

Department of Finance

Fund Reconciliation Guide

(Special Funds and Certain Non-Governmental Cost Funds)



May 2016

FOREWORD

California Government Code section 13344 requires the Department of Finance (Finance) to implement procedures that facilitate annual reconciliations of General Fund and special fund balances between those provided by a state department to Finance and to the State Controller's Office (SCO).

California Government Code section 13031 requires Finance to require departments to provide certification that the budgeting and accounting information provided to Finance reconciles to the year-end financial reports submitted to the SCO.

California Government Code section 12460 requires the information in the State Controller's Budgetary/Legal Basis Annual Report to account for funds on the same basis as that of the applicable Governor's Budget and Budget Act.

The Fund Reconciliation Guide provides instructions and forms that will facilitate the annual reconciliation of fund balances for funds with a Fund Condition Statement in the Governor's Budget. The guide also includes the annual certification form that departments are required to complete and submit to Finance. A list of frequently asked questions and answers is provided at the back of the guide for additional information.

If you have any questions regarding the guide, please contact the Department of Finance, Fiscal Systems and Consulting Unit Hotline at (916) 324-0385 or fscuhotline@dof.ca.gov.

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1. General Instructions

1.1 Important Background Information

Departmental accounting and budget staff should become familiar with the information provided in Budget Letters (BL) related to fund reconciliation and the development of the 2017-18 Governor's Budget. The BLs remind departments of existing and new requirements for reporting past year financial data when submitting budget documents for the development of the Governor's Budget. Staff should also review statewide policies, BLs, California Government Code and State Administrative Manual references provided in Appendix 10.3.

1.2 Consistency between Governor's Budget and Year-End Financial Reports

The reconciliation of accounting data to budgetary data is required under Government Code (GC) sections 12460 and 13344. GC section 12460 requires information in the SCO's Budgetary/Legal Basis Annual Report to account for funds on the same basis as that of the applicable Governor's Budget. GC section 13344 requires departments to prepare and maintain financial and accounting data for the Governor's Budget and related documents, and the Budgetary/Legal Basis Annual Report described in GC section 12460, according to the methods and bases provided in regulations, budget letters, and other directives of Finance. By law, year-end financial reports must be prepared consistent with the applicable budget. Information provided to Finance for the Governor's Budget must be consistent with information provided to the SCO for the Budgetary/Legal Basis Annual Report.

State Administrative Manual section 6400 requires that fund balance, revenues, expenditures, and other accounting data included in the past year's presentation of the Governor's Budget reconcile with similar data published in the SCO's Budgetary/Legal Basis Annual Report. Therefore, departments must ensure that data included in budget schedules reconcile with year-end financial reports. In very limited circumstances, there may be differences between the amounts in the Governor's Budget and the year-end financial reports (e.g., pending budget decisions or legislation).

1.3 Detailed Fund Balance Report, Form DF-303

The Detailed Fund Balance (DFB) report, Form DF-303, is used by state departments to reconcile accounting data to budgetary data. Departments will use the DFB report to prepare the past year portion of the Fund Condition Statement (FCS) for the 2017-18 Governor's Budget.

The display of the DFB report is similar to the FCS. Both have the same basic components: beginning fund balance, prior year adjustments, revenues, transfers, expenditures, and ending fund balance. The FCS provides a summary of a fund. The DFB provides the details of a fund. The DFB report will assist departmental accounting and budget staff to reconcile their year-end financial reports to budget schedules in accordance with government code and state policy and prepare the past year portion of the FCS.

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1.4 Funds Requiring a Detailed Fund Balance Report

A DFB report must be prepared for all funds that will have a FCS in the 2017-18 Governor's Budget. Refer to the 2016-17 Governor's Budget for funds with a FCS. However, departments should confirm with their Finance budget analyst which funds will have a FCS in the 2017-18 Governor's Budget. Departments will submit the DFB report to Finance as part of a Fund Reconciliation Packet described in section 1.11 Submission to Finance.

Departments will use a different form for non-governmental cost funds that will not have a FCS in the 2017-18 Governor's Budget. Departments will use form, Form DF-304, The Non-Governmental Cost Fund, Prior Year Expenditure Reconciliation Form to reconcile accounting data to budgetary data for non-governmental cost funds that will not have a FCS in the 2017-18 Governor's Budget.

