IV-A Year-End Closing-Prepare Manual Governmental Cost Fund Reports

This chapter discusses the manual preparation of year-end financial reports for Governmental Cost Funds. The requirements and instructions for automated Governmental Cost Fund reporting are discussed in Chapter IV-B, Year-End Closing-Prepare Automated Governmental Cost Fund Reports. Year-end financial reports for proprietary and fiduciary funds are discussed in Chapter V, Year-End Closing-Prepare Nongovernmental Cost Fund Reports.

Several CALSTARS reports are used to prepare year-end financial reports. Each fund must have a separate set of financial reports. This chapter describes each of the year-end financial reports and the specific CALSTARS reports that should be used to prepare them. Departments should also review the Year-End Financial Reports Procedure Manual (Budgetary/Legal Basis) issued by the State Controller's Office (SCO) for additional instructions.

Year-end financial reports produced by departments on personal computers must be approved in advance by the SCO.

Exhibit IV-A-1 lists the manually prepared year-end financial reports that must be submitted to the SCO or the State Treasurer's Office (STO).

Departments should review reports using the Manual Year-End Report Checklist prior to submitting financial reports to SCO. The checklist is displayed in Exhibit IV-A-26 at the end of this chapter or can be accessed on the Internet at http://www.dof.ca.gov/Accounting/CALSTARS/User_Procedures/Checklist/.

Although all of the sample financial reports shown include the completed certification signature blocks, this is no longer required. Instead, SCO requires that departments submit a certification letter listing all attached Year-End Reports for **each fund** with a signed statement. Report 14 still requires a signature block. Exhibit IV-A-2 displays examples of certification cover memos for Governmental Cost Funds.

EXHIBIT IV-A-1
LIST OF REQUIRED MANUALLY PREPARED YEAR-END REPORTS

No.	Year-End Report	Std. Form or CALSTARS Report	Governmental Cost Funds & Bond Funds c/	Non-Governmental Cost Funds	Report Distribution d/ n/			SAM Section
					SCO	STO	DOF	
1	Report of Accruals to Controller's Accounts	571	X		X			7952
2	Accrual Worksheet	572	X		X			7953
3	Adjustments to Controller's Accounts	576	X	X	X			7955
4	Final Statement of Revenue (includes reconciliation with Controller's Accounts) a/	Q26	X		X			7956
5	Final Reconciliation of Controller's Accounts with Final Budget Report a/	573	X		X			7957
6	Final Budget Report- i/	B06	X	X				N/A
7	Pre-Closing Trial Balance a/, g/	G02	X	X	X			7962
8	Post-Closing Trial Balance a/, g/	G02	X	X	X			7962
9	Analysis of Change in Fund Balance (Statement of Operations) a/	G04		X	X			7963
10	Analysis and Reconciliation of Revolving Fund Accountability i/	h/	X	X				7965
11	Reconciliation of General Checking Account i/	h/	X	X				7967
13	Report of Expenditures of Federal Funds k/	Q34		X	X		X	7974
14	Report of Bank and/or Savings and Loan Association Accounts Outside State Treasury j/	445	X	X	X			7975
15	Reconciliation of Agency Accounts with Transactions per State Controller a/	b/	X		X			7976
18	Statement of Changes in Capital Assets	G05	X	X	X			7977
19	Statement of Capital Assets m/	G05	X	X	X			7978
20	Statement of Financial Condition	G04		X	X			7979
22	Statement of Contingent Liabilities	b/	X	X e/	X			7980
N/A	General Ledger Trial Balance	G01		X f/	X			N/A
N/A	Encumbrance Reclassification Report for SCO	H14	X l/		X			N/A
N/A	Due To/From Other Funds/Appropriations Supplementary Information Form	N/A	X	X	X			N/A
N/A	Material Variance Explanation Form	N/A	X	X	X			N/A

Note: Explanations for the footnote are on page IV-A-3.

EXHIBIT IV-A-1 (Continued)
LIST OF REQUIRED MANUALLY PREPARED YEAR-END REPORTS

a/ If departments prepare reports containing accruals, there must be a footnote to the report such as: “Includes year-end accruals pursuant to State Administrative Manual (SAM) instructions." Refer to SAM section 7951.

b/ Use the SAM section or the exhibit in Chapter IV-A as a suggested form.

c/ Refer to the Uniform Codes Manual (UCM), Fund section, to determine the fund type for a fund.

d/ See SAM section 7951 for required certification. All year end reports must be available for review upon request by the Department of Finance (DOF).

e/ For Non-Treasury Trust Funds, Report 22 is not submitted.

f/ Submit for Shared Nongovernmental Cost Funds only (i.e., funds using GL 5570-Fund Balance Clearing).

g/ Bond fund reports must be submitted at both fund and fund detail level.

h/ Use the SAM section as a suggested form.

i/ Must be kept on file with the year-end reports. Report is not submitted to SCO.

j/ Submit a paper copy with a wet signature to SCO as part of year-end reporting requirements.

k/ Submit original report to Department of Finance and one copy to SCO.

l/ Submit report with automated reports only.

m/ Submit only one copy per department to SCO.

n/ Mailing Address and Interagency Mail Service (IMS) Code:

Department of Finance
Fiscal Systems & Consulting Unit (A-14)
915 L Street, 7th Floor
Sacramento, CA 95814

State Controller's Office
State Accounting and Reporting Division
State Government Reporting
P.O. Box 942850
Sacramento, CA 94250-5872

State Treasurer's Office
Securities Clearance Section (C-15)
P.O. Box 942809
Sacramento, CA 94209-0001

State of California

M e m o r a n d u m

Insert your department name & number. If you prepared statements for a department other than you own, ensure the accuracy of the information. The four-digit Agency code will be used to log the statements in as received.

Date : July 31, 2018

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

From : Department of Air Quality (9990)
Prepared by: Department of XYZ (7890)
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 following financial reports for the fiscal year end June 30, 2018, are enclosed:

GENERAL FUND (0001)

Report No.	Description
1	Report of Accruals to Controller's Accounts
2	Accrual Worksheet
3	Adjustments to Controller's Accounts – No activity to report
4	Statement of Revenue
5	Final Reconciliation of Controller's Accounts with Final Budget Report
7	Pre-Closing Trial Balance
8	Post-Closing Trial Balance
15	Reconciliation of Agency Accounts with Transactions per State Controller

SPECIAL REPORTS

Report No.	Description
14	Report of Accounts Outside the State Treasury - *submitted with fund 0001*
18	Statement of Changes in Capital Assets
19	Statement of Capital Assets Group of Accounts – *submitted with fund 0001*
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: I. Ben Trying
Phone Number: (916) 555-1234
E-mail: IBTrying@daq.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 this 31st day of July, 2018, at Sacramento, California.

_____
Signature of Officer /Name and Title of Officer

REPORT NO. 1-REPORT OF ACCRUALS TO CONTROLLER'S ACCOUNTS

The State Controller's Office uses Report No. 1 to post accruals to the year-end account balances. Report No. 1 is also used to report the amount and source of funding of any encumbrances included in the accruals so the SCO can establish an appropriate reserve of fund balance for the **net** encumbrances of the fund.

Forms 571 A, 571 B, 571 A/B, 571-C and 571 D are used for Report No. 1. The SCO provides blank 571 Forms. In July the 571-C forms displaying the department's appropriation accounts are ROPED to department printers.

The following reports are used to report accruals to the SCO on Report No. 1:

- ✪ A completed Accrual Worksheet (Report No. 2).
- ✪ D09, Document Report by General Ledger (GL), Subsidiary, and Document Number.
- ✪ G02, Year-End General Ledger Report.

The following reports are used to report Encumbrances on Report No. 1:

- ✪ B06, Final Budget Report.
- ✪ G01, Trial Balance of General Ledger Accounts.
- ✪ H14, Encumbrance Reclassification Report for SCO.
- ✪ Q13, Cumulative Expenditures by Character, Program, Organization and Object.

Prepare a separate Report of Accruals to Controller's Accounts for each Governmental Cost Fund administered by the department. Data may be typed or hand printed. The SCO's annual letter on Year-End Financial Reports contains general instructions. Listed below are specific instructions for completing each section of Report No. 1 Report of Accruals to Controller's Accounts.

Instructions for Forms 571 A, B and A/B:

HEADING-Enter your department's full name and Organization (Org) Code Number, Fund Name and Fund Number. Enter the contact person's name, title, phone number and email address. Number each page as indicated. Leave the "SCO Use Only" space blank.

ACCOUNT-The most commonly used 4-digit general ledger account numbers (GLANs) and their titles are preprinted. Space is available for additional accounts on the Form 571 B and 571 A/B.

Certain GLs require a 4-digit subsidiary in addition to the 4-digit GLAN. The subsidiary signifies the fund involved in an inter-fund transaction or the agency involved in an inter-agency transaction. This number is entered in the four positions immediately following the preprinted 4-digit GLAN.

EXCEPTION: GL accounts 1390 and 1600 require a 5-digit subsidiary that identifies an offsetting GL preceded by a 0 (zero).

ENCUMBRANCES-Refer to section *Instructions for Reporting Encumbrances*.

AMOUNT-Enter the amount for each GL. For accounts with no accruals, leave the column amount blank. Do not enter 0.00 (zero). Enter the column totals from the Report No. 2, Accrual Worksheet, except as follows:

- ✪ Individual amounts from columns containing two or more accounts (such as Deferred Credits) are posted to separate lines.
- ✪ GL 1400-Due From Other Funds and GL 3110-Due To Other Funds are reported at the lower level GLs 1410/1420 and 3114/3115, respectively. A 4-digit subsidiary fund number must be included with GLs 1410/3114 and a 4-digit Org Code must be included with GLs 1420/3115. The subsidiaries identify the funds involved in inter-fund transfers and the agencies involved in inter-agency transactions.
- ✪ GL 1500-Due From Other Governments is reported at the lower level GLs 1510, 1540 and 1590. GL 3400–Advance Collections is reported at the lower level GLs 3410 and 3420. Amounts for these GLs can be obtained from the Post-Closing Trial Balance or the Subsidiaries on File portions of the G02 Report, Year-End General Ledger Report.

D/C DEBIT OR CREDIT-Enter **D** when the amount is a debit or **C** when the amount is a credit, using the sign indicated on the Accrual Worksheet (Report No. 2).

An explanation for abnormal accruals and/or encumbrances to general ledger and detail accounts is required as a footnote on the reports or on a separate sheet of paper as an attachment. An example of an abnormal accrual on a Report of Accruals or Adjustment of Controller's Accounts (Report No. 1) would be a credit to GL 1110, General Cash. GL 1110 should have a debit balance since it is an asset account.

DUE FROM OTHER FUNDS (GL 1410)-Enter amounts due from funds other than the one being reported. List the first 4-digit subsidiary fund number in the spaces following the printed account number. Additional accounts and subsidiaries may be added to the blank lines at the bottom of the 571 B and continued on the 571 A/B. The individual amount for GL 1410 should equal the amount from the Subsidiaries on File portion of the G02 Report identified as due from funds other than the one being reported. If the breakdown of GL 1400 includes the same fund being reported (i.e. the General Fund report includes an amount Due From General Fund), the amount is reported in GL 1420-Due From Other Appropriations.

Agencies are required to identify the agency involved in each amount posted to GL 1410 accounts by subsidiary fund on Form 571 A and 571 A/B in the Due From/To Other Funds (GL 1410/3114) Due From/To Other Appropriations (GL 1420/3115) Supplemental Form. Refer to section *Instructions for Due From/To Other Funds (GL 1410/3114) Due From/To Other Appropriations (GL 1420/3115) Supplemental Form.*

DUE FROM OTHER APPROPRIATIONS (GL 1420)-Enter amounts due from appropriations within the same fund being reported. List the 4-digit Org Code related to the accrual in the spaces following the preprinted account number. Additional subsidiary Org Codes for GL 1420 may be added to the blank lines at the bottom of the 571 B and continued on the 571 A/B. The total amount for GL 1420 should equal the amount from the Subsidiaries on File portion of the G02 Report identified as due from the fund being reported. (This amount is also shown in total on the Post-Closing Trial Balance portion of the G02 Report.) Do not enter a subsidiary fund number for GL 1420.

NOTE: To assist agencies in providing this year-end information, we recommend that vendor numbers be used on all accruals for GLs 1400/3110. The use of vendor numbers will allow the related agency name to appear on the D09-Document Report by GL, Subsidiary, and Document Number ordered at Index, Program, Object/Source, Fund (I, P, O, F) Level 0,1,0,1. Adding the 4-digit Org Code to the beginning of the Vendor Name field of the Vendor Edit Table for all vendor type 3 records will eliminate the additional step of identifying the corresponding Org Code in the Uniform Codes Manual (UCM).

PROVISION FOR DEFERRED RECEIVABLES (GL 1600) and ALLOWANCE FOR UNCOLLECTIBLE ACCOUNTS (GL 1390)-GL 1600-Provision for Deferred Receivables and GL 1390-Allowance for Uncollectible Accounts require a 5-digit subsidiary number. This number signifies the contra receivable account related to GL 1600 and GL 1390. The subsidiary is the 4-digit GLAN of the receivable account involved preceded by a **0** (zero), e.g., **1600.01319**. This information is provided on the Subsidiaries on File portion of the G02 Report. The subsidiary should be entered in the field immediately following the 4-digit GLAN. Additional accounts and subsidiaries may be added to the blank lines at the bottom of the 571 B and continued on the 571 A/B.

PREPAYMENTS TO ARCHITECTURAL REVOLVING FUND (ARF) (GL 1730) and RESERVE FOR ARF (GL 5330)-Enter only the amount of Prepayments to ARF subsidiary (Fund 0602). Do not enter any other prepayments or advances to other funds as accruals on this form.

DUE TO OTHER FUNDS (GL 3114)-Enter amounts due to funds other than the one being reported. List the subsidiary fund number related to the accrual in the spaces following the preprinted account number. Additional subsidiaries for GL 3114 may be added to the blank lines on the Form 571 B and continued on the 571 A/B. The individual amount for GL 3114 should equal the amount from the Subsidiaries on File portion of the G02 Report identified as due to funds other than the one being reported.

Agencies are required to identify the agency involved in each amount posted to GL 3114 accounts by subsidiary fund on Form 571 B and 571 A/B in the Due From/To Other Funds (GL 1410/3114) Due From/To Other Appropriations (GL 1420/3115) Supplemental Form. Refer to section *Instructions for Due From/To Other Funds (GL 1410/3114) Due From/To Other Appropriations (GL 1420/3115) Supplemental Form.*

DUE TO OTHER APPROPRIATIONS (GL 3115)-Enter amounts due to other appropriations within the same fund being reported. List the 4-digit Org Code related to the accrual in the spaces following the preprinted account number. Additional subsidiary Org Codes for GL 3115 may be added to the blank lines at the bottom of the 571 A and continued on the 571 A/B. The total amount for GL 3115 should equal the amount from the Subsidiaries on File portion of the G02 Report identified as due to the fund being reported. (This amount is also shown in total on the Post-Closing Trial Balance portion of the G02 Report.) Do not enter a subsidiary fund number for GL 3115.

NOTE: To assist agencies in providing this year-end information, we recommend that vendor numbers be used on all accruals for GLs 1400/3110. The use of vendor numbers will allow the related agency name to appear on the D09-Document Report by GL, Subsidiary, and I, P, O, F Level 0,1,0,1. Adding the 4-digit Org Code to the beginning of the Vendor Name field of the Vendor Edit Table for all vendor type 3 records will eliminate the additional step of identifying the corresponding Org Code in the UCM.

BLANK LINES-Additional space is provided for additional general ledger accounts and subsidiaries.

NET DEBITS/CREDITS–Total the debits and credits in the "Amount" column for each page, and enter the total Net Debits/Credits at the bottom of the page. Indicate either a **D** or **C**.

Instructions for Form 571-C and 571 D:

Report accruals for nominal accounts. Form 571-C is computer generated by the SCO. It includes each detail account title and number shown on the department's monthly SCO Agency Reconciliation Report. However, certain accounts on the SCO's records that do not normally have accruals are not included on Form 571-C. Accounts for appropriations that will revert as of June 30, Prepayments to Other Funds, and Advances to Other Funds are omitted. Accruals to accounts not shown on 571-C may be added on 571 D. Before doing so, verify with the SCO that the account is valid. For an accrual to a reverted appropriation, verify that SCO will re-establish the account before adding it on form 571 D.

ACCOUNT DESCRIPTION-Preprinted on the form.

ENCUMBRANCES-Refer to section *Instructions for Reporting Encumbrances*.

DETAIL ACCOUNT INFORMATION-The Detail Account information maintained by the SCO are preprinted.

ACCRUAL AMOUNT-Enter the net accrual amount for each appropriation line. Transfer the amounts (opposite sign) shown on the "Net Total Accruals per Agency" column on the Accrual Worksheet (Report No. 2) to the "Accrual Amount" column on Forms 571-C/571 D. Do not enter minus signs or brackets for credit amounts. Leave the "Accrual Amount" column blank for accounts with no accruals. Do not enter 0.00 (zero).

D/C- Enter **D** when the amount to be reported is a debit. Enter **C** when the amount to be reported is a credit. The amount to be reported is the opposite sign of the amount indicated on the Accrual Worksheet (Report No. 2).

An explanation for abnormal accruals/and or encumbrances to general ledger and detail accounts is required as a footnote on the reports or on a separate sheet of paper as an attachment.

ACCOUNT NOT PREPRINTED ON FORM-If there is an accrual to an account not shown on the form and the SCO has verified that it is a valid account, add the information to Form 571 D as follows:

ACCOUNT DESCRIPTION-Enter the appropriation title as entered on the Appropriation Symbol (AS) Table.

ENCUMBRANCES-Enter the amount of encumbrance included in the accrual, if any. Refer to section *Instructions for Reporting Encumbrances*.

FY-TASK-Enter the codes that identify the appropriation account in these columns.

T (ACCOUNT TYPE)-Enter the detail Account Type code per SCO records:

D-Disbursement
F-Reimbursement
R-Revenue
T-Transfer

SOURCE FUND-Enter the 4-digit fund for a reimbursement account source.

REVENUE/OBJECT-Enter the UCM 6-digit Source code for a revenue or receipt account.

AMOUNT-Enter the accrual amount.

D/C-Enter **D** when the amount is a debit or **C** when the amount is a credit. Enter the opposite of the sign indicated on the Accrual Worksheet (Report No. 2).

An explanation for abnormal accruals and/or encumbrances to general ledger and detail accounts is required as a footnote on the reports or on a separate sheet of paper as an attachment.

NET DEBITS/CREDITS–Total the debits and credits in the "Accrual Amount" column for each page, and enter the total Net Debits/Credits at the bottom of the page. Indicate either a **D** or **C**.

Instructions for Reporting Encumbrances:

The amount and the source of funding of encumbrances included in the accruals must be reported. To arrive at the net encumbrances of the fund, the following must be identified on the Report No. 1, Report of Accruals to Controller's Accounts:

1. The amount of encumbrances included in the Accounts Payable/Expenditure accruals.
2. The amount of encumbrances included in the accruals that are funded by accrued reimbursements.

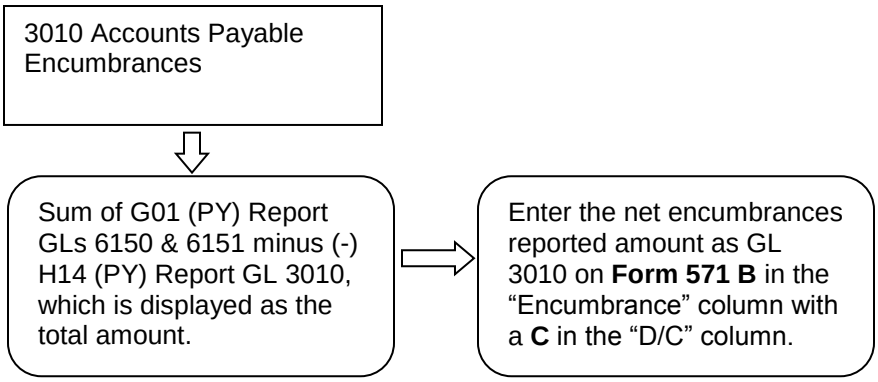
Instructions for Reporting Encumbrances on Forms 571 B and A/B

Amount of encumbrances in accounts payable accruals
ACCOUNTS PAYABLE (GL 3010)-If the accrual amount includes encumbrances, they must be reported.

On the G02 Pre-Closing Trial Balance Report, GL 3010 Accounts Payable included encumbrances (GLs 6150 and 6151 from the G01 Report). The amount of the accrual related to encumbrances must be reported on Report 1. The encumbrance amount is the sum of GLs 6150 and 6151 from the G01 (PY) Report, minus the GL 3010-Accounts Payable amount on the H14 Report (net of the encumbrance reclassification entries). The result is the Net of Encumbrances Reported as GL 3010 (opposite sign).

[G01 PY report GL 6150+GL 6151] – [H14 PY Report GL 3010] = Net of Encumbrances Reported as GL 3010.

Enter the Net of Encumbrances Reported amount as GL 3010-Accounts Payable on Form 571 B in the "Encumbrances" column with a **C** in the "D/C" column.



Refer to H14-Encumbrance Reclassification Report for SCO, found in Volume 7, Chapter III, *Reclassify Encumbrances Reported as Accounts Payable.*

DUE TO OTHER GOVERNMENTS (GLs 3210, 3220 and 3290) Enter the amounts for each general ledger from the H14 (PY) Report on Form 571 B and /or Form 571 A/B in the "Encumbrances" column with a **C** in the "D/C" column on the same line as the corresponding accrual.

DUE TO OTHER FUNDS (GL 3114) Determine the amount of reclassified encumbrances that are due to funds other than the fund being reported. Enter each amount by fund from the H14 (PY) report to GL 3114 on Form 571 B and/or Form 571 A/B in the "Encumbrances" column with a **C** in the "D/C" column on the same line as the corresponding accrual.

DUE TO OTHER APPROPRIATIONS (GL 3115) Determine the reclassified encumbrances that are due to the same fund as the fund being reported. Sum these encumbrances by Vendor Number on the Vendor Type 3 reclassification worksheet, or a Document File Report showing the "RECL3010" documents. Enter the amount(s) on Form 571 B and Form 571 A/B in the "Encumbrances" column with a **C** in the "D/C" column on the same one as the corresponding accrual.

