SCO                                                   0.00                0.00               0.00
 REVERSE PY ACCRUALS                                                     1,282,941.31        1,282,941.31-               0.00
 APPLY:  CURRENT YEAR ADJUSTMENTS TO SCO:
   DUE TO OTHER APPNS                                     3115                   0.00          245,678.00  (2)  245,678.00
     TOTAL ADJUSTMENTS                                                           0.00          245,678.00         245,678.00
 APPLY:  CURRENT YEAR ACCRUALS:
     TOTAL ACCRUALS                                                              0.00                0.00               0.00
 PENDING BUDGET REVISIONS                                                        0.00                0.00               0.00
 SCO ADJUSTED BALANCE                                                      680,385.13-         752,292.52-       1,432,677.65-
 BALANCE PER CALSTARS                                                      680,385.13-         752,292.52-       1,432,677.65-
```

(2) **Note:** Adjustment to SCO appropriation see attached Transaction Request to SCO # 16-099

EXHIBIT IV-B-22 (Continued)
DB3 REPORT AFTER POSTING OF AUTOMATED YEAR-END TC'S

```
CSTARDB3 9990 (DEST: AA SPEC) PY, ,0,0,0,0,    ,    ,    ,         ,         ,      ,          ********** RUN:07/28/17 TIME:10:07
PRIOR FISCAL YEAR:  2016          ********************************** FND(ALL)* GL(ALL)*
                                                DEPARTMENT OF AIR QUALITY (9990)
                                                 AUTOMATED SCO YEAR-END REPORT
                                                       AS OF 06/30/17
************************************************************************************************************************ PAGE      9
     APPROPRIATION ADJUSTMENTS AND ACCRUALS:
************************************************************************************************************************
 SCO ACCOUNT:  ORG        FUND  SUB-FD  EY    REF         CAT           PGM  ELEM  COMP  TASK  REV-ACCT  AT  CT
               9990       0001          2015  001                       30   01                            D   C

 CALSTARS:     ORG   SEC  FUND  FD-DTL  EY    REF         CAT  OBJ  OD  PGM  ELEM  COMP  TASK  SOURCE    AT    FFY  APPN-SYM
               9990       0001          2015  001                       30   01                            00    2015 301
************************************************************************************************************************
                                                          GL ACCT/      BUDGET/ADJUST          RECEIPT/
                                                         SUBSIDIARY        ADVANCE           DISBURSEMENT         BALANCE
 ACCOUNT BALANCE PER STATE CONTROLLER'S OFFICE RECORDS:                  1,190,400.37-          408,792.24         781,608.13-
 REVERSE PY ADJUSTMENTS TO SCO                                                   0.00                0.00               0.00
 REVERSE PY ACCRUALS                                                       365,144.05          365,144.05-              0.00
 APPLY:  CURRENT YEAR ADJUSTMENTS TO SCO:
     TOTAL ADJUSTMENTS                                                           0.00                0.00               0.00
 APPLY:  CURRENT YEAR ACCRUALS:
     TOTAL ACCRUALS                                                              0.00                0.00               0.00
 PENDING BUDGET REVISIONS                                                        0.00                0.00               0.00
 SCO ADJUSTED BALANCE                                                      825,256.32-          43,648.19         781,608.13-
 BALANCE PER CALSTARS                                                      825,256.32-          43,648.19         781,608.13-
```

EXHIBIT IV-B-22 (Continued)
DB3 REPORT AFTER POSTING OF AUTOMATED YEAR-END TC'S

```
CSTARDB3 9990 (DEST: AA SPEC) PY, ,0,0,0,0,    ,    ,    ,         ,          ,      ,          ********** RUN:07/28/17 TIME:10:07
PRIOR FISCAL YEAR:  2016          ************************************ FND(ALL)* GL(ALL)*
                                                   DEPARTMENT OF AIR QUALITY (9990)
                                                    AUTOMATED SCO YEAR-END REPORT
                                                          AS OF 06/30/17
************************************************************************************************************************ PAGE     10
     APPROPRIATION ADJUSTMENTS AND ACCRUALS:
************************************************************************************************************************
 SCO ACCOUNT:  ORG        FUND  SUB-FD  EY    REF         CAT           PGM  ELEM  COMP  TASK  REV-ACCT  AT  CT
               9990       0001          2015  001                       30   02                            D   C

 CALSTARS:     ORG   SEC  FUND  FD-DTL  EY    REF         CAT  OBJ  OD  PGM  ELEM  COMP  TASK  SOURCE    AT    FFY  APPN-SYM
               9990       0001          2015  001                       30   02                            00    2015 302
************************************************************************************************************************
                                                          GL ACCT/      BUDGET/ADJUST          RECEIPT/
                                                         SUBSIDIARY        ADVANCE           DISBURSEMENT         BALANCE
 ACCOUNT BALANCE PER STATE CONTROLLER'S OFFICE RECORDS:                  1,190,400.37          408,792.24-        781,608.13
 REVERSE PY ADJUSTMENTS TO SCO                                                   0.00                0.00              0.00
 REVERSE PY ACCRUALS                                                       365,210.65-         365,210.65              0.00
 APPLY:  CURRENT YEAR ADJUSTMENTS TO SCO:
     TOTAL ADJUSTMENTS                                                           0.00                0.00              0.00
 APPLY:  CURRENT YEAR ACCRUALS:
     TOTAL ACCRUALS                                                              0.00                0.00              0.00
 PENDING BUDGET REVISIONS                                                        0.00                0.00              0.00
 SCO ADJUSTED BALANCE                                                      825,189.72          43,581.59-        781,608.13
 BALANCE PER CALSTARS                                                      825,189.72          43,581.59-        781,608.13
```

EXHIBIT IV-B-22 (Continued)
DB3 REPORT AFTER POSTING OF AUTOMATED YEAR-END TC'S

```
CSTARDB3 9990 (DEST: AA SPEC) PY, ,0,0,0,0,    ,    ,    ,         ,         ,      ,          ********** RUN:07/28/17 TIME:10:07
PRIOR FISCAL YEAR:  2016          ************************************ FND(ALL)* GL(ALL)*
                                                 DEPARTMENT OF AIR QUALITY (9990)
                                                  AUTOMATED SCO YEAR-END REPORT
                                                        AS OF 06/30/17
************************************************************************************************************************ PAGE     11
     APPROPRIATION ADJUSTMENTS AND ACCRUALS:
****************************************************************************************************************************
 SCO ACCOUNT:  ORG        FUND  SUB-FD  EY    REF         CAT           PGM  ELEM  COMP  TASK  REV-ACCT  AT  CT
               9990       0001          2015  001                       99                                  D   C

 CALSTARS:     ORG   SEC  FUND  FD-DTL  EY    REF         CAT  OBJ  OD  PGM  ELEM  COMP  TASK  SOURCE    AT    FFY  APPN-SYM
               9990       0001          2015  001                                                         CA    2015 900
****************************************************************************************************************************
                                                          GL ACCT/      BUDGET/ADJUST          RECEIPT/
                                                          SUBSIDIARY       ADVANCE            DISBURSEMENT         BALANCE
 ACCOUNT BALANCE PER STATE CONTROLLER'S OFFICE RECORDS:                   2,103,422.08         2,140,014.43-        36,592.35-
 REVERSE PY ADJUSTMENTS TO SCO                                                6,850.00-            6,850.00              0.00
 REVERSE PY ACCRUALS                                                      2,096,572.08-        2,096,572.08              0.00
 APPLY:  CURRENT YEAR ADJUSTMENTS TO SCO:
     TOTAL ADJUSTMENTS                                                            0.00                 0.00              0.00
 APPLY:  CURRENT YEAR ACCRUALS:
   ACCOUNTS/REC - ABATEMENTS                                  1311                0.00                17.54-            17.54-
   DUE FROM OTHER APPNS                                       1420                0.00             1,928.47-         1,928.47-
   ACCOUNTS PAYABLE                                           3010                0.00            36,288.36         36,288.36
   CLAIMS FILED                                               3020                0.00             2,250.00          2,250.00
     TOTAL ACCRUALS                                                             0.00            36,592.35         36,592.35
 PENDING BUDGET REVISIONS                                                       0.00                 0.00              0.00
 SCO ADJUSTED BALANCE                                                           0.00                 0.00              0.00
 BALANCE PER CALSTARS                                                           0.00                 0.00              0.00
```

EXHIBIT IV-B-22 (Continued)
DB3 REPORT AFTER POSTING OF AUTOMATED YEAR-END TC'S