1.5 Fund Administrators' Authority and Responsibilities

Finance designates an administering department for each fund. The administering department is responsible for the overall management and reconciliation of the fund. The administering department for a fund and their organization code is provided in the Manual of State Funds located on the Finance website at http://www.dof.ca.gov/accounting/manual_of_state_funds/. The administering department (fund administrator) is responsible for submitting the DFB report, supporting year-end financial reports and FCS to Finance. The fund administrator of non-shared funds will submit the required documents to Finance by **Mid-September 2016*** and the fund administrator of shared funds will submit all the required documents by **Late September 2016***.

The fund administrator of a **shared** fund will use the DFB report and supporting year-end reports received from the fund users to compile the documents described in section 1.11 for submission to Finance. The fund administrator of a shared fund has the authority to request from the users of the fund, all the necessary accounting reports and reconciliations required to reconcile and manage the fund. The shared fund administrator is responsible for coordinating the timely receipt of information from the fund users. Shared fund administrators are encouraged to contact fund users prior to year-end to set expectations of due dates and discuss any potential delays in fund users' submission of the required documents.

It is the responsibility of the fund administrator (of both shared and non-shared funds) to communicate to Finance any potential problems that may prevent the timely submission of reports to Finance. For a complete list of the authority and responsibilities of the fund administrator for shared and non-shared funds, refer to Appendix 10.4, Fund Administrator and Fund User Authority and Responsibilities.

1.6 Fund Users' Responsibilities

Fund users are departments that spend from the fund, collect revenues for the fund, or transfer cash to or from a fund. Departments that levy assessments for statewide projects/programs are not considered fund users, e.g., SCO GAAP charges and Finance FSCU charges. Fund users

*Due Dates will be updated in August 2016

1. General Instructions

are responsible for calculating their own portion of the prior year adjustment, and fully reconciling past year revenues, expenditures, and transfers between their year-end financial statements and budget schedules.

Users of shared funds will prepare the DFB report using their year-end financial reports and submit the DFB report, supporting reports and certification to the fund administrator by **Mid-September 2016***. The fund administrator of a shared fund will also prepare a DFB report using their year-end financial reports. It is the fund user's responsibility to communicate to the fund administrator any potential problems that may prevent the submission of timely reports to the fund administrator.

The timely submission of the DFB report and supporting reports will allow the fund administrator to prepare the consolidated DFB worksheet and FCS and submit the Fund Reconciliation Packet to Finance by **Late September 2016***.

1.7 Shared Funds

Shared funds are funds in the State Treasury not accounted entirely by one department. As stated in section 1.6, Fund Users Responsibilities, the users of a shared fund are required to complete the DFB report using their year-end financial reports to show their activity in a shared fund. The administrator of a shared fund will use the fund users' DFB report and supporting year-end financial reports to compile a DFB consolidated worksheet. The DFB consolidated worksheet will consolidate the fund users' activity in the shared fund and compile a fund report for the fund as a whole.

The DFB consolidated worksheet has the same components and display as the DFB report. The worksheet consolidates prior year adjustments, revenues, transfers, and expenditure information for all the fund users into one worksheet to reflect the overall activity for the shared fund. See section 6 for instructions on how to prepare a DFB consolidated worksheet.

The fund administrator will coordinate the timely receipt of DFB reports and supporting information from fund users. Early communication and discussion of expectations and due dates between fund administrators and fund users is encouraged. In order for the fund administrator to reconcile the overall fund and prepare a DFB consolidated worksheet, the fund users must complete a DFB report for their portion of the fund. Fund users must submit the following documents to the fund administrator by **Mid-September 2016***:

- a. Certification Form DF-117 signed as fund user
- b. DFB report and supporting year-end financial reports
- c. Other supporting documents and explanations related to year-end financial statements if requested by the fund administrator to reconcile the fund

1.8 Accounting and Budgeting Staff Responsibilities

As described in section 1.2, departments shall use their year-end financial reports as the basis for preparation of the past year portion of budget documents for the Governor's Budget.