Refer to the encumbrance reclassification worksheet for Vendor Type 3 in Volume 7, Chapter III, *Reclassify Encumbrances Reported as Accounts Payable.*

NOTE: The amount in the "Encumbrances" column cannot be greater than the accrual reported in the "Amount" column.

Instructions for Reporting Encumbrances on Forms 571 C

Amount of encumbrances included in the expenditure accruals
Enter the encumbrances included in accruals for each appropriation. The encumbrance amounts by line item appropriation are found on the B06 Report in the "Encumbrances/Allocated Encumbrances" column. After entering the encumbrance amount on the detail appropriation line, enter a **D** or **C** in the "D/C" column, as appropriate.

NOTE: If there are encumbrances to accounts not preprinted on this form, add the accounts on Form 571D. Do not add accounts on Form 571C.

Amount of encumbrances funded by accrued reimbursements
If encumbrances reported for GL 3010 include amounts funded by reimbursements, the amount funded by reimbursements must be reported.

Select the appropriate method of identifying reimbursable encumbrances based on how reimbursable costs are identified. Two methods for identifying reimbursed cost follow:

1. **Departments that use Fund Source R for Reimbursements**
   Use a summary level (0-0-0-1) PY Q13 Report-Cumulative Expenditures by Character, Program, Organization and Object, to identify reimbursable encumbrances by appropriation account. Be sure to include allocated encumbrances when requesting this report. Review the reimbursement

receivables by appropriation to identify how the encumbrances are funded for each receivable GL account. The DB1/DB2 Report will identify reimbursement receivables at the GL account level by appropriation; the D16 Report will identify each receivable document. Enter the encumbrances funded by accrued reimbursements in the "Encumbrances" column of the corresponding reimbursement (Type **F**) account. Enter a **C** in the "D/C" column.

2. **Departments that do not use Fund Source R for Reimbursements**
   The amount of encumbrances funded by reimbursement receivables will not be identifiable at the summary level, and, therefore, must be determined by another method based on your department's established procedures for identifying reimbursable costs. Summarizing the A-3 Accrual entries by GL for reimbursement receivables resulting from encumbrances is one method available. Enter the encumbrances funded by accrued reimbursements in the "Encumbrances" column of the corresponding reimbursement (Type **F**) account. Enter a **C** in the "D/C" column.

   NOTE: If there are encumbrances to accounts not preprinted on this form, add the accounts on Form 571D. Do not add accounts on Form 571C.

Instructions for Reporting Encumbrances Funded by Accrued Reimbursements on Forms 571 A and A/B

After identifying the total encumbrances funded by reimbursements using an appropriate method, the total encumbrances must be broken down by reimbursement receivable account (GLs 1312, 1410, 1420, 1540 or 1590) on Forms 571 A and 571A/B.

The worksheet used to calculate the A-3 entry will help identify the encumbrance amounts by receivable account. Departments should prepare separate A-3 entries to accrue reimbursement receivables resulting from encumbrances so they can be easily identified using a Document File report (D09 or D16).

Enter the encumbrance amount for each reimbursement receivable account (GL 1312, 1410, 1420, 1540, or 1590) in the “Encumbrance” column as a **D.** Add the encumbrance amounts entered by receivable account (GLs 1312,1410,1420,1540 or 1590) on Forms 571 A and/or Form 571 A/B, and compare to the total encumbrances reported on Form 571 C and D for the reimbursement “90 F” accounts. The totals should be the same amount, opposite sign.

NOTE: The amount in the "Encumbrances" column cannot be greater than the receivable reported in the "Amount" column.

FINAL CHECKS FOR REPORT No. 1

For both the "Encumbrances" and "Amounts" columns, add the Net Debits/Credits on all pages of Form 571 (A-D). The sum total of the Net Debits/Credits on all pages of Form 571 (A-D) must equal zero.

Exhibit IV-A-3 displays an example of Report No. 1. Exhibit IV-A-4 is the Report No. 1 Reference Guide. This reference guide should be used in conjunction with the detailed instructions presented above.

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

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.

To assist agencies in providing the required year-end information, it is recommended that vendor numbers be used on all accruals for GL 1400/3110. The use of vendor numbers will allow the related agency name to appear on the D09-Document Report by GL, Subsidiary, and Document Number, ordered at I, P, O, F Level 0,1,0,1. Adding the 4-digit Org Code to the beginning of the Vendor Name field of the Vendor Edit Table for all vendor type 3 records will eliminate the additional step of identifying the corresponding Org Code in the UCM.

DUE FROM/TO OTHER FUNDS (GL 1410/3114)- If the subsidiary of GL 1400/3110 includes a different fund than the fund being reported, the amount is reported in GL 1410/3114-Due From/To Other Funds. Agencies are required to identify the agency involved in each Due From/To Other Fund transaction. For each amount posted to GL accounts 1410 and 3114, provide the subsidiary fund number, 4-digit org code, and agency name related to the accrual.

DUE FROM/TO OTHER APPROPRIATIONS (GL 1420/3115)-If the subsidiary of GL 1400/3110 includes the same fund being reported (i.e., the General Fund report includes an amount Due From General Fund), the amount is reported in GL 1420/3115-Due From/To Other Appropriations. For each amount posted to GL accounts 1420 and 3115, provide the subsidiary fund number, 4-digit org code, and agency name related to the accrual.

FINAL CHECKS

The subtotal amount for GL 1410/3114, subsidiary fund should equal the amount from the Subsidiaries on File portion of the G02 Report identified as due from/to a different fund being reported.

The total amount for GL 1420/3115 should equal the amount from the Subsidiaries on File portion of the G02 Report identified as due from/to the same fund being reported. (This amount is also shown in total on the Post-Closing Trial Balance portion of the G02 Report.)

List the form on the certification letter in the Supplemental Forms section. The Due From/To Other Funds (GL 1410/3114) Due From/To Other Appropriations (GL 1420/3115) Supplemental Form is available on the SCO web site at http://www.sco.ca.gov/ard_reporting.html. Departments should also review the Year-End Financial Reports Procedure Manual (Budgetary/Legal Basis) issued by the State Controller's Office (SCO) for additional instructions. See Exhibit IV-A-3.

A copy of the form should be e-mailed to SCO at blfinrep@sco.ca.gov and include original with financial reports mailed to SCO.

EXHIBIT IV-A-3
REPORT NO. 1 REPORT OF ACCRUALS TO CONTROLLER'S ACCOUNTS

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

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

Report of Accruals to Controller's Accounts

June 30, 2018

Agency Name and Number	Fund Name and Number	
DEPARTMENT OF AIR QUALITY (9990)	***GENERAL FUND (0001)***	
Name of Contact Person, Title	Telephone Number	Email Address
U.R. Dunne, Accounting Administrator	**(916) 445-0000**	***URDunne@dag.ca.gov***

ACCOUNT TITLE	ENCUMBRANCES	D C	ACCOUNT		AMOUNT	D C
GENERAL CASH			1110		381,790.28	D
REVOLVING FUND CASH			1130		26,364.03	D
CASH ON HAND			1190		50.00	D
ACCOUNTS RECEIVABLE–ABATEMENTS			1311		204.00	D
ACCOUNTS RECEIVABLE–REIMBURSEMENTS			1312		880.00	D
ACCOUNTS RECEIVABLE–REVENUE			1313			
ACCOUNTS RECEIVABLE–OTHER			1319		920,279.57	D
ALLOWANCE FOR UNCOLLECTIBLE ACCOUNTS (CREDIT BAL)			*1390			
DUE FROM OTHER FUNDS			**1410	0006	755,709.37	D
DUE FROM OTHER APPROPRIATIONS	90,250.00	D	***1420	0820	4,559,482.00	D
DUE FROM OTHER GOVERNMENTAL ENTITIES			1590		1,185.00	D
PROVISION FOR DEFERRED RECEIVABLES (CREDIT BAL)			1600	01319	920,279.57	C
EXPENSE ADVANCES			1710		7,263.10	D
Net Credits/Debits	**90,250.00**	**D**		**Net Credits/Debits**	**5,732,927.78**	**D**

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

*** Specify the receivable account to which this pertains.**
**** Specify the funds to which this pertains.**
***** Specify the Organization Code to which this pertains.**

EXHIBIT IV-A-3 (Continued)
REPORT NO. 1 REPORT OF ACCRUALS TO CONTROLLER'S ACCOUNTS

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

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

Report of Accruals to Controller's Accounts

June 30, 2018

Agency Name and Number	Fund Name and Number	
DEPARTMENT OF AIR QUALITY (9990)	***GENERAL FUND (0001)***	
Name of Contact Person, Title	Telephone Number	Email Address
U.R. Dunne, Accounting Administrator	**(916) 445-0000**	*URDunne@dag.ca.gov*

ACCOUNT TITLE	ENCUMBRANCES	D C	ACCOUNT		AMOUNT	D C
ACCOUNTS PAYABLE	932,366.18	C	3010		2,580,618.29	C
CLAIMS FILED			3020		311,448.99	C
DUE TO OTHER FUNDS	11,703.96	C	**3114	0044	320,000.00	C
DUE TO OTHER APPROPRIATIONS	157,304.16	C	***3115	7501	2,916,836.67	C
DUE TO LOCAL GOVERNMENT	243,000.00	C	3220		243,000.00	C
REVENUE COLLECTED IN ADVANCE			3410			
REIMBURSEMENTS COLLECTED IN ADVANCE			3420		120,436.00	C
UNCLEARED COLLECTIONS			3730		193,805.48	C
PREPAYMENTS TO ARCHITECTURE REVOLVING FUND (DEBIT BAL)			****1730	0602	28,000.00	D
RESERVE FOR ARCHITECTURE REVOLVING FUND			5330	0602	28,000.00	C
Net Credits/Debits	**1,344,374.30**	**C**	**Net Credits/Debits**		**6,686,145.43**	**C**

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

**** Specify the funds to which this pertains.**
***** Specify the Organization Code to which this pertains.**
****** Account should be fully reserved.**

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

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

Report of Accruals to Controller's Accounts

June 30, 2018

Page 3 of 4

Agency Name and Number	Fund Name and Number	
DEPARTMENT OF AIR QUALITY (9990)	***GENERAL FUND (0001)***	
Name of Contact Person, Title	Telephone Number	Email Address
U.R. Dunne, Accounting Administrator	**(916) 445-0000**	*URDunne@daq.ca.gov*

ACCOUNT TITLE	ENCUMBRANCES	D C	ACCOUNT		AMOUNT	D C
DUE FROM OTHER FUNDS			1410	0014	39,967.96	D
DUE FROM OTHER FUNDS			1410	0042	63,380.83	D
DUE FROM OTHER FUNDS			1410	0044	92,864.82	D
DUE FROM OTHER APPROPRIATIONS			1420	0840	1,337,289.80	D
DUE TO OTHER FUNDS			3114	0094	644.00	C
DUE TO OTHER FUNDS			3114	0512	3,978.91	C
DUE TO OTHER FUNDS	14,400.00	C	3114	0666	16,936.79	C
DUE TO OTHER FUNDS	230.40	C	3114	0678	10,966.61	C
DUE TO OTHER APPROPRIATIONS			3115	0840	4,227,248.53	C
DUE TO OTHER APPROPRIATIONS			3115	9671	3,685,293.60	C
DUE TO OTHER APPROPRIATIONS	9,720.00	C	3115	0820	9,720.00	C
Net Credits/Debits	**24,350.40**	**C**		**Net Credits/Debits**	**6,421,285.03**	**C**

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

FORM 571-C (03/1996)
CONTROLLER'S USE ONLY
DOCUMENT NO:

DATE:

FUND: 0001000 GENERAL FUND

AGENCY: 9990 DEPT OF AIR QUALITY
MAILCODE: 9990

STATE CONTROLLER'S OFFICE

REPORT OF ACCRUALS TO CONTROLLER'S ACCOUNTS
JUNE 30, 2018

REPORT NO: 1
PAGE NO: 1

CONTROLLER'S USE ONLY
CURSORY REVIEW ____
COMP. INPUT ____
EXPENDITURES ____
REVENUES ____
WORKSHEET/ACC ACCUM. ____

ACCOUNT DESCRIPTION	**ENTER** ENCUMBRANCE	D/C	FY	M	REF	CA	PG	EL	COM	TSK	T	SFUND	B	REV/OBJ	**ENTER** ACCRUAL AMOUNT	D/C
A-AIR QUALITY STANDARDS	1,267,070.53	D	2017		001		10				D				2,652,800.26	D
B-AIR QUALITY CONTROL	88,487.87	D	2017		001		20				D				1,123,686.76	D
C-STATE ADMINISTRATION	135,583.00	D	2017		001		30	01			D				619,920.75	D
D-STATE ADMINISTRATION-DISTRIB	135,583.00	C	2017		001		30	02			D				619,920.75	C
CALSTARS CLEARING ACCOUNT			2017		001		99				D				1,586,654.71	C
E-REIMBURSEMENTS	90,250.00	C	2017		001	90					F				2,950,135.81	C
REVOLVING FUND ADVANCE			2017		001	97					D				100,000.00	C
AIR QUALITY STANDARDS			2017		501		10				D				8,304,300.00	D
A-AIR QUALITY STANDARDS	13,166.30	D	2016		001		10				D				18,778.59	D
B-AIR QUALITY CONTROL			2016		001		20				D					
D-STATE ADMINISTRATION			2016		001		30	01			D					
E-STATE ADMINISTRATION-DISTRIB			2016		001		30	02			D					
CALSTARS CLEARING ACCOUNT			2016		001		99				D				36,592.35	D
F-REIMBURSEMENTS			2016		001	90					F				123,789.76	C
MISCELLANEOUS REVENUE			2017								R			161400	1,075.00	C
REFUNDS TO REVERTED APPNS			2016								R			500000		
NET DEBITS/CREDITS	1,278,474.70	D										NET DEBITS/CREDITS			7,374,502.68	D

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.

REPORT NO. 1 Form 571 D (Rev. 3/10)

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

Report of Accruals to Controller's Accounts

June 30, 20XX

Page __ of __

Agency Name and Number	Fund Name and Number	
DEPARTMENT OF AIR QUALITY (9990)	***GENERAL FUND (0001)***	
Name of Contact Person, Title	Telephone Number	Email Address
U.R. Dunne, Accounting Administrator	**(916) 445-0000**	*URDunne@daq.ca.gov*

APPROPRIATION AND REVENUE ACCOUNT TITLES	ENCUMBRANCES	D C	FY	M	REF/ ITEM	CAT	PGM	ELE	COMP	TASK	T	SOURCE FUND	B	S C O	REVENUE/ OBJECT	AMOUNT	D C
Net Debits/Credits	—														**Net Debits/Credits**	—	

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

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

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

Report of Accruals to Controller's Accounts

June 30, 20XX

Reference Guide Report 1

Page _ of _

Agency (name and number)	Fund (name and number)	
Name of Contact Person (Type or Print)	Title	ne Number

"D" for Debit, "C" for Credit

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

Subscribed and executed this _____ *day of* _____ *nia*

AUTHORIZED SIGNATURE_____

"D" for Debit, "C" for Credit. Should match accrual.

GL accruals amounts come from Rpt 2, column totals, or the G02, except for GLs 1390, 1410, 1600, 3114. These accounts must be posted by subsidiary based on G02 Subsidiaries on File.

Encumbrance amounts cannot exceed amount of accrual.

ACCOUNT TITLE	ENCUMBRANCES	D C	ACCOUNT	AMOUNT	D C
GENERAL CASH			1110		
REVOLVING FUND CASH			1130		
CASH ON HAND			1190		
ACCOUNTS RECEIVABLE-ABATEMENTS			1311		
ACCOUNTS RECEIVABLE-REIMBURSEMENTS			1312		
ACCOUNTS RECEIVABLE-REVENUE			1313		
ACCOUNTS RECEIVABLE-OTHER			1319		
ALLOWANCE FOR UNCOLLECTIBLE ACCOUNTS (CREDIT BAL.)			* 1390		
DUE FROM OTHER FUNDS			** 1410		
DUE FROM OTHER APPROPRIATIONS			1420		
Net Debits / Credits			Net Debits / Credits		

Enter amounts of A/R accruals related to reimbursable encumbrances by GLAN & subsidiary fund if applicable. (Look at source documents used for accruals.)

GL 1420- Use D09 to identify the 4 digit Org code. Each Org code within GL1420 must be listed as a separate accrual.

GL 1400 must be reported at the lower level-GLs 1410 & 1420. Each subsidiary within GL 1410 must be listed as a separate accrual. (Use G02 Subsidiaries on File.)

Sub-Total Encumbrance and Amount columns for each page.

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

*** Specify the receivable account to which this pertains.**
**** Specify the funds to which this pertains.**
***** Specify the Organization Code to which this pertains.**

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

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

Report of Accruals to Controller's Accounts

June 30, 20XX

Reference Guide-Report 1

Page _ of _

Agency (name and number)	Fund (name and number)

ACCOUNT TITLE	ENCUMBRANCES	D C	ACCOUNT	AMOUNT	D C
DUE FROM OTHER GOVERNMENTAL ENTITIES			1590		
PROVISION FOR DEFERRED RECEIVABLES (CREDIT BAL.)			* 1600		
EXPENSE ADVANCES			1710		
ACCOUNTS PAYABLE			3010		
CLAIMS FILED			3020		
DUE TO OTHER FUNDS			** 3114		
DUE TO OTHER APPROPRIATIONS			3115		
DUE TO LOCAL GOVERNMENT			3220		
REVENUE COLLECTED IN ADVANCE			3410		
REIMBURSEMENTS COLLECTED IN ADVANCE			3420		
UNCLEARED COLLECTIONS			3730		
PREPAYMENTS TO ARCHITECTURE REVOLVING FUND			*** 1730 0602		
RESERVE FOR ARCHITECTURE REVOLVING FUND			5330 0602		
Net Debits / Credits			Net Debits / Credits		

To calculate Encumbrances included in GL 3010 accrual, net G01 GLs 6150 & 6151 and subtract H14 GL 3010. Enter opposite sign.

GL 3210, 3220, and 3290-Use H14.

GL 3115- Use D09 to identify the 4-digit Org code. Each Org code within GL 3115 must be listed as a separate accrual.

Use the remaining lines on this form to list additional accounts not already preprinted, and to break down GLs 1410/1420 & 3114/3115 by subsidiary. List title of account (i.e., "Due To/From Other Funds/Appropriations") in this column.

For GL 1600 identify the 4 digit GL Acct # (with leading "0") per G02 Subs on File. Separate accrual for each subsidiary.

GL 3110 must be reported at the lower level-GLs 3114 & 3115. Each subsidiary within GL 3114 must be shown separately. Use G02 Subsidiaries on File.

GLs 3210, 3220, and 3290-Use G02 Post-Closing Trial Balance.

GLs 3410 & 3420, include only amounts not remitted & received by SCO.

Include only advances to Office of State Architecture. Do not include prepayments to SRF or SCIF on Rpt. 1.

ORIGINAL AND ONE COPY-Controller, Division of Accounting and Reporting

*** Specify the receivable account to which this pertains.**

**** Specify the funds to which this pertains.**

***** Account should be fully reserved.**

****** Specify the Organization Code to which this pertains.**

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

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

Report of Accruals to Controller's Accounts

June 30, 20XX

Reference Guide-Report 1

Page _ of _

Agency (name and number)	Fund (name and number)

ACCOUNT TITLE	ENCUMBRANCES	D C	ACCOUNT		AMOUNT	D C
Net Debits / Credits				Net Debits / Credits		

Use this form to list additional accounts not already preprinted, and to break down GLs 1410/1420 & 3114/3115 by subsidiary. List title of account (i.e., "Due To/From Other Funds/Appropriations") in this column.

ORIGINAL AND ONE COPY-Controller, Division of Accounting and Reporting

Reference Guide-Report 1

FORM 571-C (03/1996)
CONTROLLER'S USE ONLY
DOCUMENT NO:

FUND: 0001000 GENERAL FUND

AGENCY: 9990 DEPT OF AIR QUALITY
MAILCODE: 9990

DATE:

STATE CONTROLLER'S OFFICE

REPORT OF ACCRUALS TO CONTROLLER'S ACCOUNTS
JUNE 30, 2018

REPORT NO: 1
PAGE NO: 1

CONTROLLER'S USE ONLY
CURSORY REVIEW ____
COMP. INPUT ____
EXPENDITURES ____
REVENUES ____
WORKSHEET/ACC ACCUM. ____

Enter amount of Encumbrances included in accruals for each detail appropriation. Use B06, "Encumb/Alloc Encumb" column.

Accrual amounts are from Report No. 2, line totals for each appropriation, opposite sign.

For Depts that use Fund Source R for Reimbursements, use a Summary Level (0-0-0-1) PY Q13.

ACCOUNT DESCRIPTION	**ENTER** ENCUMBRANCE	D/C	FY	M	REF	CA	PG	EL	COM	TSK	T	SFUND	B	REV/OBJ	**ENTER** ACCRUAL AMOUNT	D/C
A-AIR QUALITY STANDARDS			2017		001		10				D					
B-AIR QUALITY CONTROL			2017		001		20				D					
C-STATE ADMINISTRATION			2017		001		30	01			D					
D-STATE ADMINISTRATION-DISTRIB			2017		001		30	02			D					
CALSTARS CLEARING ACCOUNT			2017		001		99				D					
E-REIMBURSEMENTS			2017		001	90					F					
REVOLVING FUND ADVANCE			2017		001	97					D					
AIR QUALITY STANDARDS			2017		501		10				D					
A-AIR QUALITY STANDARDS			2016		001		10				D					
B-AIR QUALITY CONTROL			2016		001		20				D					
D-STATE ADMINISTRATION			2016		001		30	01			D					
E-STATE ADMINISTRATION-DISTRIB			2016		001		30	02			D					
CALSTARS CLEARING ACCOUNT			2016		001		99				D					
F-REIMBURSEMENTS			2016		001	90					F					
MISCELLANEOUS REVENUE			2017								R			161400		
REFUNDS TO REVERTED APPNS			2016								R			500000		
NET DEBITS/CREDITS												NET DEBITS/CREDITS				

EXHIBIT IV-A-4 (Continued)
REPORT NO. 1 REFERENCE GUIDE

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

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

Report of Accruals to Controller's Accounts

June 30, 20XX

Reference Guide-Report 1

Page _ of _

Agency (name and number)

Fund (name and number)

APPROPRIATIONS, FIXED CHARGES, AND REVENUE ACCOUNT TITLES	ENCUMBRANCES	DC	FY	M	REF/ITEM	CAT	PGM	ELE	COMP	TASK	T	SOURCE FUND	B	SCO	REVENUE/OBJECT	AMOUNT	DC
Net Debits/Credits															Net Debits/Credits		

Enter Account Description and other identifying information from SCO Tab Run.