```
CSTARDB3 9990 (DEST: AA SPEC) PY, ,0,0,0,0,    ,    ,    ,         ,          ,      ,          ********** RUN:07/28/17 TIME:10:07
PRIOR FISCAL YEAR:  2016          ********************************** FND(ALL)* GL(ALL)*
                                                   DEPARTMENT OF AIR QUALITY (9990)
                                                    AUTOMATED SCO YEAR-END REPORT
                                                          AS OF 06/30/17
************************************************************************************************************************ PAGE     12
    APPROPRIATION ADJUSTMENTS AND ACCRUALS:
****************************************************************************************************************************
 SCO ACCOUNT:  ORG        FUND  SUB-FD  EY    REF         CAT           PGM  ELEM  COMP  TASK  REV-ACCT  AT  CT
               9990       0001          2015  001         90                                               F   C

 CALSTARS:     ORG   SEC  FUND  FD-DTL  EY    REF         CAT  OBJ  OD  PGM  ELEM  COMP  TASK  SOURCE    AT    FFY  APPN-SYM
               9990       0001          2015  001                                                          90    2015 801
****************************************************************************************************************************
                                                          GL ACCT/      BUDGET/ADJUST          RECEIPT/
                                                          SUBSIDIARY       ADVANCE            DISBURSEMENT         BALANCE
 ACCOUNT BALANCE PER STATE CONTROLLER'S OFFICE RECORDS:                   6,673,179.65         2,552,595.25-      4,120,584.40
 REVERSE PY ADJUSTMENTS TO SCO                                                   0.00                 0.00               0.00
 REVERSE PY ACCRUALS                                                      2,437,335.24-        2,437,335.24               0.00
 APPLY:  CURRENT YEAR ADJUSTMENTS TO SCO:
     TOTAL ADJUSTMENTS                                                           0.00                 0.00               0.00
 APPLY:  CURRENT YEAR ACCRUALS:
   ACCOUNTS RECEIVABLE - REIMBURSEMENTS                   1312                     0.00               880.00-            880.00-
   DUE FROM OTHER FUNDS                                   1410.0014                0.00            39,967.96-         39,967.96-
   DUE FROM OTHER FUNDS                                   1410.0044                0.00            12,593.49-         12,593.49-
   DUE FROM OTHER APPNS                                   1420                     0.00            69,388.31-         69,388.31-
   DUE FROM OTHER GOVERNMENTAL ENTITIES                   1590                     0.00               960.00-            960.00-
     TOTAL ACCRUALS                                                                0.00           123,789.76-        123,789.76-
 PENDING BUDGET REVISIONS                                                            0.00                 0.00               0.00
 SCO ADJUSTED BALANCE                                                     4,235,844.41           239,049.77-      3,996,794.64
 BALANCE PER CALSTARS                                                     4,235,844.41           239,049.77-      3,996,794.64
```

EXHIBIT IV-B-22 (Continued)
DB3 REPORT AFTER POSTING OF AUTOMATED YEAR-END TC'S

```
CSTARDB3 9990 (DEST: AA SPEC) PY, ,0,0,0,0,    ,    ,    ,         ,          ,      ,          ********** RUN:07/28/17 TIME:10:07
PRIOR FISCAL YEAR:  2016          ********************************** FND(ALL)* GL(ALL)*
                                                DEPARTMENT OF AIR QUALITY (9990)
                                                 AUTOMATED SCO YEAR-END REPORT
                                                       AS OF 06/30/17
************************************************************************************************************************ PAGE     13
     APPROPRIATION ADJUSTMENTS AND ACCRUALS:
*****************************************************************************************************************************
 SCO ACCOUNT:  ORG        FUND  SUB-FD  EY    REF         CAT           PGM  ELEM  COMP  TASK  REV-ACCT  AT  CT
               9990       0001          2016                                                     0161400   R   Q

 CALSTARS:     ORG   SEC  FUND  FD-DTL  EY    REF         CAT  OBJ  OD  PGM  ELEM  COMP  TASK  SOURCE    AT    FFY  APPN-SYM
               9990       0001          2016  980                                                161400    RR    2016 950
*****************************************************************************************************************************
                                                          GL ACCT/      BUDGET/ADJUST          RECEIPT/
                                                         SUBSIDIARY        ADVANCE            DISBURSEMENT         BALANCE
 ACCOUNT BALANCE PER STATE CONTROLLER'S OFFICE RECORDS:                          0.00          6,513,065.22-      6,513,065.22-
 REVERSE PY ADJUSTMENTS TO SCO                                                   0.00                  0.00               0.00
 REVERSE PY ACCRUALS                                                             0.00                  0.00               0.00
 APPLY:  CURRENT YEAR ADJUSTMENTS TO SCO:
     TOTAL ADJUSTMENTS                                                           0.00                  0.00               0.00
 APPLY:  CURRENT YEAR ACCRUALS:
   GENERAL CASH                                          1110                    0.00              1,075.00-          1,075.00-
     TOTAL ACCRUALS                                                              0.00              1,075.00-          1,075.00-
 PENDING BUDGET REVISIONS                                                        0.00                  0.00               0.00
 SCO ADJUSTED BALANCE                                                            0.00          6,514,140.22-      6,514,140.22-
 BALANCE PER CALSTARS                                                            0.00          6,514,140.22-      6,514,140.22-
```

EXHIBIT IV-B-22 (Continued)
DB3 REPORT AFTER POSTING OF AUTOMATED YEAR-END TC'S

```
CSTARDB3 9990 (DEST: AA SPEC) PY, ,0,0,0,0,    ,    ,    ,         ,          ,      ,          ********** RUN:07/28/17 TIME:10:07
PRIOR FISCAL YEAR:  2016          ********************************** FND(ALL)* GL(ALL)*
                                                   DEPARTMENT OF AIR QUALITY (9990)
                                                    AUTOMATED SCO YEAR-END REPORT
                                                          AS OF 06/30/17
************************************************************************************************************************ PAGE     14
     APPROPRIATION ADJUSTMENTS AND ACCRUALS:
************************************************************************************************************************
 SCO ACCOUNT:  ORG        FUND  SUB-FD  EY    REF         CAT           PGM  ELEM  COMP  TASK  REV-ACCT  AT  CT
               9990       0001          2016  001                       10                                  D   C