*Due Dates will be updated in August 2016

1. General Instructions

The division of responsibility between accounting and budgeting staff is as follows:

- Accounting staff will use the year-end Budgetary/Legal financial reports to prepare the DFB report.
- Accounting staff will submit the DFB report and supporting year-end financial reports to their budget office for preparation of budget schedules and past year portion of the FCS.
- Budget staff will review the DFB report and supporting year-end reports and ensure information on the DFB report reconciles with information reported on budget documents.
- Budget staff will prepare the past year portion of the FCS.
- Accounting and budget staff will work together to reconcile the year-end financial reports to the past year portion of budget documents and resolve any differences prior to submitting the Fund Reconciliation Packet and budget schedules to Finance. If differences cannot be resolved, please contact the Fiscal Systems and Consulting Unit as soon as possible.
- If year-end financial reports are revised, accounting will inform budget staff to update the FCS accordingly and resubmit the FCS to Finance budgets.

1.9 Certification for Fund Requiring a DFB Report

Departments will certify that information provided to the Department of Finance reconciles to year-end financial reports submitted to the State Controller's Office (SCO). The department head or designee (designee may be delegated down one level, such as Chief Deputy Director, only) must use form DF-117, Certification of Past and Prior Year Information to certify:

- Past/prior year accounting/budgeting information for fiscal year 2015-16 has been reconciled to reflect full compliance with state law, and the information is accurate and reconciles between budgeting and accounting information, and
- Budgeting and accounting information provided to Finance reconciles to the year-end financial reports submitted to the State Controller's Office.

See Appendix 10.5 for a copy of form DF-117, Certification of Past and Prior Year Information.

1.10 Template and Instructions

Departments will prepare the DFB report, DFB Consolidated Worksheet, and FCS using this guide and templates provided on the Finance website at

<http://www.dof.ca.gov/accounting/Fund%20Reconciliation/>.

The templates and instructions are located in this guide at:

- Detailed Fund Balance (DFB) template and instructions – Section 3 and 4
- DFB Consolidated Worksheet – Section 5 and 6
- Fund Condition Statement – Section 9

1. General Instructions

1.11 Submission to Finance

The fund administrator will submit a Fund Reconciliation Packet to Finance. The Fund Reconciliation Packet for a Non-Shared fund will include the following:

1. Cover memo from department to Finance budget analyst, including departmental contact information for questions.
2. Form DF-117, Certification of Past and Prior Year Information.
3. Form DF-303, DFB report.
4. Supporting year-end financial reports for the DFB report. Data on supporting financial reports must be referenced to the DFB report.
5. Fund Condition Statement.

The Fund Reconciliation Packet for a Shared fund will include the following:

1. Cover memo from department to Finance budget analyst, including departmental contact information for questions.
2. Form DF-117, Certification of Past and Prior Year Information signed by the fund administrator.
3. DFB Consolidated Worksheet. See Section 6 for an example of the worksheet.
4. Form DF-303, DFB report for the fund administrator and supporting year-end financial reports.
5. Form DF-117, Certification of Past and Prior Year Information signed by fund users.
6. Forms DF-303, DFB reports received from fund users and supporting year-end financial reports.
7. Fund Condition Statement.

1.12 Mailing Address

Fund administrators should submit the Fund Reconciliation Packet to their Finance budget analyst at:

Department of Finance
915 L Street
Sacramento, CA 95814

1.13 Due Dates

The fund administrator of non-shared funds will submit the Fund Reconciliation Packet to Finance by **Mid-September 2016*** and the fund administrator of shared funds will submit the Fund Reconciliation Packet by **Late September 2016***.

*Due Dates will be updated in August 2016

1. General Instructions

Below is a summary of the important due dates for budgetary and accounting submissions:

- August 22 Budgetary/Legal year-end financial reports to SCO
- September 15 Revised year-end financial reports to SCO
- Mid-September* Non-Shared Fund Administrators submit fund packet to Finance
- Mid-September* Shared fund Users submit fund packet to Fund Administrator
- Late September* Shared Fund Administrators submit fund packet to Finance

1.14 Questions

For accounting questions or questions regarding the DFB report and instructions, please contact the FSCU Hotline at (916) 324-0385 or fscuhotline@dof.ca.gov.

For questions regarding CALSTARS reports used to support the DFB report, please contact the CALSTARS Hotline at (916) 327-0100 or Hotline@dof.ca.gov.

For budget questions, please contact your Finance budget analyst.

Frequently Asked Questions are in Section 11.