Enter amount of Encumbrances included in accruals for each detail appropriation. Use B06, "Encumb/Alloc Encumb" column.

Use this form to report accruals for disbursement, reimbursement, transfer and receipt accounts not preprinted on Form 571-C.

Accrual amounts are from Report No. 2, line totals for each appropriation, opposite sign.

ORIGINAL AND ONE COPY-Controller, Division of Accounting and Reporting

REPORT NO. 2-ACCRUAL WORKSHEET

Report No. 2 is the supporting worksheet for Report No. 1, Report of Accruals to Controller's Accounts. Report No. 2 is the first report to be completed.

FM 13 reconciliations and the G02 Report are used to prepare the Report No. 2, Accrual Worksheet. The report is organized as follows:

- ✪ Column totals record Real Account general ledger account activity.
- ✪ Line or row totals record Nominal Account general ledger account activity.

Instructions for Completing the Accrual Worksheet

List all the SCO detail accounts (Account Type D, F, and T) for current and prior year appropriations. Also list any current year revenue detail accounts (Account Type R) that have accruals to report. For each detail account listed on the Accrual Worksheet, enter the accrual amounts into the proper GL column on the Accrual Worksheet from either the Balances per DB1 section of the FM 13 reconciliation (CALSTARS 33 form) or the Apply: Current Year Accruals section of the DB2 Report, SCO/CALSTARS Monthly Reconciliation. Record the accruals as the opposite sign of the amounts reflected on the reconciliations, except for the Revolving Fund Advance and Prepayment lines. Refer to specific instructions for Revolving Fund, Prepayments and Deferred items in this section.

For any general ledger accounts found on the reconciliations but not listed on the Accrual Worksheet, use one of the blank columns, a preprinted column that will not otherwise be used, or combine the account with a similar preprinted account.

Do not show Adjustments to SCO Accounts on the Accrual Worksheet. Adjustments to SCO Accounts are included on Report No. 3. There should be no Adjustment to CALSTARS items on the final reconciliations. If there are, those items must be corrected and reconciliations redone before year-end reports can be completed.

"GENERAL CASH" COLUMN-The following items are not found on the reconciliations but must be reported on separate lines as debits in the "General Cash" column:

- ✪ Uncleared Collections (GL 3730 on the G02 Report Trial Balance).
- ✪ Sales Tax Collected (GL 3110, Subsidiary 0094 on the G02 Report Subsidiaries on File).
- ✪ The unremitted portion of GL 3400-Advance Collections, if any.

Enter the Sales Tax Collected credit amount in the "GL 3110" column. Enter credit amounts for GLs 3400 and 3730 in the "Deferred Credits" column. The "Net Total Accruals per Agency" of each of these lines must be zero.

"ACCOUNTS RECEIVABLE-OTHER" COLUMN-GLs 1315, 1319 and 1380 are not found on the reconciliations. Enter any amounts in these GLs from the G02 Report to the Misc. Accounts-Provision for Deferred Receivables line. The offset is entered in GL 1600 to the "Deferred Credits" column.

OFFICE REVOLVING FUND (ORF) ADVANCE LINE (Category 97)-The total amount of the revolving fund advance is entered on the Revolving Fund Advance line in the "Revolving Fund Cash" column. Enter this amount from the Balance per SCO line on the ORF FM 13 reconciliation with the same sign (debit). Do not enter the accruals from the reconciliation on this line. The accrual activity is only entered on the Revolving Fund Adjustment line discussed below.

REVOLVING FUND ADJUSTMENT LINE-The Revolving Fund Adjustment line is at the bottom of the report, between the Subtotal and Total lines. The line is completed in two steps:

1. From the ORF (Category 97) FM13 reconciliation, enter each accrual from the Balances per DB1 section of the FM 13 reconciliation (CALSTARS 33 form) or the Apply: Current Year Accruals section from the DB2 Report to the appropriate column in the Revolving Fund Adjustment line with the opposite sign.
2. Total the accruals entered on the Revolving Fund Adjustments line. Enter this amount into the "Revolving Fund Cash, GL 1130" column as a credit. This will bring the Revolving Fund Adjustment line "Net Total Accruals per Agency" to zero.

"PREPAYMENTS TO OTHER FUNDS" COLUMN-Enter the Category 96 State Compensation Insurance Fund (SCIF) and Category 98 Service Revolving Fund (SRF) Prepayments into the "GL 1730-Prepayments to Other Funds" column. Enter the amounts from the Balance per SCO line on the FM 13 reconciliations with the same sign (debit). These amounts are entered on the Accrual Worksheet so the final total will agree with GL 5570 Fund Balance-Clearing. They are not carried forward to Report No. 1 because the SCO books already contain these prepayment amounts.

Enter any Prepayments to Architecture Revolving Fund (ARF) from the G02 Report Subsidiaries on File GL 1730, Subsidiary Fund 0602 to the Misc. Accounts – Prepayments to ARF line. The offset in GL 5330 is entered in the "Deferred Credits" column.

"ACCOUNTS PAYABLE" COLUMN-The net amount for accounts payable is the sum of the following accounts on the reconciliations (opposite sign):

- ✪ GL 3010-Accounts Payable
- ✪ GL 6150–Encumbrances
- ✪ GL 6151-Annual Allocated Encumbrances

<u>NOTE:</u> Each reconciliation may not have all of the listed accounts.

"DEFERRED CREDITS" COLUMN-GL 3730-Unremitted Uncleared Collections, GL 1600-Provision for Deferred Accounts Receivable, GL 2600-Deferred Charges (applicable to ORF), GL 5330 Reserve for Prepaid Items, and unremitted Advance Collections (the portion of GL 3400 still in General Cash, if any) are entered in this column. These amounts offset the amounts in the "General Cash", "Accounts Receivable, "and "Prepayments" columns so the line totals net to zero.

FINAL CHECKS-Add all columns down and all rows across. Show column sub-totals and add the Revolving Fund Adjustment row to get the final column total. Each column total must equal the appropriate general ledger account(s) balance on the Pre-Closing Trial Balance portion of the G02 Report. The Miscellaneous Accounts and Revolving Fund Adjustment lines must each net to zero.

- ✪ **For Shared Funds**-verify on the Post-Closing Trial Balance portion of the G02 Report that the GL 1140-Cash in State Treasury has been closed into GL 5570-Fund Balance-Clearing. The total of the "Net Total Accruals" column on the Accrual Worksheet should equal the GL 5570 amount (opposite sign) on the G02 Post-Closing Trial Balance Report.

- ✪ **For Non-shared Funds**-note that GL 1140 does not close into GL 5530-Fund Balance-Unappropriated. Therefore, the "Net Total Accrual" column total does not agree with the GL 5530 account balance on the Post-Closing Trial Balance portion of the G02 Report.

If the fund balance does not agree for shared/non-shared on the G02 Post-Closing Trial Balance Report then the difference should be GL 1210, assessment amounts posted with TC 571/581 (Shared/Non-shared Funds), and/or any amount in GL 3400 that has been receipted by the SCO prior to June 30.

Exhibit IV-A-5 displays an example of Report No. 2. Exhibit IV-A-6 is the Report No. 2 Reference Guide. This reference guide should be used in conjunction with the detailed instructions presented above.

EXHIBIT IV-A-5
REPORT NO. 2 ACCRUAL WORKSHEET

Includes year-end accruals pursuant to State Administrative Manual.

A C C R U A L W O R K S H E E T

Agency: Department of Air Quality (9990)
Fund: General Fund (0001)
June 30, 20XX

ACCOUNTS REFER TO THE STATE ADMINISTRATIVE MANUAL OR SUPPLEMENTAL INSTRUCTIONS	GENERAL CASH 1110	REVOLVING FUND CASH 1130	CASH ON HAND IN AGENCY 1190	ACCOUNTS RECEIVABLE ABATE-MENTS 1311	REIM-BURSE-MENTS 1312	OTHER 1315 1380 1319	DUE FROM OTHER FUNDS 1400	DUE FROM OTHER GOV'TS 1500	EXPENSE ADVANCES 1710	PREPAYMENTS TO OTHER FUNDS 1730	ACCOUNTS PAYABLE 3010	CLAIMS FILED 3020	DUE TO OTHER FUNDS/ GOVTS 3110, 3210, 3220, 3290	DEFERRED CREDITS 3730, 1600, 5330, 3400	NET TOTAL ACCRUALS PER AGENCY
APPROPRIATION-State Ops CURRENT YEAR Item 9990-001-0001															
Program 10, Air Quality Standards											-1,024,070.53		-1,628,729.73		-2,652,800.26
Program 20, Air Quality Control											-88,487.87		-1,035,198.89		-1,123,686.76
Program 30.01, Administration											-135,583.00		-484,337.75		-619,920.75
Program 30.02, Dist. Admin.							484,337.75				135,583.00				619,920.75
Program 99, Clearing Account				186.46			3,356,397.79				-473,422.85	-239,120.42	-1,057,386.27		1,586,654.71
Category 90-Reimbursements	65,829.80						2,884,081.01	225.00							2,950,135.81
Category 96-SCIF Deposit										28,126.65					28,126.65
Category 97-ORF Advance		100,000.00													100,000.00
Category 98-Adv to SRF-Other										110,000.00					110,000.00
CURRENT YEAR, Item 9990-501-0001															
Program 10, Air Quality Standards											-1,000,000.00	-77,900.00	-7,226,400.00		-8,304,300.00
PRIOR YEAR, Item 9990-001-0001															
Program 10, Air Quality Standards											-13,166.30	-3,683.82	-1,928.47		-18,778.59
Program 99, Clearing Account				17.54			1,928.47				-36,288.36	-2,250.00			-36,592.35
Category 90-Reimbursements					880.00		121,949.76	960.00							123,789.76
Revenue - CURRENT YEAR															
161400 Misc Revenue	1,075.00														1,075.00
Miscellaneous Accounts:															
Sales Tax	644.00												-644.00		0.00
Uncleared Collections	193,805.48													-193,805.48	0.00
Provision for Deferred Receivables						920,279.57								-920,279.57	0.00
Prepayments to ARF										28,000.00				-28,000.00	0.00
Advance Collect-Reimbursements	120,436.00													-120,436.00	0.00
SUBTOTAL	381,790.28	100,000.00	0.00	204.00	880.00	920,279.57	6,848,694.78	1,185.00	0.00	166,126.65	-2,635,435.91	-322,954.24	-11,434,625.11	-1,262,521.05	-7,236,376.03
Revolving Fund Adjustment		-73,635.97	50.00						7,263.10		54,817.62	11,505.25			0.00
TOTAL	381,790.28	26,364.03	50.00	204.00	880.00	920,279.57	6,848,694.78	1,185.00	7,263.10	166,126.65	-2,580,618.29	-311,448.99	-11,434,625.11	-1,262,521.05	-7,236,376.03

EXHIBIT IV-A-6
REPORT NO. 2 REFERENCE GUIDE

Includes year-end accruals pursuant to State Administrative Manual.

A C C R U A L W O R K S H E E T

Reference Guide-Report 2

Agency:

Fund:

June 30, 20XX

ACCOUNTS REFER TO THE STATE ADMINISTRATIVE MANUAL OR SUPPLEMENTAL INSTRUCTIONS	GENERAL CASH 1110	REVOLVING FUND CASH 1130	CASH ON HAND IN AGENCY 1190	ACCOUNTS RECEIVABLE ABATE-MENTS 1311	ACCOUNTS RECEIVABLE REVENUE 1313	ACCOUNTS RECEIVABLE OTHER 1315 1380 1319	DUE FROM OTHER FUNDS 1400	DUE FROM OTHER GOV'TS 1500	EXPENSE ADVANCES 1710	PREPAYMENTS TO OTHER FUNDS 1730	ACCOUNTS PAYABLE 3010	CLAIMS FILED 3020	DUE TO 3110, 3210, 3220, 3290	DEFERRED CREDITS 1600 3400 3730 5330	NET TOTAL ACCRUALS PER AGENCY
APPROPRIATION-State Ops CURRENT YEAR, Item 9990-001-0001															
Program 10, Air Quality Standards															
Program 20, Air Quality Control															
Program 30.01, Administration															0.00
Program 30.02, Dist. Administration															0
Program 99, Clearing Account															0
Category 90-Reimbursements															0
Category 97-ORF Advance															0
Category 98-Adv to SRF-Other															
															0.00
															0.00
Misc Accounts															
Sales Tax															0.00
Uncleared Collections															0.00
Provision for Deferred Receivables															0.00
Advance Collections															0.00
Prepayments to ARF															0.00
SUBTOTAL	0.00	0.00	0.00	0.00										0.00	0.00
Revolving Fund Adjustment															0.00
TOTAL	0.00	0.00	0.00	0.00										0.00	0.00

Accrual amounts are picked up from CALSTARS/SCO reconciliations unless otherwise indicated. Pick up amounts from the CALSTARS 33 "Balances Per DB1" section or the "Apply: Current Year Accruals" section from the DB2 and post under appropriate column-opposite sign.

GL 1130 For ORF-Cat 97, show amount of advance (Bal per SCO), same sign.

GL 1730 For Prepayments Categories 96, 98 show amount of advance (Bal Per SCO), same sign.

GL 3010 is the net of amounts on SCO reconciliations for GLs 3010, 6150, 6151. Enter opposite sign.

Calculate total for each line (SCO acct).

All column totals must agree with GLs per G02 Pre-Closing TB, same sign. If there is a loan outstanding to another fund, GL1400 on Rept 2 will be out of balance with the G02 by the amount of the loan.

* Instructions for Misc Accounts:
Sales Tax-G02 Subsidiaries on File, GL 3110 Due to Retail Sales Tax Fund (Debit in GL 1110, Credit in GL 3110).
Uncleared Collections-G02 GL 3730 (Debit in GL 1110, Credit in Deferred Credits Column).
Provision for Deferred A/R's-G02 Subsidiaries on File GL 1600 (Debit in Offsetting A/R Acct, Credit in Deferred Credits).
Advance Collections-G02 GL 3400, only include amounts not remitted to SCO (Dr. 1110. Cr. Deferred Credits).
Prepayments to ARF-G02 Subsidiaries on File, GL 1730, Fund 0602 (Debit in GL 1730, Credit in GL 5330 in Deferred Credits

Other items on Cat 97 reconciliation represent A-2 entries which are posted to the ORF Adjustment Line.

Net A-2 Entries posted to the ORF Adjustments Line with a credit in the GL 1130 column.

Line totals for Misc Accts must net to zero.

ORF Adjustments Line must net to zero.

For Shared Funds Must = Post-Closing Fund Bal. (GL 5570), opposite sign.
For Non-Shared Funds = Net of GLs 5530, 1140, 1210, 3400 (receipted by SCO), opposite sign.

REPORT NO. 3-ADJUSTMENTS TO CONTROLLER'S ACCOUNTS

Report No. 3 identifies the differences between the department and SCO account balances. These differences represent the adjustment to the SCO account portion of the FM 13 reconciliations. This section discusses the preparation of the Report No. 3 for Governmental Cost Funds. Report No. 3 requirements for Nongovernmental Cost Funds are discussed in Chapter V, Year End Closing-Prepare Nongovernmental Cost Fund Reports.

This report does not correct the SCO's accounts. Separate Transaction Request forms must be sent to the SCO to correct SCO posting errors. If there are adjustments to the SCO's accounts, complete Report No. 3 on Forms 576A and 576-B, supplied by the SCO and attach copies of the supporting Transaction Request forms. If the department does not have adjustments to the SCO accounts, it should be noted on the certification letter for Report No. 3.

Agencies are required to identify the agency involved in each Due From/To Other Fund transaction. For each amount posted to GL accounts 1410/3114, provide the 4-digit subsidiary fund number. For GL accounts 1420/3115, provide the 4-digit org code related to the accrual. This information must be submitted to SCO via the Due From/To Other Funds (GL 1410/3114) Due From/To Appropriations (GL1420/3115) Supplemental Form. Refer to Report 1 section *Instructions for Due From/To Other Funds (GL1410/3114) Due From/To Other Appropriations (GL 1420/3115) Supplemental Form.*

Instructions for Completing Forms 576A and 576-B

FORM 576 A–Report adjustments to asset and liability (real accounts) on SCO records. This form must be completed when the adjustment is between funds and/or departments. For each adjusting item, review the corresponding Transaction Request form to determine the fund or appropriation for which amounts are due to or due from. If the adjustment is within the same fund, use GL 1420 or GL 3115. A 4-digit Org Code of the agency involved in the inter-agency transaction is required next to the appropriate GL. If the adjustment is between two different funds, use GL 1410 or GL 3114. A 4-digit subsidiary fund number of the fund involved in the inter-fund transfer is required next to the appropriate GL. Enter the adjustment amount and enter **D** (debit) or **C** (credit) in the "D/C" column.

FORM 576 B–Report adjustments to expenditure, reimbursement, and revenue accounts (nominal accounts) on SCO records. Record the Adjustments to SCO Accounts included on the FM13 reconciliations on each applicable account line. Multiple adjustments for the same line item should be totaled and entered as the net adjustment for the account. Enter the adjustment amount and indicate **D** (debit) or **C** (credit) in the "D/C" column.

An explanation for abnormal accruals/and or encumbrances to general ledger and detail accounts is required as a footnote on the reports or on a separate sheet of paper as an attachment. An example of an abnormal accrual on the Adjustment of Controller's Accounts (Report 3) would be a credit to GL 1410, Due From Other funds. General Ledger 1410 should have a debit balance.

FINAL CHECKS-Cross reference each item on Report No. 3 to the SCO's Transaction Request, Form CA 504. At the bottom of each form 576 A and 576 B, enter the total net amount of the debits and credits. The sum total of the Net Debits/Credits amount for both forms must equal zero.

Exhibit IV-A-7 displays how adjustments to SCO accounts affect the appropriation accounts, transaction requests, and Report No. 3 when the adjustment is within the same department and same fund. Exhibit IV-A-8 shows this same comparison when the adjustment is within the same fund and different department or different fund within the same or different department. Exhibit IV-A-9 displays an example of Report No. 3, SCO Forms 576A and 576-B, including cross references. Exhibit IV-A-10 displays the corresponding Transaction Requests forms.

EXHIBIT IV-A-7
REPORT NO. 3 ADJUSTMENTS
(Same Fund-Same Department)

SCO/CALSTARS Reconciliation

FFY 16

SCO Balance	-450
GL 1400	- 20
GL 3110	30
Adj. to SCO	100
SCO ADJUSTED	**-340**

CALSTARS	**-340**

SCO/CALSTARS Reconciliation

FFY 17

SCO Balance	-400
GL 1400	- 25
GL 3110	85
Adj. to SCO	-100
SCO ADJUSTED	**-440**

CALSTARS	**-440**

Transaction Request

To SCO
.....
.....
Dr. FFY 15 100
Cr. FFY 16 100

Report No. 3

576A

GL 1420 D
GL 3115 C
____

576B

FFY 15	100	D
FFY 16	100	C
	-0-	

EXHIBIT IV-A-8
REPORT NO. 3 ADJUSTMENTS
(Same Fund-Different Department)
- or -
(Different Fund-Same or Different Department)

SCO/CALSTARS Reconciliation

Fund/Dept. #1 FFY 16

SCO Balance	-250
GL 1400	- 20
GL 3110	50
Adj. to SCO	200
SCO ADJUSTED	**- 20**

CALSTARS	**- 20**

SCO/CALSTARS Reconciliation

Fund/Dept. #2 FFY 17

SCO Balance	-800
GL 1400	- 80
GL 3110	95
Adj. to SCO	-200
SCO ADJUSTED	**-985**

CALSTARS	**-985**

Transaction Request

To SCO
. . . . . .
. . . . . .
. . . . . .
Dr. Fund/Dept. #1 (15) 200
Cr. Fund/Dept. #2 (16) 200

Report No. 3
(Fund/Dept. #1)

576-A		
GL 3114/3115	200	C
	200	C

576-B		
FFY 16	200	D
	200	D

Report No. 3
(Fund/Dept. #2)

576-A		
GL 1410/1420	200	D
	200	D

576-B		
FFY 16	200	C
	200	C

EXHIBIT IV-A-9
REPORT NO. 3 ADJUSTMENTS TO CONTROLLER'S ACCOUNTS

REPORT NO 3 Form 576A (REV. 4/97)

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

Adjustments to Controller's Accounts

June 30, 2018

Page 1 of 2

Agency (name and number)	Fund (name and number)
DEPARTMENT OF AIR QUALITY (9990)	GENERAL FUND (0001)

Name of Contact Person (Type or Print)	Title	Telephone Number
U. R. Dunne	ACCOUNTING ADMINISTRATOR	((916) 445-0000

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

Subscribed and executed this *31st* day of *July* 20 *18* at *Sacramento*, California

AUTHORIZED SIGNATURE *U. R. Dunne*

ACCOUNT TITLE	ACCOUNT		AMOUNT	D C
DUE FROM OTHER FUNDS	* 1 4 1 0			
DUE FROM OTHER APPROPRIATIONS	1 4 2 0			
DUE TO OTHER FUNDS (1)	* 3 1 1 4	0 8 9 0	2,963.00	C
DUE TO OTHER APPROPRIATIONS	3 1 1 5			
		Net Debits / Credits	2,963.00	C

*** Specify the funds to which this pertains.**

ORIGINAL AND ONE COPY-Controller, Division of Accounting and Reporting

(1) Number refers to supporting documentation.