 CALSTARS:     ORG   SEC  FUND  FD-DTL  EY    REF         CAT  OBJ  OD  PGM  ELEM  COMP  TASK  SOURCE    AT    FFY  APPN-SYM
               9990       0001          2016  001                       10                                  00    2016 100
************************************************************************************************************************
                                                          GL ACCT/      BUDGET/ADJUST          RECEIPT/
                                                         SUBSIDIARY        ADVANCE           DISBURSEMENT         BALANCE
 ACCOUNT BALANCE PER STATE CONTROLLER'S OFFICE RECORDS:                 23,303,658.00-       14,862,525.39       8,441,132.61-
 REVERSE PY ADJUSTMENTS TO SCO                                                   0.00                0.00               0.00
 REVERSE PY ACCRUALS                                                             0.00                0.00               0.00
 APPLY:  CURRENT YEAR ADJUSTMENTS TO SCO:
   DUE TO OTHER FUNDS                                   3114.0890                 0.00            2,963.00       (1) 2,963.00
     TOTAL ADJUSTMENTS                                                           0.00            2,963.00       (1) 2,963.00
 APPLY:  CURRENT YEAR ACCRUALS:
   ACCOUNTS PAYABLE                                     3010                      0.00          830,712.03         830,712.03
   DUE TO OTHER FUNDS                                   3114.0044                 0.00           11,703.96          11,703.96
   DUE TO OTHER FUNDS                                   3114.0666                 0.00           14,400.00          14,400.00
   DUE TO OTHER FUNDS                                   3114.0678                 0.00              230.40             230.40
   DUE TO OTHER APPNS                                   3115                      0.00        1,579,088.23       1,579,088.23
   DUE TO LOCAL GOVERNMENTS                             3220                      0.00          243,000.00         243,000.00
     TOTAL ACCRUALS                                                              0.00        2,652,800.26       2,652,800.26
 PENDING BUDGET REVISIONS                                                        0.00                0.00               0.00
 SCO ADJUSTED BALANCE                                                   23,303,658.00-       17,518,288.65       5,785,369.35-
 BALANCE PER CALSTARS                                                   23,303,658.00-       17,518,288.65       5,785,369.35-

   FUNDED BY REIMBURSEMENTS                             1420                      0.00           90,250.00-             0.00
   ENCUMBRANCES                                         3010                      0.00        1,267,070.53              0.00
```

(1) **Note:** Adjustment to SCO appropriation see attached Transaction Request to SCO # 16-098 (Exhibit IV-B-14)

EXHIBIT IV-B-22 (Continued)

DB3 REPORT AFTER POSTING OF AUTOMATED YEAR-END TC'S

```
CSTARDB3 9990 (DEST: AA SPEC) PY, ,0,0,0,0,    ,    ,    ,         ,         ,         ,          **********   RUN:07/28/17 TIME:10:07
PRIOR FISCAL YEAR:  2016          ********************************** FND(ALL)* GL(ALL)*
                                                DEPARTMENT OF AIR QUALITY (9990)
                                                 AUTOMATED SCO YEAR-END REPORT
                                                        AS OF 06/30/17
************************************************************************************************************************ PAGE     15
     APPROPRIATION ADJUSTMENTS AND ACCRUALS:
************************************************************************************************************************
 SCO ACCOUNT:  ORG        FUND  SUB-FD  EY    REF         CAT           PGM  ELEM  COMP  TASK  REV-ACCT  AT  CT
               9990       0001          2016  001                       20                                  D   C

 CALSTARS:     ORG   SEC  FUND  FD-DTL  EY    REF         CAT  OBJ  OD  PGM  ELEM  COMP  TASK  SOURCE    AT    FFY  APPN-SYM
               9990       0001          2016  001                       20                                  00    2016 200
************************************************************************************************************************
                                                          GL ACCT/      BUDGET/ADJUST          RECEIPT/
                                                          SUBSIDIARY       ADVANCE            DISBURSEMENT         BALANCE
  ACCOUNT BALANCE PER STATE CONTROLLER'S OFFICE RECORDS:                 8,633,394.00-        7,098,939.02       1,534,454.98-
 REVERSE PY ADJUSTMENTS TO SCO                                                   0.00                0.00               0.00
 REVERSE PY ACCRUALS                                                             0.00                0.00               0.00
 APPLY:  CURRENT YEAR ADJUSTMENTS TO SCO:
     TOTAL ADJUSTMENTS                                                           0.00                0.00               0.00
 APPLY:  CURRENT YEAR ACCRUALS:
   ACCOUNTS PAYABLE                                       3010                      0.00           88,487.87          88,487.87
   DUE TO OTHER APPNS                                     3115                      0.00        1,035,198.89       1,035,198.89
     TOTAL ACCRUALS                                                              0.00        1,123,686.76       1,123,686.76
 PENDING BUDGET REVISIONS                                                        0.00                0.00               0.00
 SCO ADJUSTED BALANCE                                                   8,633,394.00-        8,222,625.78         410,768.22-
 BALANCE PER CALSTARS                                                   8,633,394.00-        8,222,625.78         410,768.22-

   ENCUMBRANCES                                           3010                      0.00           88,487.87               0.00
```

EXHIBIT IV-B-22 (Continued)

DB3 REPORT AFTER POSTING OF AUTOMATED YEAR-END TC'S

```
CSTARDB3 9990 (DEST: AA SPEC) PY, ,0,0,0,0,    ,    ,    ,         ,         ,        ,          ********** RUN:07/28/17 TIME:10:07
PRIOR FISCAL YEAR:  2016          ********************************** FND(ALL)* GL(ALL)*
                                                DEPARTMENT OF AIR QUALITY (9990)
                                                 AUTOMATED SCO YEAR-END REPORT
                                                        AS OF 06/30/17
************************************************************************************************************************ PAGE     16
     APPROPRIATION ADJUSTMENTS AND ACCRUALS:
************************************************************************************************************************
 SCO ACCOUNT:  ORG        FUND  SUB-FD  EY    REF         CAT           PGM  ELEM  COMP  TASK  REV-ACCT  AT  CT
               9990       0001          2016  001                       30   01                            D   C

 CALSTARS:     ORG   SEC  FUND  FD-DTL  EY    REF         CAT  OBJ  OD  PGM  ELEM  COMP  TASK  SOURCE    AT    FFY  APPN-SYM
               9990       0001          2016  001                       30   01                            00    2016 301
************************************************************************************************************************
                                                          GL ACCT/      BUDGET/ADJUST          RECEIPT/
                                                          SUBSIDIARY       ADVANCE            DISBURSEMENT         BALANCE
 ACCOUNT BALANCE PER STATE CONTROLLER'S OFFICE RECORDS:                   4,762,758.00-        3,233,532.50       1,529,225.50-
 REVERSE PY ADJUSTMENTS TO SCO                                                   0.00                0.00               0.00
 REVERSE PY ACCRUALS                                                             0.00                0.00               0.00
 APPLY:  CURRENT YEAR ADJUSTMENTS TO SCO:
     TOTAL ADJUSTMENTS                                                           0.00                0.00               0.00
 APPLY:  CURRENT YEAR ACCRUALS:
   ACCOUNTS PAYABLE                                       3010                      0.00          135,583.00         135,583.00
   DUE TO OTHER APPNS                                     3115                      0.00          484,337.75         484,337.75
     TOTAL ACCRUALS                                                              0.00          619,920.75         619,920.75
 PENDING BUDGET REVISIONS                                                        0.00                0.00               0.00
 SCO ADJUSTED BALANCE                                                     4,762,758.00-        3,853,453.25         909,304.75-
 BALANCE PER CALSTARS                                                     4,762,758.00-        3,853,453.25         909,304.75-

   ENCUMBRANCES                                           3010                      0.00          135,583.00               0.00
```

EXHIBIT IV-B-22 (Continued)
DB3 REPORT AFTER POSTING OF AUTOMATED YEAR-END TC'S

```
CSTARDB3 9990 (DEST: AA SPEC) PY, ,0,0,0,0,    ,    ,    ,         ,          ,      ,          ********** RUN:07/28/17 TIME:10:07
PRIOR FISCAL YEAR:  2016          ************************************ FND(ALL)* GL(ALL)*
                                                   DEPARTMENT OF AIR QUALITY (9990)
                                                    AUTOMATED SCO YEAR-END REPORT
                                                          AS OF 06/30/17
************************************************************************************************************************ PAGE     17
     APPROPRIATION ADJUSTMENTS AND ACCRUALS:
****************************************************************************************************************************
 SCO ACCOUNT:  ORG        FUND  SUB-FD  EY    REF         CAT           PGM  ELEM  COMP  TASK  REV-ACCT  AT  CT
               9990       0001          2016  001                       30   02                          D   C