*Due Dates will be updated in August 2016

2. Memorandum to Finance

Memorandum

Date: September xx, 2016

To: Department of Finance
Mr./Ms. John Smith, Finance Budget Analyst
Unit Name
915 L Street
Sacramento, CA 95814

From: **Department Name (Org Number)**
Prepared by: Department Name (Org Number)
111 Oak Street
Sacramento, CA 95814
Name, Title, email address

Subject: FUND RECONCILIATION PACKET FOR 2017-18 GOVERNOR'S BUDGET
(PAST YEAR PORTION)

The following documents for the preparation of the past year portion of the 2017-18 Governor's Budget are enclosed:

FUND NAME (FUND NUMBER)

For Non-Shared Funds:

- A copy of this cover memo
- DF-117, Certification of Past and Prior Year Information
- DF-303 Detailed Fund Balance Report for the fiscal year ended June 30, 2016
- Supporting year-end financial reports for the fiscal year ended June 30, 2016. Data has been referenced to the DF-303 Detailed Fund Balance Report.
- Fund Condition Statement (past year portion)

For Shared Funds:

- A copy of this cover memo
- DF-117, Certification of Past and Prior Year Information (for fund administrator)
- Consolidated Detailed Fund Balance Worksheet for the fiscal year ended June 30, 2016
- DF-117, Certification of Past and Prior Year Information (for fund users)
- DF-303 Detailed Fund Balance Report for the fiscal year ended June 30, 2016 (for fund users and fund administrator)
- Supporting year-end financial reports for the fiscal year ended June 30, 2016. Data has been referenced to the DF-303 Detailed Fund Balance Report.
- Fund Condition Statement (past year portion)

Contact Person: Susan Smith
Phone No.: (916) 445-3434, Extension 1111
Email: Susan.Smith@daq.ca.gov

Signature of Department Head or Designee
Designee may be delegated down one level, such as Chief Deputy Director, only

3. DFB TEMPLATE

STATE OF CALIFORNIA
 DETAILED FUND BALANCE REPORT
 DF-303 (07/16)

7770 - Department Of Air Quality
 Detailed Fund Balance Report 1/
 9873 - Clear Environment Fund
 FY 2015-16 Actual
 (For 2017-18 Governor's Budget)

	Ref #	Sub-Totals	Fund Balance
A. BEGINNING FUND BALANCE July 1, 2015 2/			\$0.00
B. PRIOR YEAR ADJUSTMENTS			
2013-14 Expenditures (G/L 9000 or 9893)	0.00		
2013-14 Scheduled Reimbursements (G/L 8100 or 9893)	0.00		
2014-15 Expenditures (G/L 9000 or 9893)	0.00		
2014-15 Scheduled Reimbursements (G/L 8100 or 9893)	0.00		
2014-15 Revenues (G/L 8000 or 9892)	0.00		
Refunds to Reverted Appn (G/L 9891)	0.00	0.00	
C. FUND ASSESSMENT ADJUSTMENTS			
DOF - FSCU Assessments (FY 2015-16)	0.00		
SCO - GAAP Assessments (FY 2015-16)	0.00		
SCO - MyCalPAYS Assessments (FY 2015-16)	0.00	0.00	
Total Prior Year Adjustments for the Fund Condition Statement		0.00	
Adjustment to Align FCS and Financial Reports 2/		0.00	0.00
ADJUSTED BEGINNING BALANCE			0.00
D. REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues (G/L 8000):			
(Select Revenue Code and Name)	0.00		
(Select Revenue Code and Name)	0.00		
(Select Revenue Code and Name)	0.00		
(Select Revenue Code and Name)	0.00	0.00	
Transfers and Other Adjustments			
Operating Transfers From xxxx Fund ##### per GC xx	0.00		
Operating Transfers To xxxx Fund ##### per GC xx	0.00	0.00	
Total Revenues, Transfers, and Other Adjustments		0.00	0.00
TOTAL RESOURCES			0.00
E. EXPENDITURES AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
Expenditures (G/L 9000):			
State Operations - Support	0.00		
Scheduled Reimbursements (G/L 8100)	0.00		
Local Assistance	0.00		
Scheduled Reimbursements (G/L 8100)	0.00		
Capital Outlay	0.00		
Scheduled Reimbursements (G/L 8100)	0.00	0.00	
Statewide Assessments			
FI\$Cal Assessments (FY 2015-16)	0.00	0.00	
Expenditures Adjustments:			
Other Sources (G/L 9830)	0.00	0.00	
Total Expenditures and Expenditure Adjustments		0.00	0.00
F. Ending Fund Balance as of June 30, 2016 (must reconcile to Report 8, see 3/ below)			\$0.00