EXHIBIT IV-A-9 (Continued)
EXAMPLE REPORT NO. 3 TRANSACTION REQUEST

FORM 576-B (4/97)
CONTROLLER'S USE ONLY
DOCUMENT NO: DATE:

FUND: 0001000 GENERAL FUND

AGENCY: 9990 DEPT OF AIR QUALITY

STATE CONTROLLER'S OFFICE

ADJUSTMENTS TO CONTROLLER'S ACCOUNTS
JUNE 30, 2018

REPORT NO: 3
PAGE NO: 1
CONTROLLER'S USE ONLY
CURSORY REVIEW ____
COMP. INPUT ____
EXPENDITURES ____
REVENUES ____
WORKSHEET/ACCUM. ____

ACCOUNT DESCRIPTION	FY	M	REF	CA	PG	EL	COM	TSK	T	SFUND	B	ACCT	**ENTER** ACCRUAL AMOUNT	D/C	
A-AIR QUALITY STANDARDS	2017		001		10				D				*2,963.00*	*D*	1
B-AIR QUALITY CONTROL	2017		001		20				D						
D-STATE ADMINISTRATION	2017		001		30	01			D						
E-STATE ADMINISTRATION-DISTRIB	2017		001		30	02			D						
CALSTARS CLEARING ACCOUNT	2017		001		99				D						
F-REIMBURSEMENTS	2017		001	90					F						
REVOLVING FUND ADVANCE	2017		001	97					D						
A-AIR QUALITY STANDARDS	2016		001		10				D				245,678.00	C	2
B-AIR QUALITY CONTROL	2016		001		20				D				245,678.00	D	2
D-STATE ADMINISTRATION	2016		001		30	01			D						
E-STATE ADMINISTRATION-DISTRIB	2016		001		30	02			D						
CALSTARS CLEARING ACCOUNT	2016		001		99				D						
F-REIMBURSEMENTS	2016		001	90					F						
MISCELLANEOUS REVENUE	2017								R			161400			
REFUNDS TO REVERTED APPROPNS	2016								R			500000			
										NET DEBITS/CREDITS			2,963.00	D	

1 2 Number refers to supporting documentation.

EXHIBIT IV-A-10
EXAMPLE REPORT NO. 3 TRANSACATION REQUEST

STATE CONTROLLER'S USE ONLY		
DOCUMENT NO.	DATE C C C C M M D D	MSG Code
JE		

STATE OF CALIFORNIA
OFFICE OF THE STATE CONTROLLER

TRANSACTION REQUEST

(1)

STATE CONTROLLER'S USE ONLY	
TC Code	VERIFIED BY:
	DATE:

PAGE 1 OF 1

Agency:	Address:	Agency Document Number:
Department of Air Quality	102 North Screet, Sacramento, CA 95814	17-098

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	2017		001					10							2,963.00	D	D				
DESCRIPTION: Correct TR Req 17-095					(DNKP) CHAPTER NUMBER/YEAR/ITEM: Chapter 14/17, Item 9990-001-0001											PROGRAM DESCRIPTION: Air Quality Standard						
0890000	9990	2017		001					10							2,963.00	C	D				
DESCRIPTION: Correct TR Req 17-095					(DNKP) CHAPTER NUMBER/YEAR/ITEM: Chapter 14/17, 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 17-095

LEGAL AUTHORITY AND REASON FOR REQUEST:

Transaction Request No. 17-095, dated 6/16/18, 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: (916) 445-0000

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

DATE: July 5, 2018

NOT TO BE USED AS A CONTROLLER'S REMITTANCE ADVICE

CA 504 PC VERSION (03/2006)

(1) Number refers to Report 3 Form 576 A or 576 B.

EXHIBIT IV-A-10 (Continued)
EXAMPLE REPORT NO. 3 TRANSACTION REQUEST

STATE CONTROLLER'S USE ONLY		
DOCUMENT NO.	DATE C C C C M M D D	MSG Code
JE		

STATE OF CALIFORNIA
OFFICE OF THE STATE CONTROLLER

TRANSACTION REQUEST

2

STATE CONTROLLER'S USE ONLY	
TC Code	VERIFIED BY:
	DATE:

PAGE 1 OF 1

Agency:	Address:	Agency Document Number:
Department of Air Quality	102 North Street, Sacramento, CA 95814	17-099

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	2016		001					20							245,678.00	D	D				
DESCRIPTION: Correct Claim Shedules					(DNKP) CHAPTER NUMBER/YEAR/ITEM: Chapter 23/16, Item 9990-001-0001											PROGRAM DESCRIPTION: Air Qaulity Control						
0001000	9990	2016		001					10							245,678.00	C	D				
DESCRIPTION: Correct Claim Shedules					(DNKP) CHAPTER NUMBER/YEAR/ITEM: Chapter 23/16, Item 9990-001-0001											PROGRAM DESCRIPTION: Air Qaulity Control						
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 11/14/2017
01215000 01/13/2018
01367000 04/20/2018

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: (916) 445-0000

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

DATE: July 5, 2018

NOT TO BE USED AS A CONTROLLER'S REMITTANCE ADVICE

CA 504 PC VERSION (03/2006)

2 Number refers to Report 3 Form 576 A or 576 B .

REPORT NO. 4-STATEMENT OF REVENUE

Report No. 4 reconciles total current year revenues reported with SCO records. The CALSTARS Report Q26, Year End Statement of Revenue, is used for Report No. 4. Only Current Year Revenues (GL 8000, Source 1XXXXX) are reported on the Statement of Revenue. No other receipt sources are included on Report No. 4.

The following are used to prepare Report No. 4:

- SCO Agency Reconciliation Report as of June 30.
- Report No. 1-Report of Accruals to Controller's Accounts.
- Report No. 3-Adjustments to Controller's Accounts.

Instructions for Completing the Year-End Statement of Revenue

Request the Q26 Report using FM=PY; Period=C.

RECONCILIATION OF STATE CONTROLLERS REVENUE WITH STATEMENT OF REVENUE

Total Revenue Per State Controller's Office Accounts-Enter the Ending Balance line of the "Expend/Revenue" column from the current year revenue control account (Account Type Q) on the June 30 SCO Agency Reconciliation Report with the opposite sign. This amount must first be reduced by any sources included in the detail accounts (Account Type R) that do not impact GL 8000, including Operating Transfers and Other Receipts such as Loan Repayments.

Accruals per Report of Accruals-Total the accruals for all current year revenue accounts (Source 1XXXXX) from Report No. 1, Form 571-C. Enter the net current year accruals with the opposite sign of the amounts on Report No. 1 or Accrual Worksheet (Report No. 2) same sign.

Adjustments to Controller's Accounts-Total the adjustments for all current year revenue accounts (Source 1XXXXX) from Report No. 3, Form 576-B. Enter the net adjustments with the opposite sign of the amounts on Report No. 3.

Subtotal the Accruals per Report of Accruals and Adjustments to Controller's Accounts and enter on the line provided.

FINAL CHECKS-Total Revenue per State Controller's Office Accounts line plus the accruals and adjustments subtotal must equal the Total Revenue Per Statement of Revenue preprinted line on the Q26, Report No. 4.

Exhibit IV-A-11 displays an example of Report No. 4.

EXHIBIT IV-A-11
REPORT NO. 4 YEAR END STATEMENT OF REVENUE

```
CSTARQ26 9990 (DEST: A1 CTL1) PY,C,0,0,0,1,    ,    ,    ,         ,          ,       ,         ********** RUN:07/28/18 TIME:17.45
PRIOR FISCAL YEAR:  2017          ************************** 1(FUND  )********************
                                                DEPARTMENT OF AIR QUALITY  (9990)
                                                  YEAR END STATEMENT OF REVENUE                                          REPORT #4
                                                        AS OF 06/30/18
*****************************************************************************************************************************  PAGE    1
ENY:          17        FFY:    17
FUND:         0001      GENERAL FUND
*****************************************************************************************************************************
                                                                          ESTIMATED              ACTUAL
SOURCE                        DESCRIPTION                                 REVENUES              REVENUES              BALANCE
------     ------------------------------------------------------      ------------------    ------------------    ------------------
161400     MISCELLANEOUS REVENUE                                                  0.00          6,514,140.22          6,514,140.22-
*TOTAL FUND 0001                                                                  0.00          6,514,140.22          6,514,140.22-
```

RECONCILIATION OF STATE CONTROLLERS REVENUE WITH STATEMENT OF REVENUE, JUNE 30, 2018

TOTAL REVENUE PER STATE CONTROLLERS OFFICE ACCOUNTS		6,513,065.22
RECONCILING FACTORS:		
ACCRUALS PER REPORT OF ACCRUALS	1,075.00	
ADJUSTMENTS TO CONTROLLERS ACCOUNTS	0.00	1,075.00
TOTAL REVENUE PER STATEMENT OF REVENUE		6,514,140.22

I CERTIFY (OR DECLARE) UNDER PENALTY OF PERJURY THAT THE FOREGOING IS TRUE AND CORRECT AND THAT I HAVE NOT VIOLATED ANY OF THE PROVISIONS OF ARTICLE 4, CHAPTER 1, DIVISION 4, TITLE 1, GOVERNMENT CODE (COMMENCING WITH SECTION 1090).

SUBSCRIBED AND EXECUTED THIS 31ST DAY OF *July*, 2018 AT SACRAMENTO , CALIFORNIA

U. R. DUNNE
SIGNATURE OF OFFICE

"REPORT AS OF JUNE 30 INCLUDES YEAR-END ACCRUALS
PURSUANT TO STATE ADMINISTRATIVE MANUAL INSTRUCTIONS"

U. R. DUNNE
ACCOUNTING ADMINISTRATOR

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

Report No. 5 reconciles the department's appropriation accounts to the SCO accounts. Form 573 is used to prepare Report No. 5. In July Forms 573 displaying the SCO June 30 account balances are ROPED to department printers.

The following are used to prepare Report No. 5:

- ✪ Report No. 1-Report of Accruals to Controller's Accounts.
- ✪ Report No. 3-Adjustments to Controller's Accounts.
- ✪ B06-Final Budget Report.

Instructions for Completing Report No. 5

The SCO produces copies of Form 573 for each department. A separate form is created for each appropriation. Departments may create their own Form 573 for appropriations that were effective prior to July 1, but were not set up on the SCO records by June 30. Prepare Report No. 5 for all fiscal years.

Enter accruals and adjustments to reconcile Controller's accounts to the B06 Final Budget Report as follows.

NOTE: Do not make any changes to the SCO preprinted amounts. Any discrepancies should be indicated in a footnote.

PREPRINTED ACCOUNT BALANCES-The SCO expenditure and appropriation balance information in the SCO Use Only section is preprinted on the form. The Advances to Service Revolving Fund and State Compensation Insurance Fund lines on the bottom section of the form are also preprinted.

June 30 Account Balance per State Controller's Records-Displays the year-to-date expenditures and the appropriation balance from the June 30 SCO Control 'C' accounts. The Appropriation Balance per SCO for the reverting year should be zero, reflecting the reversion on or prior to June 30.

Reverse PY Adjustments to Controller's Accounts-Adjustments to Controller's Accounts included on last year's financial reports are reversed in the "Expenditures" column only. Verify that the preprinted amounts agree with last year's Report No. 5 Current Year Adjustments to State Controller's Accounts.

Reverse PY Expenditures/Reimbursements Accrued-The net amount accrued for expenditures and reimbursements on last year's financial reports are reversed in the "Expenditures" column only. Verify that the amounts agree with last year's Report No. 5 by adding all the accruals reported in the "Expenditures" column and comparing to the preprinted amount.

Reverse PY Corrections Made By Controllers' Office-SCO corrections to last year's financial reports are reversed in this column. Verify that this amount is correct by reviewing notes made on last year's financial reports per contacts from the SCO. If the amounts shown in this section cannot be reconciled with your records, contact the SCO.

Advance to Service Revolving Fund-Displays the Advance to the Service Revolving Fund. This amount is preprinted in the "Appropriation Balance" column only. This amount should only appear on the current year appropriation.

Advance to State Compensation Fund-Displays the State Compensation Insurance Fund Deposit. This amount is preprinted in the "Appropriation Balance" column only. This amount should only appear on the current year appropriation.

ITEMS TO BE COMPLETED BY DEPARTMENT-The bottom portion of the form (except the Advances to Service Revolving Fund and State Compensation Fund) is completed by the department as follows:

Apply CY Adjustments to Controller's Accounts-Enter Net Adjustments to Controller's Accounts from Report No. 3 (Form 576-B). Expenditure and reimbursement adjustments affect both columns. Adjustments to advances affect only the "Appropriation Balance" column.

Apply Accruals per Report of Accruals to Controller's Accounts-Enter the current year accruals from the Report of Accruals (Report No. 1, Form 571-C). Amounts are posted to both columns, except as noted below. The signs are the same as on Report No. 1. There should be no accruals for reverting appropriations.

Revolving Fund Advance-Post to the "Appropriation Balance" column only.

Pending Budget Revisions/Allocation Orders/Executive Orders-Enter pending appropriation adjustments (BRs or EOs) to the "Appropriation Balance" column only. Since these entries are not documented on Report No. 1, add a footnote to the bottom of the page detailing this entry, and include a copy of the BR and/or EO.

FINAL CHECKS-Total each column, including the preprinted amounts. Compare the Report No. 5 column totals with the B06, Final Budget Report as follows:

The "Expenditure" column total on each Report No. 5 should equal the Total Reference line of the B06 Report "Budgetary Expenditure" column for that appropriation.

The "Appropriation Balance" column on each Report No. 5 should equal the Total Reference line of the B06 Report "Balance" column for that appropriation except for the prior-prior year. The “Balance” on the “Total Reference XXX” line should be a credit or zero. A debit indicates the appropriation is over-spent. The "Appropriation Balance" column total for the prior-prior year should be zero since it reverted as of June 30. The B06 Report balance remains until the YEC/YEO process has ran. For reverting balances, add the following footnote to the bottom of Report No. 5:

'Appropriation Reverted June 30, 20xx'

Exhibit IV-A-12 displays an example of Report No. 5 for multiple FFYs including footnotes.

EXHIBIT IV-A-12
REPORT NO. 5 FINAL RECONCILIATION OF CONTROLLER'S ACCOUNTS WITH FINAL BUDGET REPORT

PAGE 4456

REPORT NO: 5
JUNE 30, 2018

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

AGENCY: 9990 DEPARTMENT OF AIR QUALITY
FUND: 0001000 GENERAL FUND
FY: 2015 ITEM 001

CHAPTER NO. 10/15 ITEM NO. 9990-001-0001

********** SCO USE ONLY **********

	EXPENDITURES	APPROPRIATION BALANCE
JUNE 30 ACCOUNT BALANCE PER STATE CONTROLLER'S RECORDS	**-87,691.82**	
REVERSE PRIOR YEAR ADJUSTMENTS TO CONTROLLER'S ACCOUNTS		
REVERSE PRIOR YEAR EXPENDITURES/REIMBURSEMENTS ACCRUED	**72,087.90**	
REVERSE PRIOR YEAR CORRECTIONS MADE BY CONTROLLER'S OFFICE		

****

APPLY CURRENT YEAR ADJUSTMENTS TO CONTROLLER'S ACCOUNTS		_____	_____
APPLY ACCRUALS PER REPORT OF ACCRUALS TO CONTROLLER'S ACCOUNTS			
SCO ACCOUNT CODE			
- - - - -			
10	A-AIR QUALITY STANDARDS	_____	_____
20	B-AIR QUALITY CONTROLS	_____	_____
30.01	C-ADMINISTRATION	_____	_____
30.02	D-DISTRIBUTED ADMINISTRATION	_____	_____
99	CALSTARS CLEARING ACCOUNT	_____	_____
90	REIMBURSEMENTS	_____	_____
		_____	_____
PENDING BUDGET REVISIONS/ALLOCATION ORDERS/EXECUTIVE ORDERS		_____	_____
	TOTAL	*-15,603.92*	*0.00 **

** APPROPRIATION REVERTED JUNE 30, 2018*

EXHIBIT IV-A-12 (Continued)
REPORT NO. 5 FINAL RECONCILIATION OF CONTROLLER'S ACCOUNTS WITH FINAL BUDGET REPORT

PAGE 4457

REPORT NO: 5
JUNE 30, 2018

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

AGENCY: 9990 DEPARTMENT OF AIR QUALITY
FUND: 0001000 GENERAL FUND
FY: 2016 ITEM 001

CHAPTER NO. 23/16 ITEM NO. 9990-001-0001

********** **SCO USE ONLY** **********

	EXPENDITURES	APPROPRIATION BALANCE
JUNE 30 ACCOUNT BALANCE PER STATE CONTROLLER'S RECORDS	**-1,351,058.62**	**-2,952,633.97**
REVERSE PRIOR YEAR ADJUSTMENTS TO CONTROLLER'S ACCOUNTS	**6,850.00**	
REVERSE PRIOR YEAR EXPENDITURES/REIMBURSEMENTS ACCRUED	**477,534.19**	
REVERSE PRIOR YEAR CORRECTIONS MADE BY CONTROLLER'S OFFICE	**-169,356.00**	

****

APPLY CURRENT YEAR ADJUSTMENTS TO CONTROLLER'S ACCOUNTS			
APPLY ACCRUALS PER REPORT OF ACCRUALS TO CONTROLLER'S ACCOUNTS			
SCO ACCOUNT CODE			
- - - - -			
10	A-AIR QUALITY STANDARDS	18,778.59	18,778.59
20	B-AIR QUALITY CONTROLS		
30.01	C-ADMINISTRATION		
30.02	D-DISTRIBUTED ADMINISTRATION		
99	CALSTARS CLEARING ACCOUNT	36,592.35	36,592.35
90	REIMBURSEMENTS	-123,789.76	-123,789.76
PENDING BUDGET REVISIONS/ALLOCATION ORDERS/EXECUTIVE ORDERS			
	TOTAL	-1,104,449.25	-3,021,052.79

EXHIBIT IV-A-12 (Continued)
REPORT NO. 5 FINAL RECONCILIATION OF CONTROLLER'S ACCOUNTS WITH FINAL BUDGET REPORT

PAGE 4458

REPORT NO: 5
JUNE 30, 2018

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

AGENCY: 9990 DEPARTMENT OF AIR QUALITY
FUND: 0001000 GENERAL FUND
FY: 2017 ITEM 001

CHAPTER NO.14/17 ITEM NO. 9990-001-0001

********** **SCO USE ONLY** **********

		EXPENDITURES	APPROPRIATION BALANCE
JUNE 30 ACCOUNT BALANCE PER STATE CONTROLLER'S RECORDS		**13,585,180.90**	**-1,230,575.45**
REVERSE PRIOR YEAR ADJUSTMENTS TO CONTROLLER'S ACCOUNTS			
REVERSE PRIOR YEAR EXPENDITURES/REIMBURSEMENTS ACCRUED			
REVERSE PRIOR YEAR CORRECTIONS MADE BY CONTROLLER'S OFFICE			
APPLY CURRENT YEAR ADJUSTMENTS TO CONTROLLER'S ACCOUNTS	(1)	2,963.00	2,963.00
APPLY ACCRUALS PER REPORT OF ACCRUALS TO CONTROLLER'S ACCOUNTS			
SCO ACCOUNT CODE			
- - - - -			
10	A-AIR QUALITY STANDARDS	2,652,800.26	2,652,800.26
20	B-AIR QUALITY CONTROLS	1,123,686.76	1,123,686.76
30.01	C-ADMINISTRATION	619,920.75	619,920.75
30.02	D-DISTRIBUTED ADMINISTRATION	-619,920.75	-619,920.75
99	CALSTARS CLEARING ACCOUNT	-1,586,654.71	-1,586,654.71
90	REIMBURSEMENTS	-2,950,135.81	-2,950,135.81
	STATE COMPENSATION INSURANCE FUND DEPOSIT		**-28,126.65**
	REVOLVING FUND ADVANCE		-100,000.00
	ADVANCE TO SERVICE REVOLVING FUND-OTHER		**-110,000.00**
	PENDING BUDGET REVISIONS/ALLOCATION ORDERS/EXECUTIVE ORDERS		
	TOTAL	12,827,840.40	-2,226,042.60

(1) Number refers to supporting documentation.

EXHIBIT IV-A-12 (Continued)
REPORT NO. 5 FINAL RECONCILIATION OF CONTROLLER'S ACCOUNTS WITH FINAL BUDGET REPORT

PC GENERATED REPORT PRODUCED BY THE AGENCY

REPORT NO: 5
JUNE 30, 2018

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

AGENCY: 9990 DEPARTMENT OF AIR QUALITY
FUND: 0001000 GENERAL FUND
FY: 2017 ITEM 501

CHAPTER NO.14/17 ITEM NO. 9990-501-0001

********** **SCO USE ONLY** **********

	EXPENDITURES	APPROPRIATION BALANCE
JUNE 30 ACCOUNT BALANCE PER STATE CONTROLLER'S RECORDS	13,962,437.26	-8,619,562.74
REVERSE PRIOR YEAR ADJUSTMENTS TO CONTROLLER'S ACCOUNTS		
REVERSE PRIOR YEAR EXPENDITURES/REIMBURSEMENTS ACCRUED		
REVERSE PRIOR YEAR CORRECTIONS MADE BY CONTROLLER'S OFFICE		
APPLY CURRENT YEAR ADJUSTMENTS TO CONTROLLER'S ACCOUNTS		
APPLY ACCRUALS PER REPORT OF ACCRUALS TO CONTROLLER'S ACCOUNTS		
SCO ACCOUNT CODE		
- - - - -		
10 A-AIR QUALITY STANDARDS	8,304,300.00	8,304,300.00
PENDING BUDGET REVISIONS/ALLOCATION ORDERS/EXECUTIVE ORDERS		
TOTAL	22,266,737.26	-315,262.74

REPORT NO. 6-FINAL BUDGET REPORT

Report No. 6, Final Budget Report, is not submitted but all fiscal years are kept on file with other year-end reports. The B06, Final Budget Report, is formatted to satisfy the reporting requirements of Report No. 6. Unlike the appropriation balances shown on the B04 Report, the appropriation balances shown on the B06 Report have not been reduced by the amounts in Reserves.

The “Balance” on the “Total Reference XXX” line should be a credit or zero. A debit indicates the appropriation is over-spent. For additional information regarding the B06 Report, refer to CPM Volume 6, Chapter III-B Appropriation File Reporting. Exhibit IV-A-13 displays an example of the B06 Report.

Treatment of Prior Year Encumbrances on the B06 Report

In CALSTARS, encumbrances are not recorded as expenditures although they reduce the available appropriation balance. For year-end reporting purposes, however, encumbrances outstanding at year-end are reported as expenditures. This accrual of encumbrances is done automatically in CALSTARS for year-end reporting purposes. In the new year, actual expenditures are recorded and the prior year encumbrances are liquidated. The prior year accrual of encumbrance must be reversed in order to prevent duplicate reporting of expenditures; in the prior year as an accrual and in the current year as an actual expenditure. CALSTARS automatically reverses the accrual of the prior year-end encumbrance balance and adjusts subsequent reporting of expenditures by this amount. This reversal of prior year accrued encumbrances is displayed on the B06 Report in the "Prior Year Encumbrance Reversal" column. The “Balance” on the “Total Reference XXX” line should be a credit or zero. A debit indicates the appropriation is over-spent.