 CALSTARS:     ORG   SEC  FUND  FD-DTL  EY    REF         CAT  OBJ  OD  PGM  ELEM  COMP  TASK  SOURCE    AT    FFY  APPN-SYM
               9990       0001          2016  001                       30   02                          00    2016 302
****************************************************************************************************************************
                                                          GL ACCT/      BUDGET/ADJUST          RECEIPT/
                                                         SUBSIDIARY        ADVANCE           DISBURSEMENT         BALANCE
 ACCOUNT BALANCE PER STATE CONTROLLER'S OFFICE RECORDS:                  4,762,758.00         3,233,532.50-      1,529,225.50
 REVERSE PY ADJUSTMENTS TO SCO                                                   0.00                 0.00               0.00
 REVERSE PY ACCRUALS                                                             0.00                 0.00               0.00
 APPLY:  CURRENT YEAR ADJUSTMENTS TO SCO:
     TOTAL ADJUSTMENTS                                                           0.00                 0.00               0.00
 APPLY:  CURRENT YEAR ACCRUALS:
   DUE FROM OTHER APPNS                                   1420                     0.00           484,337.75-        484,337.75-
   ACCOUNTS PAYABLE                                       3010                     0.00           135,583.00-        135,583.00-
     TOTAL ACCRUALS                                                                0.00           619,920.75-        619,920.75-
 PENDING BUDGET REVISIONS                                                            0.00                 0.00               0.00
 SCO ADJUSTED BALANCE                                                    4,762,758.00         3,853,453.25-        909,304.75
 BALANCE PER CALSTARS                                                    4,762,758.00         3,853,453.25-        909,304.75

   ENCUMBRANCES                                         3010                     0.00           135,583.00-              0.00
```

EXHIBIT IV-B-22 (Continued)
DB3 REPORT AFTER POSTING OF AUTOMATED YEAR-END TC'S

```
CSTARDB3 9990 (DEST: AA SPEC) PY, ,0,0,0,0,    ,    ,    ,         ,          ,      ,          ********** RUN:07/28/17 TIME:10:07
PRIOR FISCAL YEAR:  2016          ********************************** FND(ALL)* GL(ALL)*
                                                DEPARTMENT OF AIR QUALITY (9990)
                                                 AUTOMATED SCO YEAR-END REPORT
                                                       AS OF 06/30/17
************************************************************************************************************************ PAGE     18
     APPROPRIATION ADJUSTMENTS AND ACCRUALS:
****************************************************************************************************************************
 SCO ACCOUNT:  ORG        FUND  SUB-FD  EY    REF         CAT           PGM  ELEM  COMP  TASK  REV-ACCT  AT  CT
               9990       0001          2016  001                       99                                  D   C

 CALSTARS:     ORG   SEC  FUND  FD-DTL  EY    REF         CAT  OBJ  OD  PGM  ELEM  COMP  TASK  SOURCE    AT    FFY  APPN-SYM
               9990       0001          2016  001                                                         CA    2016 900
****************************************************************************************************************************
                                                          GL ACCT/      BUDGET/ADJUST          RECEIPT/
                                                         SUBSIDIARY        ADVANCE           DISBURSEMENT         BALANCE
 ACCOUNT BALANCE PER STATE CONTROLLER'S OFFICE RECORDS:                          0.00          1,586,654.71       1,586,654.71
 REVERSE PY ADJUSTMENTS TO SCO                                                   0.00                  0.00               0.00
 REVERSE PY ACCRUALS                                                             0.00                  0.00               0.00
 APPLY:  CURRENT YEAR ADJUSTMENTS TO SCO:
     TOTAL ADJUSTMENTS                                                           0.00                  0.00               0.00
 APPLY:  CURRENT YEAR ACCRUALS:
   ACCOUNTS/REC - ABATEMENTS                              1311                     0.00               186.46-            186.46-
   DUE FROM OTHER FUNDS                                   1410.0006                0.00           459,545.42-        459,545.42-
   DUE FROM OTHER APPNS                                   1420                     0.00         2,896,852.37-      2,896,852.37-
   ACCOUNTS PAYABLE                                       3010                     0.00           473,422.85         473,422.85
   CLAIMS FILED                                           3020                     0.00           239,120.42         239,120.42
   DUE TO OTHER FUNDS                                     3114.0512                0.00             3,978.91           3,978.91
   DUE TO OTHER FUNDS                                     3114.0666                0.00            16,936.79          16,936.79
   DUE TO OTHER FUNDS                                     3114.0678                0.00            10,966.61          10,966.61
   DUE TO OTHER APPNS                                     3115                     0.00         1,025,503.96       1,025,503.96
     TOTAL ACCRUALS                                                                0.00         1,586,654.71-      1,586,654.71-
 PENDING BUDGET REVISIONS                                                        0.00                  0.00               0.00
 SCO ADJUSTED BALANCE                                                            0.00                  0.00               0.00
 BALANCE PER CALSTARS                                                            0.00                  0.00               0.00
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EXHIBIT IV-B-22 (Continued)
DB3 REPORT AFTER POSTING OF AUTOMATED YEAR-END TC'S

```
CSTARDB3 9990 (DEST: AA SPEC) PY, ,0,0,0,0,    ,    ,    ,         ,          ,      ,          ********** RUN:07/28/17 TIME:10:07
PRIOR FISCAL YEAR:  2016          ************************************ FND(ALL)* GL(ALL)*
                                                 DEPARTMENT OF AIR QUALITY (9990)
                                                  AUTOMATED SCO YEAR-END REPORT
                                                         AS OF 06/30/17
************************************************************************************************************************ PAGE     19
     APPROPRIATION ADJUSTMENTS AND ACCRUALS:
*****************************************************************************************************************************
 SCO ACCOUNT:  ORG        FUND  SUB-FD  EY    REF         CAT           PGM  ELEM  COMP  TASK  REV-ACCT  AT  CT
               9990       0001          2016  001         90                                               F   C

 CALSTARS:     ORG   SEC  FUND  FD-DTL  EY    REF         CAT  OBJ  OD  PGM  ELEM  COMP  TASK  SOURCE    AT    FFY  APPN-SYM
               9990       0001          2016  001                                                          90    2016 801
*****************************************************************************************************************************
                                                          GL ACCT/      BUDGET/ADJUST          RECEIPT/
                                                         SUBSIDIARY        ADVANCE           DISBURSEMENT         BALANCE
 ACCOUNT BALANCE PER STATE CONTROLLER'S OFFICE RECORDS:                 16,883,169.00         9,962,938.22-      6,920,230.78
 REVERSE PY ADJUSTMENTS TO SCO                                                   0.00                 0.00               0.00
 REVERSE PY ACCRUALS                                                             0.00                 0.00               0.00
 APPLY:  CURRENT YEAR ADJUSTMENTS TO SCO:
     TOTAL ADJUSTMENTS                                                           0.00                 0.00               0.00
 APPLY:  CURRENT YEAR ACCRUALS:
   GENERAL CASH                                          1110                    0.00            65,829.80-         65,829.80-
   DUE FROM OTHER FUNDS                                  1410.0006               0.00           296,163.95-        296,163.95-
   DUE FROM OTHER FUNDS                                  1410.0042               0.00            63,380.83-         63,380.83-
   DUE FROM OTHER FUNDS                                  1410.0044               0.00            80,271.33-         80,271.33-
   DUE FROM OTHER APPNS                                  1420                    0.00         2,444,264.90-      2,444,264.90-
   DUE FROM OTHER GOVERNMENTAL ENTITIES                  1590                    0.00               225.00-            225.00-
     TOTAL ACCRUALS                                                            0.00         2,950,135.81-      2,950,135.81-
 PENDING BUDGET REVISIONS                                                        0.00                 0.00               0.00
 SCO ADJUSTED BALANCE                                                   16,883,169.00        12,913,074.03-      3,970,094.97
 BALANCE PER CALSTARS                                                   16,883,169.00        12,913,074.03-      3,970,094.97
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EXHIBIT IV-B-22 (Continued)
DB3 REPORT AFTER POSTING OF AUTOMATED YEAR-END TC'S

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CSTARDB3 9990 (DEST: AA SPEC) PY, ,0,0,0,0,    ,    ,    ,         ,          ,      ,          ********** RUN:07/28/17 TIME:10:07
PRIOR FISCAL YEAR:  2016          ********************************** FND(ALL)* GL(ALL)*
                                                DEPARTMENT OF AIR QUALITY (9990)
                                                 AUTOMATED SCO YEAR-END REPORT
                                                       AS OF 06/30/17
************************************************************************************************************************ PAGE     20
     APPROPRIATION ADJUSTMENTS AND ACCRUALS:
*****************************************************************************************************************************
 SCO ACCOUNT:  ORG        FUND  SUB-FD  EY    REF         CAT           PGM  ELEM  COMP  TASK  REV-ACCT  AT  CT
               9990       0001          2016  001         96                                               D   C

 CALSTARS:     ORG   SEC  FUND  FD-DTL  EY    REF         CAT  OBJ  OD  PGM  ELEM  COMP  TASK  SOURCE    AT    FFY  APPN-SYM
               9990       0001          2016  001                                                          96    2016 704
*****************************************************************************************************************************
                                                          GL ACCT/      BUDGET/ADJUST          RECEIPT/
                                                         SUBSIDIARY        ADVANCE           DISBURSEMENT         BALANCE
 ACCOUNT BALANCE PER STATE CONTROLLER'S OFFICE RECORDS:                   28,126.65                0.00          28,126.65
 REVERSE PY ADJUSTMENTS TO SCO                                                 0.00                0.00               0.00
 REVERSE PY ACCRUALS                                                           0.00                0.00               0.00
 APPLY:  CURRENT YEAR ADJUSTMENTS TO SCO:
     TOTAL ADJUSTMENTS                                                         0.00                0.00               0.00
 APPLY:  CURRENT YEAR ACCRUALS:
     TOTAL ACCRUALS                                                            0.00                0.00               0.00
 PENDING BUDGET REVISIONS                                                      0.00                0.00               0.00
 SCO ADJUSTED BALANCE                                                     28,126.65                0.00          28,126.65
 BALANCE PER CALSTARS                                                     28,126.65                0.00          28,126.65
```