	Ref #	Sub-Totals	Fund Balance
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NOTES:

1/ The Detailed Fund Balance (DFB) Report will be used by the fund administrator of non-shared funds and users of shared funds to reconcile accounting data to budgetary data. See section 1.6.
 For **non-shared funds**, the fund administrator will use the DFB report to prepare the past year portion of the Fund Condition Statement (FCS) for the 2017-18 Governor's Budget.
 For **shared funds**, the fund administrator will consolidate all the DFB reports received from fund users and prepare a DFB Consolidated Worksheet. The consolidated worksheet will be used to prepare the past year portion of the FCS. See sections 5 and 6.

2/ ** Enter an adjustment to align the FCS and year-end financial reports if the beginning balance per financial reports does not match the beginning fund balance per past year column of the 2017-18 Governor's Budget** and the difference requires an adjustment to the department's accounting records.
 Explain the reason for the PY adjustment in a footnote to the DFB report and provide supporting documentation. The sum of the PY adjustment and the beginning fund balance per financial reports should equal the beginning balance per Governor's Budget.
 Note: Any difference in beginning fund balance that does not meet this criterion should be resolved in conjunction with Finance.

3/ **Ending Fund Balance in Section F must reconcile to Report 8, Post Closing Trial Balance:**

NON-SHARED FUND:			
DF-303 - Ending Fund Balance from Section F		A	\$ -
Report 8 - Balance in GL 5530, Fund Balance Unappropriated at 6/30/16 (*reverse sign)		B	
Difference (should be \$0)		A-B = \$0	\$ -

SHARED FUND USER:			
DF-303 - Ending Fund Balance from Section F		A	\$ -
Report 8 - Balance in GL 5570, Fund Balance Clearing at 6/30/16 (*reverse sign)	B	\$ -	
Add - Year-to-date activity in GL 1140, Cash in State Treasury (per Trial Balance of GL Accounts, e.g., CALSTARS G01 Report)	C		B+C=D ↓ -
Difference (should be \$0)		A-D = \$0	\$ -

4. Instructions - Detailed Fund Balance (DFB) Report

These instructions describe the data required in the Detailed Fund Balance (DFB) report, Form DF-303. The DFB report should be completed by:

- The fund administrator of a non-shared fund, and
- All fund users of a shared fund

For a shared fund, fund users will prepare a DFB report to show their activity in the fund. The shared fund administrator will also complete a DFB report to report their activity in the shared fund. However, in order to reconcile and report activity for a shared fund as a whole, the shared fund administrator will prepare a second report, the DFB consolidated worksheet.

See section 1.6, Fund Users' Responsibilities; section 1.7, Shared Funds and section 6, DFB consolidated worksheet instructions.

Use the DFB report template provided on the Finance website at <http://www.dof.ca.gov/accounting/Fund%20Reconciliation/>. The template contains formulas which will calculate sub-totals and grand totals. Insert lines as needed to list all fund revenues, transfers, expenditures and prior year adjustments. When inserting lines, verify that the formulas built into the template are generating correct sub-totals and totals. The template provides drop-down lists for department name and number; fund name and number and revenue receipt codes.

DFB Report Section	Financial Data Required and Reference Source
<p>4.1 A - Beginning Fund Balance</p>	<p>Non-Shared Fund Use the balance in GL account 5530-Fund Balance Unappropriated from last year's Report 8, Post Closing Trial Balance. You may also use the beginning fund balance from Report 9, Analysis of Change in Fund Balance.</p> <p>The beginning fund balance should match the ending balance in the past year column of the Fund Condition Statement (FCS) for the FY 2016-17 Governor's Budget. The beginning fund balance should also match the beginning balance in the past year column of the FCS for the FY 2017-18 Governor's Budget when the FCS is prepared by the department's budget staff.</p> <p>Research and resolve any difference in the beginning fund balance. See section 4.2 and discussion of adjustment to align the FCS and financial reports.</p> <p>Shared Fund User Use the balance in GL account 5570-Fund Balance Clearing Account from last year's Report 8, Post Closing Trial Balance. You may also use the beginning fund balance from Report 9, Analysis of Change in Fund Balance</p>
<p>4.2 B - Prior Year Adjustment</p>	<p>A prior year adjustment is an adjustment for the difference between accruals (including encumbrances) previously made and actual expenditures, transfers, or revenues. See description below for each type of prior year adjustment.</p> <p>Expenditures Use Report 6 (B06) for CALSTARS (use opposite sign). Report 15 for Non-CALSTARS.</p> <p>Prior Year Adjustment should include adjustments for any characters - state operations, local assistance, capital outlay, and unclassified.</p>