EXHIBIT IV-A-13
REPORT NO. 6 FINAL BUDGET REPORT

```
CSTARB06 9990 (DEST: A1 CTP2) PY, ,0,0,0,1,    ,    ,    ,         ,          ,      ,          ********** RUN:07/28/18 TIME:18.10
PRIOR FISCAL YEAR:  2017          0(ORG  )****************** 1(FUND  ) FUND(ALL ) GL(ALL )
                                                DEPARTMENT OF AIR QUALITY (9990)
                                                      FINAL BUDGET REPORT                                                  REPORT #6
                                                        AS OF 06/30/18
*****************************************************************************************************************************  PAGE   01
FUND          :  0001    GENERAL FUND
ENACTMENT YEAR:  2015
REFERENCE:       001     SUPPORT-DEPARTMENT OF AIR QUALITY
*****************************************************************************************************************************
FFY    PROGRAM/CAT   AT              APPROPRIATION DESCRIPTION
----  -------------  --  --------------------------------------------------
    APPROPRIATIONS                              ENCUMBRANCE/          PRIOR YEAR            BUDGETARY
      (ADJUSTED)          EXPENDITURES*     ALLOCATED ENCUMBRANCE ENCUMBRANCE REVERSALS     EXPENDITURES            BALANCE
 -------------------- -------------------- -------------------- -------------------- -------------------- ----------------------
REGULAR APPROPRIATIONS:
2015  10 00 000 000  00  AIR QUALITY STANDARDS
        2,968,824.37-           28,502.42-                0.00           102,288.30          130,790.72-         3,099,615.09-
2015  20 00 000 000  00  AIR QUALITY CONTROL
        1,553,482.49-           39,153.98                 0.00                 0.00           39,153.98          1,514,328.51-
2015  30 01 000 000  00  ADMINISTRATION
          431,467.44-           42,368.68-                0.00                 0.00           42,368.68-           473,836.12-
2015  30 02 000 000  00  DISTRIBUTED ADMINISTRATION
          431,467.44            42,368.68                 0.00                 0.00           42,368.68            473,836.12

TOTAL FOR REGULAR APPROPRIATIONS:
        4,522,306.86-           10,651.56                 0.00           102,288.30           91,636.74-         4,613,943.60-

SCHEDULED REIMBURSEMENTS:
2015                  90  SCHEDULED REIMBURSEMENTS:
        1,729,290.26            76,032.82                 0.00                 0.00           76,032.82          1,805,323.08

TOTAL FOR SCHEDULED REIMBURSEMENTS:
        1,729,290.26            76,032.82                 0.00                 0.00           76,032.82          1,805,323.08

*TOTAL REFERENCE 001
        2,793,016.60-           86,684.38                 0.00           102,288.30           15,603.92-         2,808,620.52-*


                                                                                  *  Appropriation Reverted June 30, 2018
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Note – For reverting balances agency need to footnote “Appropriation Reverted June 30, 2018” on the bottom of B06.

EXHIBIT IV-A-13 (Continued)
REPORT NO. 6 FINAL BUDGET REPORT

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CSTARB06 9990 (DEST: A1 CTP2) PY, ,0,0,0,1,    ,    ,    ,         ,          ,       ,          ********** RUN:07/28/18 TIME:18.10
PRIOR FISCAL YEAR:  2017          0(ORG  )****************** 1(FUND  ) FUND(ALL ) GL(ALL )
                                                DEPARTMENT OF AIR QUALITY (9990)
                                                      FINAL BUDGET REPORT                                                    REPORT #6
                                                        AS OF 06/30/18
*************************************************************************************************************************  PAGE   02
FUND          :  0001    GENERAL FUND
ENACTMENT YEAR:  2016
REFERENCE:       001     SUPPORT-DEPARTMENT OF AIR QUALITY
*****************************************************************************************************************************
FFY    PROGRAM/CAT   AT              APPROPRIATION DESCRIPTION
----  -------------  --  ------------------------------------------------
    APPROPRIATIONS                              ENCUMBRANCE/          PRIOR YEAR            BUDGETARY
      (ADJUSTED)          EXPENDITURES*     ALLOCATED ENCUMBRANCE ENCUMBRANCE REVERSALS     EXPENDITURES            BALANCE
 --------------------- --------------------- --------------------- --------------------- -------------------- ----------------------
REGULAR APPROPRIATIONS:
2016  10 00 000 000  00  AIR QUALITY STANDARDS
        5,471,996.22-          954,447.85            13,166.30         1,080,787.71          113,173.56-         5,585,169.78-
2016  20 00 000 000  00  AIR QUALITY CONTROL
          680,385.13-          727,588.09-                0.00            24,704.43          752,292.52-         1,432,677.65-
2016  30 01 000 000  00  ADMINISTRATION
          825,256.32-           43,648.19                 0.00                 0.00           43,648.19            781,608.13-
2016  30 02 000 000  00  DISTRIBUTED ADMINISTRATION
          825,189.72            43,581.59-                0.00-                0.00           43,581.59-           781,608.13

TOTAL FOR REGULAR APPROPRIATIONS:
        6,152,447.95-          226,926.36            13,166.30         1,105,492.14          865,399.48-         7,017,841.43-

SCHEDULED REIMBURSEMENTS:
2016                 90  SCHEDULED REIMBURSEMENTS:
        4,235,844.41           239,049.77-                0.00                 0.00          239,049.77-         3,996,794.64

TOTAL FOR SCHEDULED REIMBURSEMENTS:
        4,235,844.41           239,049.77-                0.00                 0.00          239,049.77-         3,996,794.64

*TOTAL REFERENCE 001
        1,916,603.54-           12,123.41-            13,166.30         1,105,492.14        1,104,449.25-         3,021,052.79-
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CSTARB06 9990 (DEST: A1 CTP2) PY, ,0,0,0,1,    ,    ,    ,         ,          ,      ,         ********** RUN:07/28/18 TIME:18.10
PRIOR FISCAL YEAR:  2017          0(ORG  )****************** 1(FUND  ) FUND(ALL ) GL(ALL )
                                                DEPARTMENT OF AIR QUALITY (9990)
                                                      FINAL BUDGET REPORT                                                  REPORT #6
                                                        AS OF 06/30/18
*************************************************************************************************************************  PAGE   03
FUND          :  0001    GENERAL FUND
ENACTMENT YEAR:  2017
REFERENCE:       001     SUPPORT-DEPARTMENT OF AIR QUALITY
*************************************************************************************************************************
FFY    PROGRAM/CAT   AT              APPROPRIATION DESCRIPTION
----  -------------  --  --------------------------------------------------
    APPROPRIATIONS                                ENCUMBRANCE/          PRIOR YEAR            BUDGETARY
      (ADJUSTED)          EXPENDITURES*     ALLOCATED ENCUMBRANCE ENCUMBRANCE REVERSALS     EXPENDITURES            BALANCE
 -------------------- -------------------- -------------------- -------------------- -------------------- ---------------------
REGULAR APPROPRIATIONS:
2017  10 00 000 000  00  AIR QUALITY STANDARDS
        23,303,658.00-       16,251,218.12          1,267,070.53                 0.00       17,518,288.65          5,785,369.35-
2017  20 00 000 000  00  AIR QUALITY CONTROL
         8,633,394.00-        8,134,137.91             88,487.87                 0.00        8,222,625.78            410,768.22-
2017  30 01 000 000  00  ADMINISTRATION
         4,762,758.00-        3,717,870.25            135,583.00                 0.00        3,853,453.25            909,304.75-
2017  30 02 000 000  00  DISTRIBUTED ADMINISTRATION
         4,762,758.00         3,717,870.25-           135,583.00-                0.00        3,853,453.25-           909,304.75

TOTAL FOR REGULAR APPROPRIATIONS:
        31,937,052.00-       24,385,356.03          1,355,558.40                 0.00       25,740,914.43          6,196,137.57-

SCHEDULED REIMBURSEMENTS:
2017                 90  SCHEDULED REIMBURSEMENTS:
        16,883,169.00        12,913,074.03-                 0.00                 0.00       12,913,074.03-          3,970,094.97

TOTAL FOR SCHEDULED REIMBURSEMENTS:
        16,883,169.00        12,913,074.03-                 0.00                 0.00       12,913,074.03-          3,970,094.67

*TOTAL REFERENCE 001
        15,053,883.00-       11,472,282.00          1,355,558.40                 0.00       12,827,840.40          2,226,042.60-
```

```
CSTARB06 9990 (DEST: A1 CTP2) PY, ,0,0,0,1,    ,    ,    ,         ,          ,       ,          ********** RUN:07/28/18 TIME:18.10
PRIOR FISCAL YEAR:  2017          0(ORG  )******************* 1(FUND  ) FUND(ALL ) GL(ALL )
                                                DEPARTMENT OF AIR QUALITY (9990)
                                                      FINAL BUDGET REPORT                                                  REPORT #6
                                                        AS OF 06/30/18
*****************************************************************************************************************************  PAGE   04
FUND          :  0001    GENERAL FUND
ENACTMENT YEAR:  2017
REFERENCE:       501     SUPPORT-DEPARTMENT OF AIR QUALITY
*****************************************************************************************************************************
FFY    PROGRAM/CAT   AT              APPROPRIATION DESCRIPTION
----  -------------  --  ------------------------------------------------
    APPROPRIATIONS                              ENCUMBRANCE/           PRIOR YEAR            BUDGETARY
      (ADJUSTED)          EXPENDITURES*     ALLOCATED ENCUMBRANCE ENCUMBRANCE REVERSALS     EXPENDITURES            BALANCE
 --------------------- --------------------- --------------------- --------------------- -------------------- ----------------------
REGULAR APPROPRIATIONS:
2017  10 00 000 000  00  AIR QUALITY STANDARDS
        22,582,000.00-        22,266,737.26                  0.00                  0.00        22,266,737.26             315,262.74-

TOTAL FOR REGULAR APPROPRIATIONS:
        22,582,000.00-        22,266,737.26                  0.00                  0.00        22,266,737.26             315,262.74-

*TOTAL REFERENCE 501
        22,582,000.00-        22,266,737.26                  0.00                  0.00        22,266,737.26             315,262.74-

*TOTAL FUND 0001
        42,345,503.14-        33,813,580.23          1,368,724.70          1,207,780.44        33,974,524.49           8,370,978.65-
```

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CSTARB06 9990 (DEST: A1 CTP2) PY, ,0,0,0,1,    ,    ,    ,         ,          ,       ,         ********** RUN:07/28/18 TIME:18.10
PRIOR FISCAL YEAR:  2017          0(ORG  )****************** 1(FUND  ) FUND(ALL ) GL(ALL )
                                                DEPARTMENT OF AIR QUALITY (9990)
                                                      FINAL BUDGET REPORT                                                  REPORT #6
                                                        AS OF 06/30/18
*****************************************************************************************************************************  PAGE   05
FUND          :  0001    GENERAL FUND
ENACTMENT YEAR:  2017
REFERENCE:       501     SUPPORT-DEPARTMENT OF AIR QUALITY
*****************************************************************************************************************************
FFY    PROGRAM/CAT   AT              APPROPRIATION DESCRIPTION
----  -------------  --  ------------------------------------------------
    APPROPRIATIONS                              ENCUMBRANCE/          PRIOR YEAR            BUDGETARY
      (ADJUSTED)          EXPENDITURES*     ALLOCATED ENCUMBRANCE ENCUMBRANCE REVERSALS     EXPENDITURES            BALANCE
 --------------------- --------------------- --------------------- --------------------- -------------------- ----------------------
```

REPORT AS OF JUNE 30 INCLUDES YEAR-END ACCRUALS PURSUANT TO STATE ADMINISTRATIVE MANUAL INSTRUCTIONS.

I CERTIFY (OR DECLARE) UNDER PENALTY OF PERJURY THAT THE FOREGOING IS TRUE AND CORRECT AND THAT I HAVE NOT VIOLATED ANY OF THE PROVISIONS OF ARTICLE 4, CHAPTER 1, DIVISION 4, TITLE 1, GOVERNMENT CODE (COMMENCING WITH SECTION 1090)

SUBSCRIBED AND EXECUTED THIS __31st DAY OF __July, 2018 AT SACRAMENTO , CALIFORNIA.

_____
SIGNATURE OF OFFICER

TYPE OR PRINT NAME OF OFFICER

TITLE OF FISCAL OFFICER

REPORT NO. 7-PRE-CLOSING TRIAL BALANCE and REPORT NO. 8-POST-CLOSING TRIAL BALANCE

The G02 Year-End General Ledger Report is submitted containing the Pre-Closing and Post-Closing Trial Balances. An example of the Pre-Closing Trial Balance is shown in Exhibit IV-A-14. The Post-Closing Trial Balance and the Subsidiaries on File are shown in Exhibit IV-A-15.

NOTE: The SCO requires a G02 Report for Bond funds at both the fund and fund detail level.

The G02 Report differs from the standard G01 Report format. The G02 Report displays only ending general ledger account balances with certain accounts either consolidated or omitted. These differences are described here.

FORMAT-The G02 Report displays the ending balance of each GL account. If the balance is positive it is displayed in the debit column. Negative balances are displayed in the credit column.

CONSOLIDATED ACCOUNTS-Several general ledger accounts are consolidated for year-end reporting purposes:

General Ledger Account Consolidation	
General Ledger Account (G01)-Ending Balance	Consolidated Account (G02)
9000 Expenditures 6150 Encumbrances 6151 Annual Allocated Encumbrances 6152 Start of Year Encumbrances	9000 Budgetary Expenditures
3010 Accounts Payable 6155 Encumbrances-Offset 6156 Annual Allocated Encumbrances-Offset	3010 Accounts Payable
1140 Cash in State Treasury [1/] 6157 Start of Year Encumbrances-Offset 5570 Fund Balance-Clearing	5570 Fund Balance-Clearing

[1/] Only if shared fund

DUE FROM'S AND DUE TO'S-The Post-Closing Trial Balance shows GL 1400-Due From Other Funds/Appropriations as GLs 1410 and 1420. GL 1500-Due From Other Governments shows as GLs 1510, 1540 and 1590. GL 3110-Due To Other Funds appears as GLs 3114 and 3115 based on the subsidiary used on these transactions.

GL 1140-CASH IN STATE TREASURY (CIST) CIST is closed into GL 5570-Fund Balance-Clearing on the Pre-Closing G02 Report if the fund is a shared fund.

FOR NON-SHARED FUNDS-GLs 1140 and 1210 Investments in SMIF displayed on the Pre-Closing G02 Report must agree with the ending balance for GLs 1140 and 1210 displayed on the SCO Fund Reconciliation Report.

FOR SHARED FUNDS-The Fund Administrator of shared funds, only the total debits and credits for GLs 1140 and 1210 displayed on the G01 Report(s) of all the fund users 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 to June. The ending balances of GL 1140 and 1210 will not be reconciled.

FUND BALANCE-The nominal accounts for shared funds are displayed as if they were closed into GL 5570-Fund Balance-Clearing. The nominal accounts for non-shared funds are displayed as if they were closed into GL 5530-Fund Balance-Unappropriated. However, the nominal accounts for proprietary non-shared funds (D22 Fund Descriptor Table with GAAP Indicator of **E** or **I**) are displayed as if they were closed into GL 5540-Retained Earnings.

NOTE: If the nominal accounts are closed into the incorrect Fund Balance, refer to Chapter III section *Reclassify Fund Balance Clearing* for the required adjusting entry.

If the GL 5530-Fund Balance-Unappropriated in a non-shared fund is a debit amount (abnormal balance) on the Post-Closing Trial Balance, SCO requires an explanation. A footnote must be included on the Report No. 8.

GL ACCOUNTS WITH SUBSIDIARY FILE SUPPORT-If the sum of the Subsidiaries File entries do not equal the amount of the GL on the Post-Closing Trial Balance, the GL is omitted and footnoted on the bottom of the Post-Closing Trial Balance. The debit and credit columns of the Post-Closing Trial Balance will be out of balance. This situation must be corrected before financial reports can be completed.

STATEWIDE ASSESSMENTS IN NON-SHARED AND SHARED FUNDS

A non-shared fund is accounted for by one department. However, appropriations at the fund level (e.g., GAAP Assessments, FSCU Assessments, etc.) may be made to departments other than the administering department managing the non-shared fund. This results in the GL 1140-Cash In State Treasury balance not agreeing with the SCO balance. Departments should enter TC 581 for GL 5530-Fund Balance-Unappropriated (non-shared) or TC 582 for GL 5540-Retained Earnings to record the GL 1140 activity for these types of transactions.
A shared fund is accounted for by multiple departments. The Fund Administrator should enter TC 571 for GL 5570 Fund Balance-Clearing (shared) to record the GL 1140 activity for these types of transactions.

INTERFUND LOANS IN NON-SHARED FUNDS-Interfund loan activity is typically maintained on a cash basis and is posted from SCO documents. However, interest earned and loan repayments that are due within a year may be accrued at year-end when amounts are known.

Short term loans per Government Code sections 16310, 16351, or 16381 do not require additional entries or disclosure for year-end reporting. Refer to CPM Volume 3, Chapter IV, Accounting for Interfund Loans, for additional information.

ABNORMAL GL ACCOUNT BALANCE–If the balance on Report 7 or Report 8 is not a normal balance for the GL account, an asterisk (*) is printed on the right of the GLAN in the last column of the report. An explanation for abnormal general ledger account balance is required as a footnote on the reports or on a separate sheet of paper as an attachment.

EXHIBIT IV-A-14
REPORT NO. 7 PRE-CLOSING TRIAL BALANCE

```
CSTARG02 9990 (DEST: A1 CTL1) PY, ,0,0,0,1,    ,    ,    ,        ,          ,      ,          ********** RUN:07/28/18 TIME:17.45
PRIOR FISCAL YEAR:  2017          0(ORG  )****************** 1(FUND  ) FUND(ALL )*********
                                                DEPARTMENT OF AIR QUALITY
                                                   PRE-CLOSING TRIAL BALANCE                                          (REPORT 7)
                                                       AS OF 06/30/18
*****************************************************************************************************************************  PAGE    1
FUND:        : 0001       GENERAL FUND
*****************************************************************************************************************************
```

GLAN	ACCOUNT TITLE	DEBITS	CREDITS	GLAN
1110	GENERAL CASH	381,790.28	0.00	1110
1130	REVOLVING FUND CASH	26,364.03	0.00	1130
1190	CASH ON HAND	50.00	0.00	1190
1311	ACCOUNTS/REC-ABATEMENTS	204.00	0.00	1311
1312	ACCOUNTS RECEIVABLE-REIMBURSEMENTS	880.00	0.00	1312
1319	ACCOUNTS RECEIVABLE OTHER	920,279.57	0.00	1319
1400	DUE FROM OTHER FUNDS OR APPROPRIATIONS	6,848,694.78	0.00	1400
1500	DUE FROM OTHER GOVERNMENTS	1,185.00	0.00	1500
1600	PROVISION FOR DEFERRED RECEIVABLES	0.00	920,279.57	1600
1710	EXPENSE ADVANCES	7,263.10	0.00	1710
1730	PREPAYMENTS TO OTHER FUNDS & APPROPRIATIONS	166,126.65	0.00	1730
3010	ACCOUNTS PAYABLE	0.00	2,580,618.29	3010
3020	CLAIMS FILED	0.00	311,448.99	3020
3110	DUE TO OTHER FUNDS OR APPROPRIATIONS	0.00	11,191,625.11	3110
3220	DUE TO LOCAL GOVERNMENT	0.00	243,000.00	3220
3400	ADVANCE COLLECTIONS	0.00	120,436.00	3400
3730	UNCLEARED COLLECTIONS	0.00	193,805.48	3730
5330	RESERVE FOR PREPAID ITEMS	0.00	28,000.00	5330
5570	FUND BALANCE--CLEARING ACCOUNT	0.00	20,207,336.22	5570
8000	REVENUE/OPERATING REVENUE	0.00	6,514,140.22	8000
8100	REIMBURSEMENTS	0.00	13,076,090.98	8100
9000	APPRO EXPEND/OPERATING EXPEND & EXPENSES	47,050,615.47	0.00	9000
9891	REFUNDS TO REVERTED APPROPRIATIONS	0.00	16,672.02	9891
*TOTAL FUND	0001	55,403,452.88	55,403,452.88	

REPORT AS OF JUNE 30 INCLUDES YEAR-END ACCRUALS PURSUANT TO STATE ADMINISTRATIVE MANUAL INSTRUCTIONS.

EXHIBIT IV-A-15
REPORT NO. 8 POST-CLOSING TRIAL BALANCE

```
CSTARG02 9990 (DEST: A1 CTL1) PY, ,0,0,0,1,    ,    ,    ,         ,          ,       ,          ********** RUN:07/28/18 TIME:17.45
PRIOR FISCAL YEAR:  2017           0(ORG  )****************** 1(FUND  ) FUND(ALL )*********
                                                DEPARTMENT OF AIR QUALITY
                                                   POST-CLOSING TRIAL BALANCE                                                (REPORT 8)
                                                         AS OF 06/30/18
*****************************************************************************************************************************  PAGE    1
FUND:        : 0001       GENERAL FUND
*****************************************************************************************************************************************
                                                                                                                  SUBSIDIARY FILE
GLAN                      ACCOUNT TITLE                                DEBITS                CREDITS         GLAN       GLAN
----    ---------------------------------------------  ---------------------  ---------------------   ----       ----
1110    GENERAL CASH                                                 381,790.28                  0.00    1110
1130    REVOLVING FUND CASH                                           26,364.03                  0.00    1130
1190    CASH ON HAND                                                      50.00                  0.00    1190
1311    ACCOUNTS/REC-ABATEMENTS                                          204.00                  0.00    1311
1312    ACCOUNTS RECEIVABLE-REIMBURSEMENTS                               880.00                  0.00    1312
1319    ACCOUNTS RECEIVABLE OTHER                                    920,279.57                  0.00    1319
1410    DUE FROM OTHER FUNDS                                         951,922.98                  0.00    1410       1400
1420    DUE FROM OTHER APPROPRIATIONS WITHIN THE SAME FUND         5,896,771.80                  0.00    1420       1400
1590    DUE FROM OTHER GOVERNMENTAL ENTITIES                         1,185.00                    0.00    1590       1500
1600    PROVISIONS FOR DEFERRED RECEIVABLES                              0.00            920,279.57    1600       1600
1710    EXPENSE ADVANCES                                             7,263.10                  0.00    1710
1730    PREPAYMENTS TO OTHER FUNDS & APPROPRIATIONS                166,126.65                  0.00    1730
3010    ACCOUNTS PAYABLE                                                 0.00          2,580,628.29    3010
3020    CLAIMS FILED                                                     0.00            311,448.99    3020
3114    DUE TO OTHER FUNDS                                               0.00            352,526.31    3114       3110
3115    DUE TO OTHER APPROPRIATIONS WITHIN THE SAME FUND                 0.00         10,839,098.80    3115       3110
3220    DUE TO LOCAL GOVERNMENT                                          0.00            243,000.00    3220
3400    ADVANCE COLLECTIONS                                              0.00            120,436.00    3400
3730    UNCLEARED COLLECTIONS                                            0.00            193,805.48    3730
5330    RESERVE FOR PREPAID ITEMS                                        0.00             28,000.00    5330
5570    FUND BALANCE--CLEARING ACCOUNT                             7,236,376.03                  0.00    5570