EXHIBIT IV-B-22 (Continued)
DB3 REPORT AFTER POSTING OF AUTOMATED YEAR-END TC'S

```
CSTARDB3 9990 (DEST: AA SPEC) PY, ,0,0,0,0,    ,    ,    ,         ,          ,      ,          ********** RUN:07/28/17 TIME:10:07
PRIOR FISCAL YEAR:  2016          ********************************** FND(ALL)* GL(ALL)*
                                                   DEPARTMENT OF AIR QUALITY (9990)
                                                    AUTOMATED SCO YEAR-END REPORT
                                                          AS OF 06/30/17
************************************************************************************************************************ PAGE     21
     APPROPRIATION ADJUSTMENTS AND ACCRUALS:
*****************************************************************************************************************************
 SCO ACCOUNT:  ORG        FUND  SUB-FD  EY    REF         CAT           PGM  ELEM  COMP  TASK  REV-ACCT  AT  CT
               9990       0001          2016  001         97                                               D   C

 CALSTARS:     ORG   SEC  FUND  FD-DTL  EY    REF         CAT  OBJ  OD  PGM  ELEM  COMP  TASK  SOURCE    AT    FFY  APPN-SYM
               9990       0001          2016  001                                                          97    2016 701
*****************************************************************************************************************************
                                                          GL ACCT/      BUDGET/ADJUST          RECEIPT/
                                                         SUBSIDIARY        ADVANCE           DISBURSEMENT         BALANCE
 ACCOUNT BALANCE PER STATE CONTROLLER'S OFFICE RECORDS:                   100,000.00                0.00        100,000.00
 REVERSE PY ADJUSTMENTS TO SCO                                                  0.00                0.00              0.00
 REVERSE PY ACCRUALS                                                            0.00                0.00              0.00
 APPLY:  CURRENT YEAR ADJUSTMENTS TO SCO:
     TOTAL ADJUSTMENTS                                                          0.00                0.00              0.00
 APPLY:  CURRENT YEAR ACCRUALS:
   CASH ON HAND                                          1190                  50.00-               0.00             50.00-
   EXPENSE ADVANCES                                      1710               7,263.10-               0.00          7,263.10-
   ACCOUNTS PAYABLE                                      3010              54,817.62-               0.00         54,817.62-
   CLAIMS FILED                                          3020              11,505.25-               0.00         11,505.25-
     TOTAL ACCRUALS                                                        73,635.97-               0.00         73,635.97-
 PENDING BUDGET REVISIONS                                                       0.00                0.00              0.00
 SCO ADJUSTED BALANCE                                                      26,364.03                0.00         26,364.03
 BALANCE PER CALSTARS                                                      26,364.03                0.00         26,364.03
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EXHIBIT IV-B-22 (Continued)
DB3 REPORT AFTER POSTING OF AUTOMATED YEAR-END TC'S

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CSTARDB3 9990 (DEST: AA SPEC) PY, ,0,0,0,0,    ,    ,    ,         ,          ,      ,          ********** RUN:07/28/17 TIME:10:07
PRIOR FISCAL YEAR:  2016          ********************************** FND(ALL)* GL(ALL)*
                                                   DEPARTMENT OF AIR QUALITY (9990)
                                                    AUTOMATED SCO YEAR-END REPORT
                                                          AS OF 06/30/17
************************************************************************************************************************ PAGE     22
     APPROPRIATION ADJUSTMENTS AND ACCRUALS:
*****************************************************************************************************************************
 SCO ACCOUNT:  ORG        FUND  SUB-FD  EY    REF         CAT           PGM  ELEM  COMP  TASK  REV-ACCT  AT  CT
               9990       0001          2016  001         98                                               D   C

 CALSTARS:     ORG   SEC  FUND  FD-DTL  EY    REF         CAT  OBJ  OD  PGM  ELEM  COMP  TASK  SOURCE    AT    FFY  APPN-SYM
               9990       0001          2016  001                                                          98    2016 702
*****************************************************************************************************************************
                                                          GL ACCT/      BUDGET/ADJUST          RECEIPT/
                                                         SUBSIDIARY        ADVANCE           DISBURSEMENT         BALANCE
 ACCOUNT BALANCE PER STATE CONTROLLER'S OFFICE RECORDS:                   110,000.00                0.00         110,000.00
 REVERSE PY ADJUSTMENTS TO SCO                                                  0.00                0.00               0.00
 REVERSE PY ACCRUALS                                                            0.00                0.00               0.00
 APPLY:  CURRENT YEAR ADJUSTMENTS TO SCO:
     TOTAL ADJUSTMENTS                                                          0.00                0.00               0.00
 APPLY:  CURRENT YEAR ACCRUALS:
     TOTAL ACCRUALS                                                             0.00                0.00               0.00
 PENDING BUDGET REVISIONS                                                       0.00                0.00               0.00
 SCO ADJUSTED BALANCE                                                     110,000.00                0.00         110,000.00
 BALANCE PER CALSTARS                                                     110,000.00                0.00         110,000.00
```