4. Instructions - Detailed Fund Balance (DFB) Report

<p>4.2 B - Prior Year Adjustment (cont'd)</p>	<p>List prior year scheduled reimbursements below the corresponding prior year expenditure line, if applicable. This method of presentation will match the format of the FCS which shows reimbursements netted against expenditures.</p> <p>Note: When listing prior year adjustments for expenditures and scheduled reimbursements, use the opposite sign from the financial reports. For example, if Report 6 or Report 15 shows prior year expenditure amount of -\$2,000, list this amount as \$2,000 in the prior year adjustment section. (Negative expenditures have a positive impact on the fund balance which is why they are added back.)</p> <p>Multi-Year appropriations (continuing and continuous) Multi-year appropriations are appropriations that have more than one year of encumbrance availability (e.g., capital outlay and continuous appropriations). To identify the amount and section of the DFB to record expenditures:</p> <ol style="list-style-type: none"> 1. Determine the encumbrance availability period. May use SCO Agency Reconciliation Report (aka Tab Run) as a source. 2. If past the encumbrance availability period (i.e., 6-30-15), enter the total amount of budgetary expenditures incurred from 7-1-15 to 6-30-16 in the Prior Year Adjustment Section. 3. If not past the encumbrance availability period (i.e., 6-30-15), enter the total amount of budgetary expenditures incurred from 7-1-15 to 6-30-16 in the Expenditure Section. <p>Note: There may be exceptions. Consult with your Finance budget analyst to determine if appropriate.</p> <p>Transfers Use Report 6 (B06) for CALSTARS (use opposite sign). Use Report 15 for Non-CALSTARS (use opposite sign).</p> <p>Revenues Use Q25 or Report 4 (Q26) for CALSTARS (use same sign). Use Report 15 for Non-CALSTARS (use opposite sign).</p> <p>Refunds to Reverted Appropriations Use Report 7 (G02) for CALSTARS (use same sign). Use Report 15 for Non-CALSTARS (use opposite sign).</p> <p>Non-Governmental Cost Funds – For CALSTARS, use Report 6 (B06) to obtain prior year adjustments. For Non-CALSTARS, use Report 9 to obtain total prior year adjustments.</p>
<p>4.2 C–Fund Assessment Adjustments</p>	<p>Statewide Assessments Use Report 9 (G04) for CALSTARS (use opposite sign). Use Report 15 for Non-CALSTARS (use opposite sign).</p> <p>Fund administrators of shared and non-shared funds are required to record all statewide assessments for their respective funds using the SCO JE as a source document.</p>