*TOTAL FUND        0001                                            15,589,213.44         15,589,213.44


REPORT AS OF JUNE 30 INCLUDES YEAR-END ACCRUALS PURSUANT TO STATE ADMINISTRATIVE MANUAL INSTRUCTIONS.
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EXHIBIT IV-A-15 (Continued)
REPORT NO. 8 SUBSIDIARIES ON FILE

```
CSTARG02 9990 (DEST: A1 CTL1) PY, ,0,0,0,1,    ,    ,    ,        ,          ,       ,          ********** RUN:07/28/18 TIME:17.45
PRIOR FISCAL YEAR:  2017          0(ORG  )****************** 1(FUND  ) FUND(ALL )*********
                                                DEPARTMENT OF AIR QUALITY
                                                   SUBSIDIARIES ON FILE
                                                      AS OF 06/30/18
*************************************************************************************************************************  PAGE    1
FUND:        : 0001       GENERAL FUND
*****************************************************************************************************************************
GLAN                    ACCOUNT TITLE
----    ---------------------------------------------------
            SUBSIDIARY                 SUBSIDIARY TITLE                        DEBITS                  CREDITS
             --------  ------------------------------------           --------------------     ---------------------
1400       DUE FROM OTHER FUNDS OR APPROPRIATIONS
              00010000 DUE FROM GENERAL FUND                                5,896,771.80                      0.00
              00060000 DUE FROM DISABILITY ACCESS ACCOUNT                     755,709.37                      0.00
              00140000 DUE FROM HAZARDOUS WASTE CONTROL FUND                   39,967.96                      0.00
              00420000 DUE FROM STATE HIGHWAY ACCT                             63,380.83                      0.00
              00440000 DUE FROM TRANS FUND, MOTOR VEHICLE ACCT                 92,864.82                      0.00


                TOTAL ACCOUNT     1400                                      6,848,694.78                      0.00

1500       DUE FROM OTHER GOVERNMENTS
              15900000 DUE FROM OTHER GOVT ENTITIES                             1,185.00                      0.00

                TOTAL ACCOUNT     1500                                          1,185.00                      0.00

1600**     PROVISION FOR DEFERRED RECEIVABLES
              013190000 PROVISION FOR DEFERRED REC / A/R-OTHER                      0.00                920,279.57

    ** 0  (ZERO) IS DISPLAYED PRECEDING SUBSIDIARY CODES FOR THIS GL TO ACCOMMODATE STATE CONTROLLERS OFFICE NEEDS

                TOTAL ACCOUNT     1600                                              0.00                920,279.57

1730       PREPAYMENTS TO OTHER FUNDS & APPROPRIATIONS
              05120000 PREPAYMENT TO STATE COMPENSATION INSURANCE FUND         28,126.65                      0.00
              06020000 PREPAYMENT TO ARCHITECTURE REVOLVING FUND               28,000.00                      0.00
              06660000 PREPAYMENT TO SERVICE REVOLVING FUND-GEN SVS           110,000.00                      0.00

                TOTAL ACCOUNT     1730                                        166,126.65                      0.00

3110       DUE TO OTHER FUNDS OR APPROPRIATIONS
              00010000 DUE TO GENERAL FUND                                          0.00             10,839,098.80
              00440000 DUE TO MOTOR VEHICLE ACCT                                    0.00                320,000.00
              00940000 DUE TO RETAIL SALES TAX FUND                                 0.00                    644.00
              05120000 DUE TO STATE COMPENSATION INSURANCE FUND                     0.00                  3,978.91
              06660000 DUE TO SERVICE REVOLVING FUND-GEN SVS                        0.00                 16,936.79
              06780000 DUE TO PIA REVOLVING FUND                                    0.00                 10,966.61

                TOTAL ACCOUNT     3110                                              0.00             11,191,625.11
```

```
CSTARG02 9990 (DEST: A1 CTL1) PY, ,0,0,0,1,    ,    ,    ,         ,          ,       ,         ********** RUN:07/28/18 TIME:17.45
PRIOR FISCAL YEAR:  2017          0(ORG  )******************* 1(FUND  ) FUND(ALL )*********
                                                DEPARTMENT OF AIR QUALITY (9990)
                                                     SUBSIDIARIES ON FILE
                                                        AS OF 06/30/18
*************************************************************************************************************************  PAGE    3
FUND:        : 0001       GENERAL FUND
*****************************************************************************************************************************************
GLAN                     ACCOUNT TITLE
----    ---------------------------------------------------
            SUBSIDIARY                 SUBSIDIARY TITLE                        DEBITS                   CREDITS
             --------  --------------------------------------           --------------------     ---------------------
3400       ADVANCE COLLECTIONS
              34200000 ADVANCE COLLECTIONS-REIMBURSEMENTS                            0.00                120,436.00

                TOTAL ACCOUNT     3400                                               0.00                120,436.00

                TOTAL FUND        0001                                       7,016,006.43             12,232,340.68


REPORT AS OF JUNE 30 INCLUDES YEAR-END ACCRUALS PURSUANT TO STATE ADMINISTRATIVE MANUAL INSTRUCTIONS.
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REPORT NO. 9-ANALYSIS OF CHANGE IN FUND BALANCE

Departments submit a Report No. 9, Analysis of Change in Fund Balance, when they account for a Nongovernmental Cost Fund in its entirety or for an account within a Nongovernmental Cost Fund in its entirety, such as, the Federal Trust Fund or the Special Deposit Fund.

The G04 Report, Statement of Financial Condition, is submitted when Report No. 9, Analysis of Change in Fund Balance, is required. Although the G04 Report may be requested for any fund, it should only be submitted for Nongovernmental Cost Funds (non-shared). Refer to Chapter V, Prepare Nongovernmental Cost Fund Reports for detailed information on Report No. 9.

REPORT NO. 10-ANALYSIS AND RECONCILIATION OF REVOLVING FUND ACCOUNTABILITY

This report is no longer required at year-end, but the analysis and reconciliation should be performed and kept on file with other year-end reports. Refer to Chapter II, Exhibits II-4 and II-5, for an example of an Office Revolving Fund reconciliation and the corresponding G01 Report.

REPORT NO. 11-RECONCILIATION OF GENERAL CHECKING ACCOUNT

This report is no longer required at year-end. However, the reconciliation should be prepared and kept on file with the other monthly bank reconciliations.

REPORT NO. 13-REPORT OF EXPENDITURES OF FEDERAL FUNDS

This report is prepared for federal funds, the original is submitted to the Department of Finance, Fiscal Systems & Consulting Unit, and a copy is submitted to the State Controller's Office. Refer to Chapter V section *Prepare Trust and Agency Funds-Federal Reports* for detailed information.

REPORT NO. 14-REPORT OF ACCOUNTS OUTSIDE THE TREASURY SYSTEM

Departments must have Department of Finance, Fiscal Systems and Consulting Unit (Finance-FSCU), approval (SAM section 8002) or statutory authority to maintain accounts outside of the Centralized Treasury System (CTS). All required departments will generate a Report 14 directly in FI$Cal for any accounts outside of the Centralized Treasury System (CTS) which state money is deposited or to confirm they have no accounts outside of CTS. If the department accepts credit cards as a means of payment, these accounts are referred to as "zero balance accounts," and/or if the department receive a bank statement directly from a bank then a Report No. 14 is required.

Once the Report 14 is generated, departments should print, sign and send a paper copy with a wet signature to the State Controller's Office as part of the year-end reporting by August 20. The State Treasurer's Office will not require a printed signed copy.

Only one report per department (not one report per fund) shall be submitted. Departments that do not have accounts outside the CTS shall indicate

"No accounts outside State Treasury" on the Report No.14. In addition, departments must indicate on the Year-End Report certification letter that there are no accounts outside the state treasury.

The purpose column of the report shall include a brief description and purpose of the account as approved by Finance-FSCU or authorized by law. If the account was approved by Finance and there is a need to update any conditions of the approval, including the purpose of the account or the banking information, a new request for approval must be submitted to Finance-FSCU.

The authority column shall include the date of Finance-FSCU approval or cite specific statutory authority. If the account has been closed during the reporting period, specify the date the account was closed.

The department head or designee that is at least one level above both legal and administrative functions must provide a signature on the Report No.14. A designee shall only be allowed in the absence of the department head.

For departments that have funds outside the treasury system, refer to Chapter V, section *Reporting Requirements for Other Trust and Agency Funds-Other*, subsection *Non-Treasury Trust Funds (NTT)* for reporting requirements.

Exhibit IV-A-16 displays an example of Report No. 14. See SAM section 7975 for further instructions.

EXHIBIT IV-A-16
REPORT NO. 14 REPORT OF ACCOUNTS OUTSIDE THE STATE TREASURY

STATE OF CALIFORNIA - STATE TREASURER'S OFFICE

REPORT OF ACCOUNTS OUTSIDE THE STATE TREASURY
STD. 445 (REV. 4/2017)

SEE DETAILED INSTRUCTIONS ON PAGE 2

Each report must be typed.

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

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

Tax identification number(s) under which the accounts were or could be established:
99-1234567

DEPARTMENT NAME & ADDRESS: Department of Air Quality, 102 North Street, Sacramento, CA 95814

ORGANIZATION CODE: 9990

FOR FISCAL YEAR ENDED: June 30, 2018

(1) ACCOUNT TITLE & NUMBER	(2) ACCOUNT TYPE	(3) PURPOSE	(4) BANK/SAVINGS & LOAN/OTHER DEPOSITORY	(5) AUTHORITY	(6) BALANCE	(7) COLLATERALIZED YES	NO	NOT REQUIRED
Electronic Funds Transfer and Descriptive Transactions Account No. 659-6-98012	Checking	Accept credit card payments.	First Interstate Bank P. O. Box 3666 Terminal Annex Los Angeles, CA 90051	Approved by DOF on 10-22-98	$0.00		X	
Electronic Funds Transfer Account No. 1489-4-80550	Checking	Collect registration fees from rental car companies	Bank of America 900 8th Street Sacramento, CA 95814	Approved by DOF on 10-02-92	$0.00 Closed on 7-20-15		X	
Change Order Accounting	Checking	Field Offices use account to obtain change from Bank of America	Bank of America 900 8th Street Sacramento, CA 95814	Approved by DOF on 10-15-92	$10,000.00		X	
Deposit Management System Account No.1489-6-80578	Savings	Daily Collection transfer for Field Offices and Auto Clubs.	Bank of America 900 8th Street Sacramento, CA 95814	Approved by DOF On 6-16-93	$0.00		X	

(a) The banks and/or savings and loans listed on this report have been notified of the security and collateral requirements - Federal Deposit Insurance Corporation Regulations (12 C.F.R.330.15), Government Code sections 16520 through 16533 and 16610 through 16622, if applicable.
(b) The use of all accounts listed is consistent with Department of Finance approval or as authorized by law.
(c) The deposited funds will be adequately collateralized throughout the year in accordance with law, if applicable.

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

PREPARED BY (NAME & TITLE)	EMAIL ADDRESS	TELEPHONE NUMBER
I.Ben Trying	IBenTrying@dag.ca.gov	(916) 555-1234

SIGNATURE (DEPARTMENT HEAD)	TYPE OR PRINT NAME & TITLE	DATED SIGNED	TELEPHONE NUMBER
✍ U.R. Dunne	U.R. Dunne, Director	07/28/2018	(916) 445-0000

STATE OF CALIFORNIA - STATE TREASURER'S OFFICE

REPORT OF ACCOUNTS OUTSIDE THE STATE TREASURY

STD. 445 (REV. 4/2017)

INSTRUCTIONS

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

(1) Account title and number appearing on bank/savings and loan/other depository statement.

(2) State type of account (savings, checking, zero balance account, certificate of deposit, investment, etc.).

(3) Brief description and purpose of account. Must be consistent with the purpose approved by Department of Finance or as authorized by law.

(4) Name and address of depository and branch.

(5) Cite Department of Finance approval and date or specific statutory authority.

(6) Book balance of account as of June 30. If the account was closed during the reporting period, include "n/a" and the date when the account was closed.

(7) Indicate whether the account is collateralized or if collateral is not required. Check only one box (Yes, No, or Not Required).

REPORT NO. 15-RECONCILIATION OF AGENCY ACCOUNTS WITH TRANSACTIONS PER STATE CONTROLLER

The Report No. 15 reconciles expenditure and receipt activity by detail account. The Fund Administrator will also include on the Report No. 15 certain statewide assessments charged to the fund. The following reports are used to prepare Report No. 15:

- Controller's Agency Reconciliation Report at June 30.
- Report No. 15-from the previous year–end reports.
- Report No. 2, Accrual Worksheet.
- Report No. 3, Adjustments to Controller's Accounts.
- CALSTARS B06, Final Budget Report.
- CALSTARS Q25, Summary of Receipts by Appropriation.
- CALSTARS G02, Pre-Closing Trial Balance.
- CALSTARS G04, Analysis of Change in Fund Balance.

Instructions for Completing Report No. 15

Enter the current year detail appropriation accounts (Account Type D, T, & F) from the June 30 SCO Agency Reconciliation Report in the first column. Then enter the prior and prior prior year detail appropriation accounts from the previous year's Report No. 15 below the current year appropriation accounts. Enter all current and prior year revenue detail accounts (Account Type R) below the prior and prior prior year appropriation accounts. Include refunds to reverted appropriations if there has been activity recorded by SCO or if included on this year's Report No. 1 and/or Report No. 3. Below the detail appropriation accounts, the Fund Administrator shall enter statewide assessments, if applicable.

TRANSACTIONS PER CONTROLLER (Column A)–Enter the amounts from the "Expend/Revenue" column of the June 30 SCO Agency Reconciliation Report.

EXCEPTION: Enter the current year revolving fund amount and the prepayments amount from the "Advances" column on the June 30 SCO Agency Reconciliation Report. Enter the amounts for the prior year shown on last year's Report No. 15 with the opposite sign.

REVERSE PRIOR YEAR (Columns B–D)

ADJUSTMENTS TO CONTROLLER'S ACCOUNTS (Column B)–Enter the amounts on the previous year's Report No. 15 "Adjustments to Controller's Accounts," column E, with the opposite sign, for each account.

ACCRUALS (Column C)–Enter the amounts on the previous year's Report No. 15 "Current Year Accruals," column F, with the opposite sign, for each account.

CORRECTIONS MADE BY CONTROLLER'S (Column D)-Enter the amounts on the previous year's Report No. 15 "Corrections Made by Controller's," column D, with the opposite sign, for each account. Each amount should agree with the Reverse Prior Year Corrections Made by Controller's Office preprinted amount on Report No. 5, Final Reconciliation of Controller's Accounts with Final Budget Report.

APPLY CURRENT YEAR (Columns E–F)

ADJUSTMENTS TO CONTROLLER'S ACCOUNTS (Column E)–Enter the current year adjustments to SCO accounts from Report No. 3 (Form 576-B). The total of column E should agree with the "Net Debits/Credits" on Report No. 3.

ACCRUALS (Column F)–Enter the current year accruals from the last column of the Accrual Worksheet, Report No. 2, titled "Net Total Accruals Per Agency" with the opposite sign. The total of column F should agree with "Net Total Accruals Per Agency" column on the Accrual Worksheet.

TOTAL OF COLUMNS A–F (Column G)-Add columns A-F down and across. The sum of the amounts in the remaining columns (H-K) must agree with the amounts in column G.

TRANSACTIONS FOR AGENCY ACCOUNTS (Columns H–K)

Appropriation Expenditures (9000)–Enter the amounts from the "Budgetary Expenditures" column on the B06, Final Budget Report, for each appropriation line item.

Reimbursements (8100)–Enter the amounts from the "Budgetary Expenditures" column on the B06, Final Budget Report, for each reimbursement line.

Revenue (8000)–Enter the amounts from the "Actual Receipts Year-To-Date" column on the Q25 Summary of Receipts by Appropriation Report with the opposite sign. The Q25 Report includes all receipt sources except abatements. Refer to the note below.

Refunds to Reverted Appropriations (9891)–Enter the amount from the Pre-Closing Trial Balance portion of the G02 Report.

STATEWIDE ASSESSMENTS (Column L)

Enter the amounts from the G04 Report, Analysis of Change in Fund Balance, Adjustments to Fund Balance, for each assessment. Statewide assessments impact Special Funds only.

NOTE: The following statewide assessments shall be entered in this section, if applicable: (1) SCO reporting for the Comprehensive Annual Financial Report (aka GAAP reporting), (2) Finance, Fiscal Systems and Consulting Unit (FSCU), and (3) Financial Information System for California (FI$Cal). The SCO journal entry for these

assessments will display the Org Code of the department assessing the charges (e.g., 0840 for SCO). These assessments are recorded as a reduction to fund balance in CALSTARS. Do not include statewide assessments on the Report 15 in this section for charges recorded against your department's Org Code, as these types of assessments are charged to your department's appropriations (e.g., Pro Rata).

NOTE: A column must be included for each nominal general ledger account (GLs 8000-9999) that appears on the Pre-Closing Trial Balance and for statewide assessments, if applicable. Statewide assessment impact special funds only. Additional columns may be added or unused columns may be relabeled as needed.

FINAL CHECKS

Refer to the following for a final check of Report No. 15:

- All Clearing Account balances in column **G** must net to zero.
- Total of Column B "Reverse PY Adjustments to Controller's Accounts" should agree with last year's Report 15 total of Column E, opposite sign.
- Total of Column C "Reverse PY Accruals" should agree with last year's Report 15 total of Column F, opposite sign.
- Total of Column E "Adjustments to Controller's Accounts" should agree with the total of Report 3, Form 576 B.
- The total of "Accruals" column F, must equal GL 5570, Fund Balance-Clearing or GL 5530, Fund Balance Appropriated, on the Post-Closing Trial Balance except as follows:

  Shared Funds–GL 5570 will differ by the amount of Advance Collections that has been remitted to and receipted by the SCO prior to June 30 and the amounts of assessments posted with the TC 571.

  Non-Shared Funds–GL 5530 will differ by the amount of Cash in State Treasury, Deposits in the Surplus Money Investment Fund, and Advance Collections.
- The total of each column in the Transactions for Agency Accounts section (columns H-K) must agree with the balance of the corresponding nominal account on the Pre-Closing Trial Balance.
- Statewide Assessments (Column L)–The Fund Administrator must record and include statewide assessments, if applicable. This column is independent and does not balance to other columns. Statewide assessments impact Special Funds only.

Exhibit IV-A-17 displays an example of Report No. 15. Exhibit IV-A-18 is the Report No. 15 Reference Guide. This reference guide should be used in conjunction with the detailed instructions presented above.

EXHIBIT IV-A-17

REPORT NO. 15 RECONCILIATION OF AGENCY ACCOUNTS WITH TRANSACTIONS PER STATE CONTROLLER

DEPARTMENT OF AIR QUALITY (9990)

GENERAL FUND (0001)

RECONCILIATION OF AGENCY ACCOUNTS WITH TRANSACTIONS PER STATE CONTROLLER

FISCAL YEAR ENDED JUNE 30, 2018

		REVERSE PRIOR YEAR			APPLY CURRENT YEAR			TRANSACTIONS FOR AGENCY ACCOUNTS				
	(A) Transactions per Controller	(B) Adjustments to Controller's Accounts	(C) Accruals	(D) Corrections made by Controller's	(E) Adjustments to Controller's Accounts	(F) Accruals	(G) Total of Columns (A)-(F)	(H) Appropriation Expenditures (9000)	(I) Reimburse-ments(8100)	(J) Revenue (8000)	(K) Refunds to Reverted Appropriations (9891)	(L) 1/ Statewide Assessments
APPROPRIATION-STATE OPS												
ITEM 9990-001-0001, CURRENT YEAR												
Program 10, Air Quality Standards	14,862,525.39				2,963.00	2,652,800.26	17,518,288.65	17,518,288.65				
Program 20, Air Quality Control	7,098,939.02					1,123,686.76	8,222,625.78	8,222,625.78				
Program 30.01, Administration	3,233,532.50					619,920.75	3,853,453.25	3,853,453.25				
Program 30.02, Dist. Administration	-3,233,532.50					-619,920.75	-3,853,453.25	-3,853,453.25				
Program 99, Clearing Account	1,586,654.71					-1,586,654.71	0.00					
Category 90-Reimbursements	-9,962,938.22					-2,950,135.81	-12,913,074.03		-12,913,074.03			
Category 96-State Comp Insurance Fund	28,126.65					-28,126.65	0.00					
Category 97-Revolving Fund Advance	100,000.00					-100,000.00	0.00					
Category 98-Advance to SRF-Other	110,000.00					-110,000.00	0.00					
ITEM 9990-501-0001, CURRENT YEAR												
Program 10, Air Quality Standards	13,962,437.26					8,304,300.00	22,266,737.26	22,266,737.26				
ITEM 9990-001-0001, PRIOR YEAR												
Program 10, Air Quality Standards	3,056,580.27		-2,773,498.42	-169,356.00	-245,678.00	18,778.59	-113,173.56	-113,173.56				
Program 20, Air Quality Control	284,970.79		-1,282,941.31		245,678.00		-752,292.52	-752,292.52				
Program 30.01, Administration	408,792.24		-365,144.05				43,648.19	43,648.19				
Program 30.02, Dist. Administration	-408,792.24		365,210.65				-43,581.59	-43,581.59				
Program 99, Clearing Account	-2,140,014.43	6,850.00	2,096,572.08			36,592.35	0.00	0.00				
Category 90-Reimbursements	-2,552,595.25		2,437,335.24			-123,789.76	-239,049.77		-239,049.77			
Category 97-Revolving Fund Advance	-200,000.00		200,000.00				0.00					