EXHIBIT IV-B-22 (Continued)
DB3 REPORT AFTER POSTING OF AUTOMATED YEAR-END TC'S

```
CSTARDB3 9990 (DEST: AA SPEC) PY, ,0,0,0,0,    ,    ,    ,         ,          ,      ,          ********** RUN:07/28/17 TIME:10:07
PRIOR FISCAL YEAR:  2016          ********************************** FND(ALL)* GL(ALL)*
                                                DEPARTMENT OF AIR QUALITY (9990)
                                                 AUTOMATED SCO YEAR-END REPORT
                                                       AS OF 06/30/17
************************************************************************************************************************ PAGE     23
     APPROPRIATION ADJUSTMENTS AND ACCRUALS:
****************************************************************************************************************************
 SCO ACCOUNT:  ORG        FUND  SUB-FD  EY    REF         CAT           PGM  ELEM  COMP  TASK  REV-ACCT  AT  CT
               9990       0001          2016  501                       10                                  D   C

 CALSTARS:     ORG   SEC  FUND  FD-DTL  EY    REF         CAT  OBJ  OD  PGM  ELEM  COMP  TASK  SOURCE    AT    FFY  APPN-SYM
               9990       0001          2016  501                       10                                  00    2016 551
****************************************************************************************************************************
                                                          GL ACCT/      BUDGET/ADJUST          RECEIPT/
                                                         SUBSIDIARY       ADVANCE            DISBURSEMENT         BALANCE
 ACCOUNT BALANCE PER STATE CONTROLLER'S OFFICE RECORDS:                 22,582,000.00-       13,962,437.26       8,619,562.74-
 REVERSE PY ADJUSTMENTS TO SCO                                                   0.00                0.00               0.00
 REVERSE PY ACCRUALS                                                             0.00                0.00               0.00
 APPLY:  CURRENT YEAR ADJUSTMENTS TO SCO:
     TOTAL ADJUSTMENTS                                                           0.00                0.00               0.00
 APPLY:  CURRENT YEAR ACCRUALS:
   ACCOUNTS PAYABLE                                       3010                     0.00        1,000,000.00       1,000,000.00
   CLAIMS FILED                                           3020                     0.00           77,900.00          77,900.00
   DUE TO OTHER FUNDS                                     3114.0044                0.00          320,000.00         320,000.00
   DUE TO OTHER APPNS                                     3115                     0.00        6,906,400.00       6,906,400.00
     TOTAL ACCRUALS                                                                0.00        8,304,300.00       8,304,300.00
 PENDING BUDGET REVISIONS                                                            0.00                0.00               0.00
 SCO ADJUSTED BALANCE                                                   22,582,000.00-       22,266,737.26         315,262.74-
 BALANCE PER CALSTARS                                                   22,582,000.00-       22,266,737.26         315,262.74-
```

EXHIBIT IV-B-22 (Continued)
DB3 REPORT AFTER POSTING OF AUTOMATED YEAR-END TC'S

```
CSTARDB3 9990 (DEST: AA SPEC) PY, ,0,0,0,0,    ,    ,    ,         ,           ,       ,          ********** RUN:07/28/17 TIME:10:07
PRIOR FISCAL YEAR:  2016          ********************************** FND(ALL)* GL(ALL)*
                                                   DEPARTMENT OF AIR QUALITY (9990)
                                                    AUTOMATED SCO YEAR-END REPORT
                                                          AS OF 06/30/17
************************************************************************************************************************ PAGE      1
     GENERAL LEDGER ACCOUNT VERIFICATION
*****************************************************************************************************************************
 FUND:          0001       GENERAL FUND
*****************************************************************************************************************************
     GL ACCT                        DESCRIPTION                          DEBITS                  CREDITS
     ----       ----------------------------------------------        -------------------       -------------------
     1110       GENERAL CASH                                                381,790.28                     0.00
     1130       REVOLVING FUND CASH                                          26,364.03                     0.00
     1190       CASH ON HAND                                                     50.00                     0.00
     1311       ACCOUNTS/REC - ABATEMENTS                                       204.00                     0.00
     1312       ACCOUNTS RECEIVABLE - REIMBURSEMENTS                            880.00                     0.00
     1319       ACCOUNTS RECEIVABLE OTHER                                   920,279.57                     0.00
     1400       DUE FROM OTHER FUNDS OR APPROPRIATIONS                    7,094,372.78                     0.00   D
     1500       DUE FROM OTHER GOVERNMENTS                                    1,185.00                     0.00
     1600       PROVISION FOR DEFERRED RECEIVABLES                                0.00               920,279.57
     1710       EXPENSE ADVANCES                                              7,263.10                     0.00
     1730       PREPAYMENTS TO OTHER FUNDS & APPROPRIATIONS                  28,000.00                     0.00   F
     3010       ACCOUNTS PAYABLE                                                  0.00             2,823,618.29
     3020       CLAIMS FILED                                                      0.00               311,448.99
     3110       DUE TO OTHER FUNDS OR APPROPRIATIONS                              0.00            11,197,265.11   D
     3220       DUE TO LOCAL GOVERNMENTS                                          0.00               243,000.00   D
     3400       ADVANCE COLLECTIONS                                               0.00               120,436.00   D
     3730       UNCLEARED COLLECTIONS                                             0.00               193,805.48
     5330       RESERVE FOR PREPAID ITEMS                                         0.00                28,000.00   D
     55XX       FUND BALANCE                                              7,377,465.68                     0.00   E

 *TOTAL FUND 0001                                                       15,837,854.44            15,837,854.44

          FOOTNOTE D:  AMOUNTS MAY HAVE BEEN ENTERED WITH SPECIAL 7XX TC'S.
          FOOTNOTE E:  AMOUNT COMPUTED AS THE DIFFERENCE BETWEEN DEBITS AND CREDITS.
          FOOTNOTE F:  AMOUNTS MAY HAVE BEEN ENTERED WITH SPECIAL 7XX TC'S AND/OR
                       GL 1730, SRF ADVANCES ARE NOT REPORTED TO SCO AND/OR
                       GL 1730, ARF ADVANCES MAY NEED TO BE REPORTED WITH TC'S 755/756.
```

EXHIBIT IV-B-22 (Continued)
DB3 REPORT AFTER POSTING OF AUTOMATED YEAR-END TC'S

Due From/To Other Funds (GL 1410/3114)
Due From/To Other Appropriations (GL 1420/3115)
Supplemental Form

June 30, 20XX

NOTE: The subtotals will automatically calculate for each change in fund/subsidiary fund/subsidiary org

This information is required for all Due From Other Funds (GL 1410), Due To Other Funds (GL 3114), Due From Other Appropriations (GL 1420), and Due To Other Appropriations (GL 3115) amounts reported on CSYDB3-1, Report No. 1, Report No. 3, Report No. 7, and/or Revisions to Report Nos. 1, 3, and 7. Departments should coordinate with each other to ensure that their corresponding Due To and Due From entries reconcile. Submit GAAP adjustments for nongovernmental cost funds if the encumbrance amount exceeds $1 million. Refer to the GAAP adjustment section in the GAAP Basis Reporting Year-End Financial Reports Information (http://www.sco.ca.gov/ard_reporting.html).

Agency Code	Agency Name	Fund Number	Fund Name
9990	Department of Air Quality	0001	GENERAL FUND

Contact Person	Email	Telephone
U. R. Dunne, Accounting Administrator	URDunne@daq.ca.gov	916-445-0000

GL ACCOUNT	SUBSIDIARY FUND	SUBSIDIARY ORG	SUBSIDIARY ORGANIZATION TITLE	AMOUNT	SUBTOTAL (GL/SFUND/SORG)
1410	0006	6100	Department of Education	755,709.37	**755,709.37**
1410	0014	0840	State Controller's Office	39,967.96	**39,967.96**
1410	0042	5225	Department of Correction & Rehab	63,380.83	**63,380.83**
1410	0044	8860	Department of Finance	92,864.82	**92,864.82**
1420	0001	0820	Department of Justice	4,559,482.00	**4,559,482.00**
1420	0001	0840	State Controller's Office	1,337,289.80	**1,337,289.80**
3114	0044	2120	Alcohol Beverage Control Appeals	320,000.00	**320,000.00**
3114	0094	1701	Department of Business Oversight	644.00	**644.00**
3114	0512	2670	Board of Pilot Commissioners	3,978.91	**3,978.91**
3114	0666	3340	California Conservation Corps	16,936.79	**16,936.79**
3114	0678	3790	Department of Parks and Rec	10,966.61	**10,966.61**
3114	0890	9990	Department of Air Quality	(1) 2,963.00	**2,963.00**
3115	0001	7501	Department of Human Resources	2,926,556.67	**2,926,556.67**
3115	0001	0840	State Controller's Office	4,227,248.53	**4,227,248.53**
3115	0001	9671	Equity Claims of CVCGCB	3,685,293.60	**3,685,293.60**

Please refer to our website at http://www.sco.ca.gov/ard_reporting.html for frequently asked questions regarding this form.

(1) Number refers to the supporting documentation.

Note: One copy of this form should be e-mailed to SCO at blfinrep@sco.ca.gov and include original with financial reports mailed to SCO.

EXHIBIT IV-B-22 (Continued)
DB3 REPORT AFTER POSTING OF AUTOMATED YEAR-END TC'S

```
CSTARH14 9990 (DEST: AA SPEC) PY, ,0,0,0,0,    ,    ,    ,         ,           ,       ,          ********** RUN:07/14/17 TIME:06.00
PRIOR FISCAL YEAR:  2016         0(ORG  )****************** 1(FUND  ) FUND(ALL )*********

                                                DEPARTMENT OF AIR QUALITY (9990)
                                          ENCUMBRANCE RECLASSIFICATION REPORT FOR SCO
                                                      AS OF 06/30/17
*************************************************************************************************************************  PAGE    1

FUND       : 0001  GENERAL FUND
FUND DETAIL: 00
SUB FUND   : 000

*************************************************************************************************************************
     GLAN        SUB GL                          DESCRIPTION                                        AMOUNT              DC
     ----         ----         ------------------------------------------------------         ------------------          --
     3114         0044          DUE TO OTHER FUNDS                                                 11,703.96           C
     3114         0666          DUE TO OTHER FUNDS                                                 14,400.00           C
     3114         0678          DUE TO OTHER FUNDS                                                    230.40           C
     3115                       DUE TO OTHER APPNS                                                167,024.16           C
     3220                       DUE TO LOCAL GOVERNMENT                                           243,000.00           C
                                                                                            ------------------
     3010                       ACCOUNTS PAYABLE                                                  436,358,52           D
```

CALSTARS Automated Year-End Report Checklist for Governmental Cost Funds

Use throughout the automated year-end reporting process to ensure each step is completed prior to electronic transmittal to the SCO, and subsequent submittal of the year-end package to the SCO.

DEPARTMENT NAME:	
ORG CODE:	
FUND NUMBER:	
FUND NAME:	
CHECKLIST COMPLETED BY:	
DATE YEAR-END REPORT PACKAGE SENT TO SCO	

SECTION 1: COMPLETE THIS SECTION BEFORE ORDERING PRELIMINARY DB3 REPORT

	First year participants – If you have activities in CALSTARS for a fund, you should be able to auto transmit. The fund will appear on CALSTARS menu F.2 for auto transmission. You do not need to call CALSTARS to transmit.
	Department has completed and input new or revised CALSTARS Security Forms (CALSTARS 95), if needed.
	Department has posted all accruals and adjustments.
	Reclass of encumbrance reported as accounts payable has been posted.
	GL 3021-Claims In Process, GL 6201-Payroll Clearing Account, and GL 6297-Allocated Clearing Account are all zero. (Use PY G01)
	Program 99, Clearing Account, has a zero balance on CALSTARS reports.
	Department has performed and reviewed all FM 13 reconciliations: Appropriations Other detail accounts (e.g. Revenue) General Ledgers (non-shared funds) Subsidiary File balances (G02 or S01 Reports) to Document File (D09 or D10 Reports) subsidiary balances by GL Bank Reconciliation Revolving Fund Reconciliation
	There are no reconciling items to CALSTARS.
	Transaction Requests have been prepared to support all adjustments to SCO.
	There are no accruals or adjustments against reverting appropriations or prior year revenues. **NOTE:** If a claim schedule from a reverting appropriation (GL 3020) remains outstanding on June 30, confirm that SCO paid the claim from the reverting appropriation in the new year. See instructions on *Identify and Post Transaction Codes for Automated Year-End Reporting* and Exhibit IV-B 4 within this chapter.
	Department has reviewed the following reports to ensure there are no over expenditures: B03, B06, or DB2 Reports for **C** accounts B04, B06, or DB2 Reports for **D** and **F** accounts
	Department has reviewed the G02 Report to ensure all accrual accounts have normal balances (GL 1110 has a debit balance, GL 3020 has a credit balance).
	Pending Budget Revisions have been approved by Department of Finance
	Pending Executive Orders have been processed by June 30.
	No balance in GL 1115-General Cash Remittance in Transit. GL 1115 should be reported as either GL 1110 General Cash or GL 1140 Cash In State Treasury.

SECTION 2: COMPLETE THIS SECTION FOR THE FINAL REVIEW OF DB3 REPORT

	Department has resolved all fatal error messages on the DB3 Report.
	Department has received a one page null report for the non-transmittable records (DB3 Report requested at **N** report period option). **NOTE:** Departments must complete and submit a full set of manual reports for any fund that has non-transmittable records remaining after final adjustments are posted.
	Department has reviewed a final DB3 Report requested at **blank** report period option. Abnormal GL account balances have been reviewed and verified. **NOTE:** Only abnormal balances in GL 1110 or GL 1130 will result in non-transmittable records. All subsidiaries contain valid UCM Fund codes or General Ledger Account codes. Prepayments to ARF (GL 1730, Subsidiary 0602) and Reserve for Prepayment to ARF (GL 5330, Subsidiary 0602) agree with the G02 Report. Prepayments to Service Revolving Fund (GL 1730, Subsidiary 0666) and Prepayments to State Compensation Insurance Fund (GL 1730, Subsidiary 0512) are not included. The Fund Level Accruals page does not display GL 14XX, GL 3010, or GL 31XX (except Sales Tax). Adjustments to SCO appropriation and other detail accounts are displayed on the DB3 with the opposite sign (GL 1400 is a "-" or negative; GL 3110 is a positive). Adjustments to SCO agree with supporting Transaction Requests. Pending Budget Revisions/Executive Orders are included on the Pending Budget Revisions line in the Balance column. Encumbrances Funded By Reimbursements does not exceed the amount of Encumbrances for each detail appropriation. Reverted appropriations with an outstanding claims filed accrual. The Outstanding Claims Filed Accrual (GL 3020), may be recorded in a reverting appropriation if SCO agrees to open the appropriation and pay the claim schedule(s) in July.
	The deadline to transmit fund records to the SCO has not passed.

SECTION 3: COMPLETE THIS SECTION FOR REVIEW OF REMAINING YEAR-END REPORTS

First year participating departments must prepare hard copies of Report No. 1, 2, 3, 5, and 15. Refer to the Manual Year-End Report Checklist in Chapter IV-A, Exhibit IV-A-25 or on the Internet at http://www.dof.ca.gov/Accounting/CALSTARS/User_Procedures/Checklist/.