Category 98-Advance to SRF-Other	-120,000.00		120,000.00				0.00					
ITEM 9990-001-0001, PRIOR PRIOR YEAR												
Program 10, Air Quality Standards	-28,502.42		-102,288.30				-130,790.72	-130,790.72				
Program 20, Air Quality Control	41,838.89		-2,684.91				39,153.98	39,153.98				
Program 30.01, Administration	-42,368.68						-42,368.68	-42,368.68				
Program 30.02, Dist. Administration	42,368.68						42,368.68	42,368.68				
Program 99, Clearing Account	39,678.29		-39,678.29				0.00					
Category 90-Reimbursements	-140,706.58		216,739.40				76,032.82		76,032.82			
REVENUE CURRENT YEAR												
161400-Miscellaneous Revenue	-6,513,065.22					-1,075.00	-6,514,140.22			-6,514,140.22		
REFUNDS TO REVERTED APPROPRIATIONS	-16,672.04						-16,672.04				-16,672.04	
SCO – GAAP Assessments												200.45
DOF – FSCU Assessments												600.50
FI$Cal Assessments												10,000.00
TOTALS	**19,497,257.11**	**6,850.00**	**869,622.09**	**-169,356.00**	**2,963.00**	**7,236,376.03**	**27,443,712.23**	**47,050,615.47**	**-13,076,090.98**	**-6,514,140.22**	**-16,672.04**	**10,800.95**

1/ Col L – This column is independent of other figures on the Report 15. Exhibit IV-A-17 is for the General Fund; however, statewide assessments impact special funds only.

EXHIBIT IV-A-18
REPORT NO. 15 REFERENCE GUIDE

Reference Guide-Report 15

DEPARTMENT OF AIR QUALITY (9990)
GENERAL FUND (0001)
RECONCILIATION OF AGENCY ACCOUNTS WITH TRANSACTIONS PER STATE CONTROLLER
FISCAL YEAR ENDED JUNE 30, 2018

Appropriation and Revenue Accounts per SCO Tab Run	(A) Transactions per Controller	(B) Adjustments to Controller's Accounts	(C) Accruals	(D) Corrections made by Controller's	(E) Adjustments to Controller's Accounts	(F) Accruals	(G) Total of Columns (A)-(F)	(H) Appropriation Expenditures (9000)	(I) Reimburse-ments(8100)	(J) Revenue (8000)	(K) Refunds to Reverted Appropriations (9891)	(L) 1/ Statewide Assessments
		REVERSE PRIOR YEAR			APPLY CURRENT YEAR			TRANSACTIONS FOR AGENCY ACCOUNTS				
APPROPRIATION-STATE OPS												
ITEM 9990-001-0001, CURRENT YEAR												
Program 10, Air Quality Standards												
Program 20, Air Quality Control												
Program 30.01, Administration												
Program 30.02, Dist. Administration												
Program 99, Clearing Account												
Category 90-Reimbursements												
Category 97-Revolving Fund Advance												
Category 98-Advance to SRF-Other												
ITEM 9990-501-0001, CURRENT YEAR												
Program 10, Air Quality Standards												
ITEM 9990-001-0001, PRIOR YEAR												
Program 10, Air Quality Standards												
Program 20, Air Quality Control												
Program 30.01, Administration												
Program 30.02, Dist. Administration												
Program 99, Clearing Account												
Category 90-Reimbursements												
Category 97-Revolving Fund Advance												
Category 98-Advance to SRF-Other												
ITEM 9990-001-0001, PRIOR PRIOR YEAR												
Program 10, Air Quality Standards												
Program 20, Air Quality Control												
Program 30.01, Administration												
Program 30.02, Dist. Administration												
Program 99, Clearing Account												
Category 90-Reimbursements												
REVENUE CURRENT YEAR161400-Miscellaneous Revenue												
REFUNDS TO REVERTED APPROPRIATIONS												
STATEWIDE ASSESSMENTS												
SCO – GAAP Assessments												
DOF – FSCU Assessments												
FI$Cal Assessments												
TOTALS												

SCO Tab Run 6/30/0_ "Expend/Rev" Column (Same sign)

Exceptions:
CY
Prepayments-Use "Advances" Column (Same sign)

PY
Prepayments-Use previous year's Report 15 Column "A." (Opposite sign)

Last year's Report 15 Column "E" (Opposite sign)

Last year's Report 15 Column "F" (Opposite sign)

This year's Report 5 "Reverse PY Corrections Made by SCO" or "SCO PY Summary Report " (Same sign)

This year's Report 3 Form 576-B (Same sign)

This year's Report 2 "Net Total Accruals Per Agency" Column. (Opposite sign)

Calculated Total of each line Columns A-F

Line Totals Should agree with "Transactions for Agency Accounts" in Columns H-K

Clearing accounts must be 0 (zero).

B06 Final Budget Report "Budgetary Expenditures" by Program (Same sign)

B06 Final Budget Report "Budgetary Expenditures" column for Reimburse-ment lines (Same sign)

Q25 Summary of Receipts by Appropriation "Actual Receipts Year-To-Date". (Opposite sign)

G02 Pre-Closing Trial Balance (Same sign)

G04 Adjustments To Fund Bal (Same sign)

This column is independent and does not balance to the other columns

Totals for Agency Transactions should equal Total for Column "G".
Total of each column should equal corresponding GLAN on Pre-Closing Trial Balance.

1/ Col L – This column is independent of other figures on the Report 15. Exhibit IV-A-17 is for the General Fund; however, statewide assessments impact special funds only.

REPORT NO. 18-STATEMENT OF CHANGES IN CAPITAL ASSETS and REPORT NO. 19-STATEMENT OF CAPITAL ASSETS

Report No. 18 is required for the Capital Assets Group of Accounts (GLs 2310-2499) using Fund 0997. This report shows the beginning balance, additions, deletions, and resulting ending balance for each of the capital asset accounts. Report No. 18 may be obtained by requesting a G05, Statement of Changes in Capital Assets Report, requested at the Fund Detail (F=**2**) level. When requested at this level, a separate Report No. 18 page is produced for each fund detail. A single certification statement is included which applies to all fund details. Report No. 18 should be submitted with the financial reports for each fund that has investments in capital assets.

The CALSTARS Transaction Codes 490, 491, and 493 will be used to record intangible assets acquired or developed after July 2009.

The CALSTARS Transaction Codes 601 and 602 will be used to record **retroactive** Intangible Assets and other adjustments. These transaction codes will adjust the beginning balance column in Report No. 18.

The following accounting events are examples of the CALSTARS Transaction Codes used for recording retroactive and reclassifying Intangible Assets.

Recording a **retroactive** Intangible Assets

TC 601 – Load Debit Balance GLA
Dr. 24nn Intangible Assets (nn= Refer to Uniform Codes Manual)
Cr. 9998 Start of System Clearing Account

TC 602 – Load Credit Balance GLA
Dr. 9998 Start of System Clearing Account
Cr. 5200 Investment in Capital Assets

Recording a **reclassification** of an Intangible Asset

TC 602 – Load Credit Balance GLA
Dr. 9998 Start of System Clearing Account
Cr. 2400 Intangible Asset

TC 601 – Load Debit Balance GLA
Dr. 24nn Intangible Assets (*nn*= Refer to Uniform Codes Manual)
Cr. 9998 Start of System Clearing Account

NOTE: If there are no capital assets for a fund, it should be noted in the certification letter for Report No. 18.

The G05 Report also contains Report No. 19 Statement of Capital Assets. Report No. 19 shows the ending balance of each type of capital asset and the source fund that was used to purchase the asset. Report No. 19 contains certification statements certifying that physical inventories are made at least once every three years and that subsidiary capital asset records are in agreement with the general ledger accounts shown. The same Report No. 19 is produced whether the G05 Report is requested at the fund or fund detail level. The G05 Report is available by Section for departments that maintain the general ledger accounts by Section.

One Report No. 19 is submitted for each department. **A copy should not be submitted with each fund.** If the department does not have capital assets to report, it should be noted on the certification letter for Report No. 19.

Exhibit IV-A-19 displays an example of Report No. 18. Exhibit IV-A-20 displays an example of Report No. 19.

EXHIBIT IV-A-19
REPORT NO. 18 STATEMENT OF CHANGES IN CAPTIAL ASSETS

CSTARG05 9990 (DEST: A1 CTL1) PY, ,0,0,0,2, , , , , , , ********** RUN:07/28/18 TIME:19.01
PRIOR FISCAL YEAR: 2017 0(ORG)********** 2(BYFDT)**********

DEPARTMENT OF AIR QUALITY (9990)
STATEMENT OF CHANGES IN CAPITAL ASSETS REPORT 18
AS OF 06/30/18

********** PAGE 1

FUND: 0997 CALSTARS CAPITAL ASSET ACCOUNT GROUP REPORT
FUND DETAIL: 01 FUND 0001-GENERAL FUND

GL_ACCT	ACCOUNT TITLE	D/C	BEGINNING BALANCE	ADDITIONS	DEDUCTIONS	ENDING BALANCE	ACCT NO.
2310	LAND	D	3,602,108.00	.00	735,000.00	2,867,108.00	2310
2341	EQUIPMENT	D	271,591.96	786,895.00	.00	1,058,486.96	2341
2411	COMPUTER SOFTWARE	D	1,000,000.00	.00	.00	1,000,000.00	2411
2413	PATENT, COPYRIGHT, TRADE	D	2,500,000.00	.00	.00	2,500,000.00	2413
*TOTAL FUND DETAIL 01			7,373,699.96	786,895.00	735,000.00	7,425,594.96	
*TOTAL FUND 0997			7,373,699.96	786,895.00	735,000.00	7,425,594.96	

I CERTIFY (OR DECLARE) UNDER PENALTY OF PERJURY THAT THE FOREGOING IS TRUE AND CORRECT AND THAT I HAVE NOT VIOLATED ANY OF THE PROVISIONS OF ARTICLE 4, CHAPTER 1, DIVISION 4, TITLE 1, GOVERNMENT CODE (COMMENCING WITH SECTION 1090).

SUBSCRIBED AND EXECUTED THIS 31ST DAY OF July, 2018 AT SACRAMENTO, CALIFORNIA

REPORT AS OF JUNE 30 INCLUDES YEAR-END ACCRUALS PURSUANT TO STATE ADMINISTRATIVE MANUAL INSTRUCTIONS

U. R. Dunne
SIGNATURE OF OFFICER

U. R. DUNNE
ACCOUNTING ADMINISTRATOR

EXHIBIT IV-A-20
REPORT NO. 19 STATEMENT OF CAPITAL ASSETS

CSTARG05 9990 (DEST: A1 CTL1) PY, ,0,0,0,2, , , , , , , ********** RUN:07/28/18 TIME:19.01
PRIOR FISCAL YEAR: 2017 0(ORG)********** 2(BYFDT)**********

DEPARTMENT OF AIR QUALITY (9990)
STATEMENT OF CAPITAL ASSETS REPORT 19
AS OF 06/30/18

PAGE 1

	DEBIT BALANCE	CREDIT BALANCE
CAPITAL ASSETS:		
LAND	2,867,108.00	0.00
EQUIPMENT	1,058,486.96	0.00
COMPUTER SOFTWARE	1,000,000.00	0.00
PATENT, COPYRIGHTS, TRADEMARKS	2,500,000.00	0.00
TOTAL CAPITAL ASSETS	7,425,594.96	0.00
INVESTMENT IN CAPITAL ASSETS FROM:		
FUND 0001-GENERAL FUND	0.00	7,425,594.96
TOTAL INVESTMENT IN CAPITAL ASSETS	0.00	7,425,594.96

1. PHYSICAL INVENTORIES OF CAPITAL ASSETS ARE MADE AT LEAST ONCE EVERY THREE YEARS.

2. SUBSIDIARY CAPITAL ASSET RECORDS ARE IN AGREEMENT WITH THE GENERAL LEDGER CONTROL ACCOUNTS AS SHOWN ABOVE.

I CERTIFY (OR DECLARE) UNDER PENALTY OF PERJURY THAT THE FOREGOING IS TRUE AND CORRECT AND THAT I HAVE NOT VIOLATED ANY OF THE PROVISIONS OF ARTICLE 4, CHAPTER 1, DIVISION 4, TITLE 1, GOVERNMENT CODE (COMMENCING WITH SECTION 1090).

SUBSCRIBED AND EXECUTED THIS 31ST DAY OF July, 2018 AT SACRAMENTO, CALIFORNIA

REPORT AS OF JUNE 30 INCLUDES YEAR-END ACCRUALS PURSUANT TO STATE ADMINISTRATIVE MANUAL INSTRUCTIONS

U. R. Dunne
SIGNATURE OF OFFICER

U. R. DUNNE
ACCOUNTING ADMINISTRATOR

REPORT NO. 20-STATEMENT OF FINANCIAL CONDITION

Departments submit a Report No. 20, Statement of Financial Condition, when they account for a Nongovernmental Cost Fund in its entirety or for an account within a Nongovernmental Cost Fund in its entirety, such as, the Federal Trust Fund or the Special Deposit Fund.

The G04 Report is submitted when Report No. 20, Statement of Financial Condition, is required. Although the G04 Report may be requested for any fund, it should only be submitted for Nongovernmental Cost Funds (non-shared). Refer to Chapter V, Prepare Nongovernmental Cost Fund Reports for detailed information on Report No. 20.

REPORT NO. 22-STATEMENT OF CONTINGENT LIABILITIES

Report No. 22, Statement of Contingent Liabilities, includes information on estimated liabilities such as federal audit exceptions, other audit exceptions and any pending litigation. These contingent liabilities are not recorded in CALSTARS but must be shown on this report. There are no transaction codes in CALSTARS to record Contingent Liabilities. Information for Report No. 22 is usually obtained from the department's legal, audit or personnel offices.

If a department does not have contingent liabilities, they do not submit Report No. 22 to the SCO, however, indication on the certification letter that there are no contingent liabilities for Report No. 22 is required.

Exhibit IV-A-21 displays an example of Report No. 22.

STATEMENT OF CONTINGENT LIABILITIES
For Fiscal Year Ended June 30, 2018

Name of Agency ***Department of Air Quality*** **Date** ***July 31, 2018***
Name of Fund ***General Fund (0001)*** **Prepared By** ***John Staffer***

I. Type of Contingent Liability	Reference or Identification	Potential Amount	Potential Date of Payment	Comments
Worker's Compensation Claim	1	75,000.00	FY 18/19	
	2	15,000.00	FY 18/19	
	3	12,000.00	FY 18/19	
	4	10,000.00	FY 18/19	

Material Variance Explanation Form:

The purpose of the Material Variance Explanation Form is to identify and provide explanations for material variances between prior year and current year expenditures, revenue, and transfers in/out balances. Use G02 Report, Pre-Closing Trial Balance, from prior year (dated "As of June 30, 2017") and current year (dated "As of June 30, 2018") to complete the form.

For each of the funds the department prepares year-end financial reports, complete the Material Variance Explanation Form and include with the fund's financial reports submitted to the SCO. List the form on the certification letter under the Supplemental Forms section.

The Material Variance Explanation Form is available on the SCO web site: http://www.sco.ca.gov/ard_reporting.html. Departments should review the *Year-End Financial Reports Procedure Manual (Budgetary/Legal Basis)* issued by the State Controller's Office (SCO) for additional instructions.

Refer to Exhibit IV-A-22 for an example of Material Variance Explanation Form.

EXHIBIT IV-A-22
Material Variance Explanation Form
Expenditures, Revenue, Transfers In, and Transfers Out

Material Variance Explanation Form
Expenditures, Revenue, Transfers In, and Transfers Out
June 30, 20XX

Fund Number: 0001 **Contact Name:** U.R. Dunne

Agency Code: 9990 **Contact Email:** URDunne@dag.ca.gov

Fill in the prior year and current year amounts below for expenditures, revenue, transfers in, and transfers out. Use the amounts from Report 7 from prior and current years. Be sure to include any prior year revision amounts, if applicable.

An explanation is required if a variance amount exceeds $1 million AND the variance percentage exceeds 10%. If a "YES" is indicated under "Explanation Required", input an explanation in the space provided. Submit this form to the SCO with the fund's year-end financial statements, even if all amounts are zero.

EXPENDITURES				
PY 2016-17	CY 2017-18	Variance Amount	Variance Percentage	Explanation Required?
$ 8,000,000.00	$ 10,000,000.00	$ 2,000,000.00	25%	YES

Explanation: Expenditure under 0001-9990-2015-001-10 increased as a result of budget increase in program 10 over prior year's budget by $2,000,000 per 2015-16 Budget Act, Ch.10, Stat. 2015.

REVENUE				
PY 2016-17	**CY 2017-18**	**Variance Amount**	**Variance Percentage**	**Explanation Required?**
$ 9,500,000.00	$ 10,000,000.00	$ 500,000.00	5%	NO

Explanation:

TRANSFERS IN				
PY 2016-17	**CY 2017-18**	**Variance Amount**	**Variance Percentage**	**Explanation Required?**
$ -	$ -	$ -	0%	NO

Explanation:

TRANSFERS OUT				
PY 2016-17	**CY 2017-18**	**Variance Amount**	**Variance Percentage**	**Explanation Required?**
$ -	$ -	$ -	0%	NO

Explanation:

REVISIONS TO REPORTS

After submitting year-end reports to the SCO, departments must report any material differences relating to prior year accruals. SAM section 7981 defines "material," for this purpose, as a net change in the total accrued income and the total accrued expenditures of $100,000 or more. If a department's reports require revision (for any reason) after the reports are submitted to the SCO, Form 571 E and 571 F, Revisions to Accruals and Adjustments to Controller's Accounts, must be prepared. Departments should immediately notify the SCO when material differences are discovered and submit the revisions by September 15. Departments should coordinate and inform their budget staff of late revisions. The revisions may impact the preparation of the Past Year Adjustments and Fund Condition Statement processes.

Prior to 9/15, submit Forms 571 E and 571 F by email to SCO central email BLFinrep@sco.ca.gov and send a hard copy. After 9/15, contact SCO at BLFinrep@sco.ca.gov for further instructions. Attach a certification letter for the revisions submitted to SCO central email. The certification letter should state "Revised." Departments should also review the Year-End Financial Reports Training Manual (Budgetary/Legal Basis) issued by the State Controller's Office (SCO) for additional instructions.

NOTE: SAM section 7981 applies to Governmental Cost Funds including Nongovernmental Cost Funds "B" for the Governmental Obligation Bond Fund's subfunds.

For other Nongovernmental Cost Funds, materiality applies only to cash. Contact the SCO for further instructions. Typically, the SCO requires revised Report No. 7, and Report No. 8, but the SCO may only require forms 571 E.

Form 571 E (Similar to Forms 571 A and 571 B)
Reports revisions to assets and liabilities (real accounts) e.g. GL 14XX, GL 31XX, GL 3010 etc. on SCO records. Debits or credits the revised real account. This form is used for both Governmental Cost and Nongovernmental Cost Fund revisions.

Form 571 F (Similar to Form 571 D)
Reports revisions to nominal accounts such as Expenditures, Reimbursements and Revenue accounts on SCO records. The nominal accounts offsets the real accounts reported on Form 571 E with a debit or credit. This form is used for Governmental Cost Fund revisions only.

Forms 571 E and 571 F are not used to adjust appropriation budgets. Contact the SCO when a Report No. 5 (pending Executive Order or pending Budget Revision) is to be revised.

Form 571 E and 571 F cannot be used:

- To adjust cash.
- To report GAAP adjustments.

If Forms 571 E and 571 F are prepared **before** the automated Year-End Close (YEC) and Year-End Open (YEO) processes are run, enter the correcting entries in

FM13 to reflect the revisions before running YEC/YEO. All prior year (FM13) reports must be re-ordered after the correcting entries are posted in CALSTARS and prior to running YEC/YEO.

If Forms 571 E and 571 F are prepared **after** YEC/YEO has processed, CALSTARS beginning balances must be adjusted to reflect the revisions. Revisions typically involve complicated adjustments to reflect correct file postings, the impact of closing nominal accounts and the appropriate beginning balance amounts. Contact the CALSTARS Hotline at (916) 327-0100 for assistance.

General Instructions

Report the amount needed to increase or decrease the original accrual or adjustment amount included on the year-end reports submitted to the SCO. Forms 571 E and 571 F are used to correct the following reports:

- ✪ Report of Accruals to Controller's Accounts (Report No. 1).
- ✪ Adjustments to Controller's Accounts (Report No. 3) for governmental cost funds and bond funds.

AND/OR

- ✪ Pre-Closing Trial Balance (Report No. 7) for Nongovernmental cost funds.

NOTE: Although departments may create corrected copies of their year-end financial reports for internal purposes, the SCO does not want copies of corrected financial reports.

Prepare a separate report for each fund administered by the department. Enter the page numbers at the top of all pages. Cross reference all entries on this report and attach a corresponding explanation of the corrections on a separate page.

The original report should be sent to the State Controller's Office, Division of Accounting and Reporting. Duplicate or reduced copies are not accepted. Data entered on the forms may be typed or hand-printed.

Instructions for Completing Forms 571 E and 571 F

FORM 571 E-Report corrections to real accounts, such as asset and liability accounts. Form 571 E should be completed similar to the Form 571 A/B.

FORM 571 F-Report corrections to nominal accounts, such as Expenditure, Reimbursement, and Revenue accounts. Form 571 F should be completed similar to the Form 571 D.

Cross reference all entries on this report and attach a corresponding explanation of the corrections on a separate page At the bottom of each form 571 E and 571 F, enter the total net amount of the debits and credits. The sum total of the Net Debits/Credits amount from both forms must equal zero.

Exhibit IV-A-23 displays examples of Forms 571 E and 571 F.

REVISION TO REPORT NOS. 1 & 3 Form 571 E (Rev. 3/10)

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

Revisions to Accruals and Adjustments to Controller's Accounts

June 30, 2018

Page 1 of 2

Agency Name and Number	Fund Name and Number	
DEPARTMENT OF AIR QUALITY (9990)	*GENERAL FUND (0001)*	
Name of Contact Person, Title	Telephone Number	Email Address
U.R. Dunne, Accounting Administrator	*(916) 445-0000*	*URDunne@dag.ca.gov*

ACCOUNT TITLE	ENCUMBRANCES	D C	ACCOUNT		AMOUNT	D C
Accounts Payable			3010		114,364.46	D
Net Credits/Debits	—			**Net Credits/Debits**	**114,364.46**	**D**

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

REVISION TO REPORT NOS. 1 & 3 Form 571 F (Rev. 3/10)

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

Revisions to Accruals and Adjustments to Controller's Accounts

June 30, 2018

Page 2 of 2

Agency Name and Number	Fund Name and Number	
DEPARTMENT OF AIR QUALITY (9990)	*GENERAL FUND (0001)*	
Name of Contact Person, Title	Telephone Number	Email Address
U.R. Dunne, Accounting Administrator	*(916) 445-0000*	*URDunne@daq.ca.gov*

APPROPRIATION AND REVENUE ACCOUNT TITLES	ENCUMBRANCES	DC	FY	M	REF/ ITEM	CAT	PGM	ELE	COMP	TASK	T	SOURCE FUND	B	SCO	REVENUE/ OBJECT	AMOUNT	DC
A-AIR QUALITY STANDARDS			2016		001		10				D					114,364.46	C
Net Debits/Credits	—														**Net Debits/Credits**	**114,364.46**	**C**

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

RELATIONSHIP BETWEEN GOVERNOR'S BUDGET DATA AND YEAR-END REPORTS

The state budget information and documents are maintained and developed using the new FI$Cal or Hyperion system. As a result, the Past Year Schedule 10Rs are no longer required or used.

FUND CONDITION STATEMENTS

The Governor's Budget Fund Condition Statement represents the summary of a fund's operations for the past, current and budget years. This statement is prepared for all special funds and special accounts within the General Fund. Fund Condition Statements are also prepared for other funds which are of special interest to the Legislature or the Administration. For additional information refer to State Administrative Manual section 6481.

The department's year-end accounting reports should provide all the information needed to prepare the past year portion of the Fund Condition Statement. However, when there are discrepancies between budgeting and accounting treatment of transactions, the budgeting treatment of the transactions should be used to prepare the past year Fund Condition Statement. (Government Code sections 12460 and 13344.)