The remaining year-end reports have been prepared or ordered from CALSTARS and reviewed as follows:

DUE FROM OTHER FUNDS/APPROPRIATIONS AND DUE TO OTHER FUNDS/APPROPRIATIONS SUPPLEMENTARY INFORMATION

	Complete Supplementary Information Form. An example of this form is on page IV-A-17. The form is available for use in Excel format at the State Controller's Office website at http://www.sco.ca.gov/ard_reporting.html
	For each amount posted to GL1410.XXXX/3114.XXXX, provide the 4 digit Org Code and department name related to the accrual on Supplementary Information Form (see Exhibit IV-A-3).
	Accruals to Due From Other Appropriations, GL 1420 or Due To Other Appropriations, GL 3115 includes 4 digit Org Codes identifying the other agencies involved.
	E-mail an electronic copy to **blfinrep@sco.ca.gov** and submit the hard copy of the form with the Year-End Reports to SCO.

REPORT NO. 4 – YEAR END STATEMENT OF REVENUE (Q26)

	Only Current Year Revenue is reported.
	Reconciliation of State Controllers Revenue with Statement of Revenue is complete. Total Revenue Per State Controller's Office Accounts plus Reconciling Factors (Accruals and Adjustments to SCO) lines equal Total Revenue Per Statement of Revenue.
	Adjustments to SCO agree with supporting Transaction Requests.

REPORT NO. 6 - FINAL BUDGET REPORT (B06)

	The "Balance" on the "Total Reference XXX" line should be a credit or zero. A debit indicates the appropriation is over-spent. **NOTE:** Report No. 6 must be submitted to the SCO.

REPORT NO. 7 - PRE-CLOSING TRIAL BALANCE (G02)

	For non-shared funds, the ending balance of the GLs 1140 and 1210 displayed on the Pre-Closing G02 Report should have a debit balance and agree with the ending balance of GLs 1140 and 1210 displayed on the SCO Fund Reconciliation Report.
	For a non-shared fund, GL 1140 with a credit balance requires a footnote with an explanation.
	For the Fund Administrator of shared funds, only the total debits and credit for GLs 1140 and 1210 displayed on the G01 Report(s) must agree with the total debits and credits for GLs 1140 and 1210 displayed on the SCO Fund Reconciliation Report for each month from July through June.
	GL 1510-Due from Federal Government should not be used (used only in Federal Trust Fund).
	For Bond funds, submit this report at fund and fund detail level.

REPORT NO. 8 - POST-CLOSING TRIAL BALANCE (G02)

	There is only one fund balance – GL 5570 for shared funds or GL 5530 for non-shared funds.
	For a non-shared fund, GL 5530-Fund Balance has a credit or zero balance. A debit balance must be explained in a footnote on the certification letter.
	Subsidiaries on File have normal balances.

REPORT NO. 14 - REPORT OF BANK AND/OR SAVINGS AND LOAN ASSOCIATION ACCOUNTS OUTSIDE STATE TREASURY (STD 445)

	Original is sent to the State Treasurer's Office Also submit two copies to SCO - one Excel version to "blfinrep@sco.ca.gov" and one hardcopy with the year-end reports. If there are no accounts to report, state "There are no accounts outside of the State Treasury" on the report.
	Only one copy of Report No. 14 is submitted to the SCO per department.
	Department name and 4-digit organization code is included on report.
	ZBAs (zero balance accounts) are included on report.
	Indicate on each certification letter which funds' report will include the Report 14 for the department.
	Departments should verify the accounts, purpose, and authority to be sure they are consistent with statute or DOF approval.
	If the account has been closed during the reporting period, specify the date the account was closed.

REPORT NO. 18 - STATEMENT OF CHANGES IN CAPITAL ASSETS (G05)

	Report is requested at fund detail level.
	Beginning balances agree with the previous year's ending balances. Footnote any adjustments needed to the beginning balance.
	Ending balances are all debit amounts.
	Amounts agree with Property Ledger Reconciliation.

REPORT NO. 19 - STATEMENT OF CAPITAL ASSETS (G05)

	Only one Report No. 19 is submitted per department.
	Total of all capital assets of the department is reflected on the report.
	Indicate on each certification letter which funds' report will include the Report 19 for the department.

REPORT NO. 22 - STATEMENT OF CONTINGENT LIABILITIES

	Amounts shown are not reflected in any general ledger account.

H14 REPORT - ENCUMBRANCE RECLASSIFICATION REPORT FOR SCO

	Submit one copy of the H14 Report with Year-End Reports to SCO.

MATERIAL VARIANCE EXPLANATION FORM

	Submit one copy of the form with fund's Year-End Reports to SCO.

SECTION 4: COMPLETE THIS SECTION BEFORE FINAL YEAR-END PACKAGE IS SUBMITTED

FINAL YEAR-END PACKAGE

CERTIFICATION LETTER

Certification letters must follow the approved format as displayed in Chapter IV-B, Exhibit IV-B-19 for ongoing participants and Exhibit IV-B-20 for first year participants.

A separate certification letter is required for each fund submitted. The following information is included:

	Department name and 4-digit organization number code.
	Department mailing address and name of the Director.
	Fund name and number.
	Declaration that the department is participating in CALSTARS Automated Year End for Governmental Cost Funds.
	Include the date that the fund's accruals and adjustments were transmitted to the SCO.
	All required reports, including Report No. 6 and CSYDB3-1, are listed for each fund/subfund. If there are no amounts to report on Report No. 4, the statement "None to Report" follows the report title.
	Only one Report No. 14 and Report No. 19 is submitted for the department. Report No. 14, 18, 19, and 22 appear under the heading "Special Reports". If there are no amounts to report, the statement "None to Report" follows the report title.
	Ongoing participants include the statement "The CSYDB3-1 Report listed below is in lieu of Report No. 1, Report No. 2, Report No. 3, Report No. 5, and Report No. 15.
	First year participants include the statement "This year end package includes a CALSTARS CSYDB3-1 Report in lieu of hard copies of Reports 2 and 15.
	Statement certifying that the data on the reports is true and correct.
	Title of the officer responsible for fiscal administration.
	Contact name, phone number, and e-mail address.
	The certification letter does not exceed two pages in length.
	Certification letter is signed and dated.

FINAL YEAR-END PACKAGE TO SCO

	CSYDB3-1, CALSTARS Automated SCO Year-End Report – Final, is generated.
	Adjustments to SCO have been annotated on the CSYDB3-1 Report and cross referenced to the supporting Transaction Request(s).
	Copies of the Transaction Request forms supporting the Report No. 3 adjustments are included in the year end package along with the certification letter. Each adjustment on the Transaction Request forms is cross-referenced to the CSYDB3-1 Report.

FINAL YEAR-END PACKAGE TO SCO (Continued)

	Copies of pending Budget Revisions/Executive Orders.
	Due To and Due From Other Funds Supplementary Information Form.

FINAL YEAR-END PACKAGE RETAINED BY DEPARTMENT

	CSYDB3-2 Report and copy of final year-end package sent to SCO is retained by the department. **NOTE:** CSYDB3-2 Report will not be created when there is no data to transmit.
	Adjustments to SCO have been annotated on the CSYDB3-2 Report and cross referenced to the supporting Transaction Request(s).
	Copies of the Transaction Request forms supporting the Report No. 3 adjustments are included in the year end package along with the certification letter. Each adjustment on the Transaction Request forms is cross-referenced to the CSYDB3-2 Report.
	Include Report 10 and 11 with the Year-End Packet for the department. A complete copy must be maintained by the department's Accounting Office for audit purposes.
	Copies of Pending Budget Revisions/Executive Orders and a copy of the Due To and Due From Other Funds Supplementary Information Form.
	For funds that require a DF-303, Detail Fund Balance Reconciliation Report, submit copy of Financial Report package to Finance Budget including revisions and supporting documentation.