During the fall budget development process, departments must review their Fund Condition Statement for the Governor's Budget to verify the ending fund balance of their fund reconciles with the Report 8-Post Closing Trial Balance. For nonshared funds, any discrepancies must be investigated and discussed with their departmental budget analyst. For shared funds, the Fund Administrator is responsible for completing the Fund Condition Statement.

The Detailed Fund Balance Report (Form DF-303) will be used to reconcile accounting data to budgetary data. Departments will prepare a Detailed Fund Balance (DFB) report for all special funds and certain nongovernmental cost funds. Departments will use the DFB report to prepare the past year portion of the Fund Condition Statement.

The following reports are recommended to prepare the Fund Condition Statement:

- ✪ B06, Final Budget Report. (Report 6)
- ✪ G02, Year-End General Ledger Report. (Report 7 & 8)
- ✪ G04, Report 9 Analysis of Change in Fund Balance.
- ✪ Q25, Summary of Receipts by Appropriation.
- ✪ Q26, Year-End Statement of Revenue (all fiscal years). (Report 4)
- ✪ Report 15, Reconciliation of Agency Accounts with Transactions per State Controller.

Instructions and guidance for the completion of the Detail Fund Balance Report is available at http://www.dof.ca.gov/Accounting/Policies_and_Procedures/Fund_Reconciliation/.

MANUAL YEAR-END REPORT CHECKLIST

(Use to ensure year-end reports are accurate and complete)

DEPARTMENT NAME:	
ORG CODE:	
FUND NUMBER:	
FUND NAME:	
CHECKLIST COMPLETED BY:	
DATE COMPLETED:	

ALL REPORTS

	Department name, organization code, fund name, and fund number appear on all reports.
	Reports have been prepared for all funds that have activity during the reporting year and/or balances on June 30.
	Department obtained prior approval from the SCO to use computer-generated year-end reports.
	Reports for Bond Funds and Special Deposit Funds have been prepared for each sub-fund. For the Special Deposit Fund, include a consolidated report.
	Reports have been prepared for Non-Treasury Trust Funds (Fund 0990) (i.e., money or property held in trust by a state department that is not required to be deposited in a fund in the State Treasury).
	"SCO Use Only" areas on Reports No. 1, 3, and 5 are left blank, unless something is preprinted in that area.

CERTIFICATION LETTER

The certification letter must not exceed two pages in length. For departments with several funds, a separate certification letter is required for each fund submitted.

The following information is included:

	Only one fund is listed on the certification letter, with the exception of bond fund sub-funds.
	Department name and organization code appear on the letter as well as the mailing address, names of the agency Director and Chief of Accounting and their respective email addresses.
	Fund name and number for each fund being reported.
	All required reports are listed for each fund and/or sub-fund. If there are no amounts to report, include the statement “No Activity to Report” beside the appropriate report number.
	Contact name, phone number, and e-mail address is listed for each fund.
	A statement certifying the listed reports as being true and correct and the signature of the officer responsible for fiscal administration. Refer to SAM section 7951.
	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.
	Indicate on **each** certification letter which Fund will include Report 14 and Report 19 for your agency.

REPORT NO. 1-REPORT OF ACCRUALS TO CONTROLLER'S ACCOUNTS

	Department name, organization code, fund name and fund number are included on every page.
	All amounts are displayed with two decimal places and without $$$$ signs.
	Credit amounts are displayed without brackets or minus signs.
	For every amount listed, there is a “D’ or “C” in the “D/C” column.
	Total debits equal total credits for accruals and encumbrances.

REPORT NO. 1-REPORT OF ACCRUALS TO CONTROLLER'S ACCOUNTS

	Accounts without accruals or encumbrances are left blank. No 0.00 (zero) amounts.
	Abnormal accrual and/or encumbrance amounts recorded to GL and detail accounts are explained by a footnote or on an attached separate sheet of paper.
	GL account number agrees with account description.
	GLs 1400, 1500, 3110, and 3400 are recorded at the lower GL level of 1410/1420, 1540/1590, 3114/3115, 3410/3420.
	Subsidiary fields are not zero-filled. (Should contain only a 4-digit fund number or a GL account preceded by a zero.)
	Accruals for Interfund Loan Receivables GL 2170 and Interfund Loans Payable GL 4050 include subsidiary numbers that reflect the fund number of the other fund involved.
	Accruals for Due From Other Funds, GL 1410, and Due To Other Funds, GL 3114, include subsidiary fund numbers identifying the fund number of the other fund involved.
	Accruals for Due From Other Appropriations, GL 1420 or Due To Other Appropriations, GL 3115 includes 4-digit Org Codes identifying the other agencies involved.
	Subsidiary information for GLs 1390 and 1600 must identify the offsetting A/R account number, preceded by a zero. (For example 1600.01319)
	Accruals are not reported for Encumbrances GL 6150 and Reserve for Encumbrances GL 5350.
	Prepayments to Service Revolving Fund (SRF), GL 1730.0666, and Prepayments to State Compensation Insurance Fund (SCIF), GL 1730.0512 are not included.
	Prepayments to Architecture Revolving Fund (ARF), GL 1730, and the corresponding Reserve for Prepaid Items, GL 5330, fund number 0602 is shown as the subsidiary number.
	Accrual amount reported for GL 3410-Revenue Collected in Advance or GL 3420-Reimbursements Collected in Advance, represents only the advance collections which are still in General Cash, not amounts previously remitted to SCO. When the amounts shown on Report No. 1 are applied to Controller's June 30 balance, the result should equal the amounts shown on Report Nos. 7 and 8.
	Forms 571 A, 571 B, and 571 A/B (if used) agree with column totals on Report No. 2, except Prepayments not included on Report No. 1. **NOTE:** The "Deferred Credits" column on Report No. 2 may include accruals for more than one GL account, but must be separated on Report No. 1.
	Forms 571 A, 571 B, and 571 A/B agree with GL accounts on Report No. 8, Post-Closing Trial Balance.
	GLs 1410, 3114, 3410, and 3420 entries agree with Report No. 8; Post Closing Trial Balance-Subsidiaries on File.

REPORT NO. 1-REPORT OF ACCRUALS TO CONTROLLER'S ACCOUNTS

	Forms 571-C and 571 D (if used) agree with "Net Total Accruals per Agency" column (last column) on Report No. 2 (opposite sign), except for SRF and SCIF Prepayments.
	Accruals for abatements or reimbursements to reverted appropriations are credited to Refunds to Reverted Appropriations in prior fiscal year.
	No expenditure or transfer accruals are reported for any reverting appropriations that will not be reestablished by SCO in the current year.
	Accounts not listed on preprinted Form 571-C, are included on Form 571 D and verified with SCO.
	Encumbrance amounts are equal to or less than the accrual amount. Debit and credit signs for the encumbrance are the same as the related accrual for an individual account.
	Encumbrances on forms 571-C and 571 D (if used) agree with the B06 Report "Encumbrances/Allocated Encumbrances" column for each appropriation line item (not including the amount of encumbrances related to scheduled reimbursements). Encumbrances are posted to the proper detail account.
	For encumbrances funded by reimbursements, encumbrances are reported for the reimbursement account and the corresponding receivable account.
	Net Debits/Credits on all pages (Encumbrances and Accruals) equal zero.
	Agency General Cash GL 1110 has a debit balance.

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 your 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 GL 1410.XXXX/3114.XXXX, provide the 4-digit Org Code and agency name related to the accrual on Supplementary Information Form (Exhibit IV-A-3).
	Accruals for 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 the SCO.

REPORT NO. 2-ACCRUAL WORKSHEET

	Column totals agree with General Ledger accounts on Report No. 7 (excluding nominal accounts and Fund Balance Clearing) and Report No. 8. **NOTE:** Some columns on Report No. 2 may contain more than one GL account.
	Accrual amount reported for GL 3400 – Advance Collections, represents only the Advance Collections which are still in General Cash, or Cash In Transit to SCO. Any amounts already received by SCO are excluded.
	Uncleared Collections, Advance Collections, Sales Tax, Provision for Deferred Receivables, and the ORF Adjustment lines should net to zero in the "Net Total Accruals per Agency" column.
	GL 1730, Prepayments to Other Funds and GL 2120, Advances to Other funds are included.
	For **shared funds**, total agrees with GL 5570 (opposite sign) on Report No. 8; **NOTE:** GL 5570 will differ by the amount of GL 3400, Advance Collections, remitted to SCO. OR For **non-shared funds**: General Ledger Account 1140 + General Ledger Account 1210 + General Ledger Account 3400 (receipted by SCO) + General Ledger Account 5530 = Report No. 2 Total (Opposite Sign)

REPORT NO. 3-ADJUSTMENTS TO CONTROLLER'S ACCOUNTS

	Grand total agrees with the total Apply Current Year "Accruals" column F on Report No. 15.
	For Governmental Cost Funds, amounts reported should be adjustments that are needed to correct account balances on SCO records as of June 30.
	For Nongovernmental Cost Funds Report No. 3 is submitted only for corrections to GLs 1140, 1210, 1730, and/or 2120. Submit Form 576A only. Adjustment is amount needed to bring department balance into agreement with the SCO's balance as of June 30.
	Department name, organization code, fund name and fund number are included on every page.
	All amounts are displayed with two decimal places and without $$$$ signs.
	Amount column is blank for accounts without adjustments-no zero amounts.
	The sum of Form 576A and Form 576-B net to zero.
	Credit amounts are displayed without brackets or minus signs.
	Adjustments to GL 1410, Due From Other Funds, and GL 3114, Due To Other Funds, include subsidiary numbers reflecting the fund number of the other fund involved.
	GL 1420, Due From Other Appropriations and GL 3115, Due To Other Appropriations include 4-digit org code of the other agency related to the accrual.

REPORT NO. 3-ADJUSTMENTS TO CONTROLLER'S ACCOUNTS

	GL 1390, Allowance for Uncollectible Accounts and GL 1600, Provision for Deferred Receivables include subsidiary number reflecting the general ledger account number (preceded by a 0) for the related receivable.
	Adjustment amount(s) on Form 576-B agrees with the adjustment amount(s) reported on Report No. 5, Report No. 15, and the Transaction Request form.
	Debits and credits on Form 576-B for each fund agree with debits and credits on the Transaction Request form.
	Copies of the Transaction Request forms explaining the adjustments are attached to Report No. 3. Each adjustment on Report No. 3 is cross-referenced to the appropriate Transaction Request form.
	No adjustments are reported for reverting appropriations that will not be reopened by SCO in the current year.
	Font size for accounts and amounts is no smaller than size 10.

REPORT NO. 4-STATEMENT OF REVENUE (Q26)

	Only Current Year Revenue is reported (Q26 FM=PY; Period=C).
	Accruals agree with corresponding accruals on Report No. 1, Form 571-C, 571 D, (if used) and Report 15.
	Adjustments to Controller's Accounts agree with Report No. 3, Form 576-B.

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

	Preprinted amounts are not altered. If an amount does not agree with the SCO preprinted amount, footnote the amount per the department's records.
	All amounts are displayed with two decimal places and without $$$$ signs.
	Adjustments agree with corresponding adjustments on Report No. 3, Form 576-B.
	Accruals agree with corresponding accruals on Report No. 1, Form 571-C and 571 D (if used).
	Adjustments to Controller's accounts and accruals are posted to both the expenditure and the appropriation balance column.
	Executive Orders and /or Budget Revisions approved by the Department of Finance by June 30, but not yet recorded on Controller's records are summarized on the Pending Budget Revisions/Allocation Orders/Executive Orders line in the "Appropriation Balance" column and a copy is submitted with Report No. 5.
	Allocation Orders not yet recorded on Controller's records by June 30 are summarized on the Pending Budget Revisions/Allocation Orders/Executive Orders line in the "Appropriation Balance" column and a copy is submitted with Report No. 5.
	Expenditure totals and appropriation balances agree with corresponding totals on Report No. 6 (except reverting year appropriation balance = zero).
	Expenditures agree with the corresponding amounts on Report 15.
	Total appropriation balance is zero or a credit amount.

REPORT NO. 6-FINAL BUDGET REPORT (B06)

Report No. 6 is not submitted to SCO. It is kept on file for audit purposes.

	Balance for each program/category does not reflect a deficit.
	The “Balance” on the “Total Reference” line should be a credit or zero. A debit indicates the appropriation is over-spent.
	Expenditures totals and appropriation balances agree with corresponding totals on Report No. 5 (except reverting year appropriation balance = zero on Report No. 5).
	Expenditures by program/category agree with "Appropriation Expenditures" column on Report No. 15.
	Reimbursements agree with "Reimbursement" column on Report No. 15.

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

In addition to Report No’s 7 and 8, a G01 Report (FM=PY, P=Y) must be submitted for all shared Nongovernmental Cost Funds.

	GL account amounts agree with Report No. 8 down to Fund Balance. (Note that GLs 1400, 1500, 3110 are at a lower level on Report No. 8.)
	Abnormal accrual and/or encumbrance amounts recorded to GL accounts are explained by a footnote or on an attached separate sheet of paper.
	GL 1510, Due from Federal Government, is used only in the Federal Trust Fund.
	GL 3500, Liabilities For Deposit, should equal zero or have a credit balance.
	For Federal Trust Fund, GL 8000, Revenue, and GL 9000, Expenditures should equal.
	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 each month from July through June.
	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 to June.
	For the Special Deposit Fund (0942), report is ordered at fund, not fund detail level.
	For G.O. Bond funds, a Report No. 7 is included at both fund and fund detail level.
	For Federal Trust Fund, GL 5530 is zero. **NOTE:** If money is being returned to the Federal Government in the upcoming fiscal year, the credit balance should be accrued.
	For Federal Trust Fund, GL 1140, Cash in State Treasury, equals the SCO June 30 total balances in the "C" accounts of the "44" accounts and the appropriated accounts combined.

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

	For non-shared funds, GL 5530 Fund Balance-Unappropriated has a credit or zero balance. **NOTE:** Reports cannot be submitted to the SCO with a debit balance in GL 5530.

REPORT NO. 9-ANALYSIS OF CHANGE IN FUND BALANCE (G04)

Submit only for Nongovernmental Cost Fund (non-shared).

	Beginning Fund Balance agrees with ending Fund Balance from prior year's Report No. 9 (include any adjustments made by Controller's after submission of reports).
	Receipts agree with GL 8000, Revenue, on Report No. 7.
	Expenditures agree with GL 9000, Expenditures, on Report No. 7.
	Ending Fund Balance agrees with Fund Balance (opposite sign) on Report No. 8.
	Fund Balance for the Federal Trust Fund is zero.
	For Special Deposit Fund (0942), report is ordered at fund detail, not fund level.
	A footnote is included to explain adjustments that changed the prior year's ending fund balance.

REPORT NO. 13-REPORT OF EXPENDITURES OF FEDERAL FUNDS (Q34)

Report No. 13 is submitted to Department of Finance, Fiscal Systems and Consulting Unit (FSCU) with a copy to SCO.

	The grand total of expenditures equals GL 9000, Expenditures, on the Report No. 7, Pre-Closing Trial Balance for the Federal Trust Fund.

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

A zero balance account (ZBA), to accept credit cards as a means of payment, is considered an account outside the state treasury and must be included on Report No. 14.

	Department will generate report 14, Form Std. 445 (revised 4/2017) **directly** in FI$Cal. Submit a paper copy with a wet signature to SCO with the year-end reports.
	Indicate on **each** certification letter which fund will include Report No. 14 for your agency.
	Department name and organization code appear on the report.
	For departments that do not have accounts outside the state treasury, indicate on the certification letter.
	Departments should verify the accounts, purpose, 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.
	If no accounts exits outside the Centralized Treasury System, indicate “No accounts outside State Treasury” on the Report 14.

REPORT NO. 15-RECONCILIATION OF AGENCY ACCOUNTS WITH TRANSACTIONS PER STATE CONTROLLER

	All amounts are displayed with two decimal places and without $$$$ signs.
	Amounts in the "Transactions per Controller" column agree with the balances on the Controller's records as of June 30.
	Amounts posted in Reverse Prior Year "Accruals" column C agree with amounts posted in the Apply Current Year "Accruals" column F (opposite sign) on the previous year's Report No. 15.
	Amounts posted in Reverse Prior Year "Adjust to SCO Accts" column B agree with amounts posted in Apply Current Year "Adjust to SCO Accts" column E (opposite sign) on the previous year's Report No. 15.
	Amounts posted in Apply Current Year "Accruals" column F agree with accruals on Report No. 2 (opposite sign).
	Amounts posted to Apply Current Year "Adjust to SCO Accts" column E agree with adjustments on Report No. 3.
	Total of the left side of the report (column G) agrees with the total of the Transactions for Agency Accounts columns on the right side of the report.
	Total in column G for each Clearing Account is zero.
	Totals in the Transactions per Agency Accounts columns agree with the nominal account balances on Report No. 7.
	Amounts posted in Reverse Prior Year "Corrections to SCO" column D agree with amounts in SCO's Prior Year Accrual Summary Report (opposite sign).
	Total of Apply Current Year "Accruals" column F agrees with GL 5570 on Report No. 8 and total on Report No. 2 (opposite signs) for shared funds. **NOTE:** GL 5570 will differ by the amount of any Advance Collections (GL 3400) Remitted to SCO and GL 1210-Surplus Money Investment Fund. OR If the fund is non-shared, the total of Current Year "Accruals" column F on Report No. 15 agrees with the total on Report No. 2 (opposite signs) and the sum of: General Ledger Account 1140 + General Ledger Account 1210 + General Ledger Account 3410 + General Ledger Account 5530
	Statewide assessments should reconcile with Report 9.

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

	Amounts agree with final Property Ledger Reconciliation.
	Beginning balances agree with the previous year's ending balances.
	A footnote is included if an adjustment to the beginning balance is needed.
	Report is requested at fund detail level.
	Ending balances are all debit amounts.

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

Only one report is submitted per department.

	Ending balance agrees with ending balance on Report No. 18.
	Total of all capital assets of the department is reflected on the report.
	Indicate on each certification letter which fund's reports will include the Report 19 for your Agency.

REPORT NO. 20-STATEMENT OF FINANCIAL CONDITION (G04)

	Amounts agree with corresponding GL accounts on Report No. 8.

REPORT NO. 22-STATEMENT OF CONTINGENT LIABILITIES

Report should include estimated contingencies for federal audit exceptions, other audit exceptions and pending litigation.

	Amounts shown are not reflected in the GL accounts.
	Report does not have fiscal year, appropriation, or funding information.

GL 5570 FUND BALANCE-CLEARING (SHARED FUNDS)

The Fund Balance-Clearing Account must agree on the following year-end reports, with the exception of GL 3400, Advance Collections, remitted to SCO.

The signs (+/-) indicate the appropriate sign for each report.

		5570
Report No. 2	Total in the Net Total Accruals Per Agency	–
Report No. 8	GL 5570	+
Report No. 15	Total of Current Year Accruals	+

MATERIAL VARIANCE EXPLANATION FORM

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

REVISIONS TO YEAR-END REPORTS

	Notify SCO by September 15.
	For Governmental Cost Fund revision, use forms 571 E and 571 F, Revision to Accruals and Adjustments to Controller's Accounts, For Nongovernmental Cost Fund revision, use form 571 E only.
	Only material amounts per SAM section 7981 should be submitted as revisions.
	Forms contain revisions needed to correct amounts previously submitted on Report No. 1 and Report No. 3.
	Amounts on these forms, plus amounts on Report No. 1 and Report No. 3 that were originally submitted to SCO, agree with the department's revised balances.
	Department name, organization code, fund name and fund number are included on every page.
	All amounts are displayed with two decimal places and without $$$$ signs.
	Net debits/credits equal zero.
	Credit amounts are displayed without brackets or minus signs.
	GLs 1400, 1500 and 3110 are recorded at the lower GL level of 1410/1420, 1540/1590 or 3114/3115.
	Accruals to GL 1410-Due From Other Funds, and GL 3114-Due To Other Funds, include subsidiary numbers identifying the fund numbers of the other funds involved in each inter-fund transfer.
	Accruals to GL 1420-Due From Other Appropriations, or GL 3115-Due To Other Appropriations include a 4-digit Org Codes identifying the other agencies involved in each inter-agency transaction.
	Subsidiary information for GLs 1390 and 1600 must identify the offsetting A/R account number, preceded by a zero. (For example 1600.01319.)
	Attachments explaining the revisions are included with these forms. Each adjustment on these forms are cross-referenced to the appropriate attachment.
	If the Department submit a revision to their Financial Reports, a revision need to be made to their fund reconciliation to reflect the change.