4. Instructions - Detailed Fund Balance (DFB) Report

<p>4.2 C–Fund Assessment Adjustments (cont'd)</p>	<p>The four types of statewide assessments are: Finance-FSCU, SCO-GAAP, SCO-MyCalPAYS, and FI\$Cal. Statewide assessments are reported on the DFB report and the FCS as follows:</p> <ul style="list-style-type: none"> • Statewide assessments for Finance-FSCU, SCO-GAAP, and SCO-MyCalPAYS are reported in Section C, Fund Adjustments of the DFB report to match the presentation of the assessments on the FCS. On the FCS, the Finance-FSCU, SCO-GAAP, and SCO-MyCalPAYS assessments are reported as a prior year adjustment for this purpose due to Finance’s current system and processes. • Statewide assessments for FI\$Cal are reported in Section E, Expenditures on the DFB report to match the presentation of the assessments on the FCS. <p>Adjusted Beginning Balance As described above, the beginning fund balance is adjusted for prior year adjustments and fund assessment adjustments. However, departments may have to report an additional adjustment in section C in order to align the FCS and financial reports.</p> <p>Adjustment to Align FCS and Financial Reports Enter an adjustment to align the FCS and financial reports if the beginning balance per financial reports does not match the ending fund balance per past year column of the 2016-17 Governor's Budget and the difference requires an adjusting entry in the department’s accounting records.</p> <p>Explain the reason for the PY adjustment in a footnote to the DFB report and provide supporting documentation. The sum of the PY adjustment and the beginning fund balance per financial reports should equal the beginning balance per Governor’s Budget. Any difference in beginning fund balance that does not meet this criterion should be resolved in conjunction with Finance.</p>
<p>4.3 D- Revenues, Transfers and Other Adjustments</p>	<p>Revenue Use Report 4 (Q26) (same sign) or Report 9 (G04) (same sign) for CALSTARS. Use Report 9 (same sign) or Report 15 for Non-CALSTARS (use opposite sign).</p> <p>List revenue by receipt code. Use the drop-down menu to select the appropriate source code and title. List contains FI\$Cal Chart of Accounts values with the Uniform Codes Manual value in parenthesis.</p> <p>Transfers and Other Adjustments Use Report 6 (B06) for CALSTARS (use opposite sign). Use Report 9 or 15 for Non-CALSTARS (use opposite sign).</p> <p>Enter FY 2015-16 Operating Transfers In and Operating Transfers Out. Enter each transfer on a separate line, indicating the other fund receiving or disbursing the transfer and the transfer authority. Also, indicate the authority for transfers relating to loan repayments. Revenues and transfers should match what is reported on past year budget documents.</p> <p>Revenues, transfers, and loans reported in year-end financial statements should reconcile to what will be reported in Hyperion for the past year. Once the 2016-17 Budget is enacted, the final amounts for 2015-16 will be rolled over in</p>

4. Instructions - Detailed Fund Balance (DFB) Report

<p>4.3 D- Revenues, Transfers and Other Adjustments (cont'd)</p>	<p>Hyperion and become the starting point for the new past year. Departments will be provided instructions to report incremental changes and complete the past year amounts. The rolled over amounts plus the incremental changes should equal to or reconcile to actual amounts reported in the year-end financial statements (i.e., Report 4, 6, or 15). Budget letters will be issued by Finance to provide instructions on the rollover process and methods to provide incremental changes to 2015-16 amounts.</p>
<p>4.4 E- Expenditures and Expenditure Adjustments</p>	<p>Expenditures Use Report 6 (B06) (same sign) for CALSTARS. Use Report 9 (same sign) or Report 15 for Non-CALSTARS (use same sign).</p> <p>List expenditures by the organization code of departments that spend from the fund. List expenditures on separate lines for (1) State Operations, (2) Local Assistance, and (3) Capital Outlay.</p> <p>Expenditures reported in year-end financial statements should reconcile to what is reported for the past year.</p> <p>Multi-year appropriations Multi-year appropriations are appropriations that have more than one year of encumbrance availability (e.g., capital outlay appropriations and continuous appropriations). Generally, enter expenditures in this section where the appropriation is still within its period of availability (end of encumbrance date has not passed). Please see Section 4.2, Prior Year Adjustment.</p> <p>Statewide assessments Fund administrators of shared and non-shared funds are required to record all statewide assessments for their respective funds using the SCO JE as a source document. As described in section 4.2, C-Fund Assessment Adjustments, fund administrators are required to record the statewide assessments for FI\$Cal in section E-Expenditures. This presentation will match the FCS because FI\$Cal assessments are reported as expenditures on the FCS under organization code 8880.</p> <p>Note: Non-CALSTARS departments will have a difference between total GL 9000 Expenditures reported on the Report 15 and total State Operations Expenditures reported on the FCS by the total of FSCU and SCO GAAP assessments.</p> <p>Reimbursements List scheduled reimbursements below each corresponding expenditure line, if applicable. This method of presentation will match the format of the FCS which shows reimbursements netted against expenditures.</p> <p>Expenditure Adjustments Use Report 9 (G04) for CALSTARS or Report 15 for Non-CALSTARS to enter any amounts for GL 9xxx accounts that have not been reported above (e.g., GL 9830 – Other Sources).</p>

4. Instructions - Detailed Fund Balance (DFB) Report

4.5 F- Ending Fund Balance

The DFB report template will calculate the ending fund balance which should be validated to year-end financial reports as follows:

Non-shared fund

Use the balance in GL account 5530-Fund Balance Unappropriated from FY 14-15 Report 8, Post Closing Trial Balance or the ending fund balance from Report 9, Analysis of Change in Fund Balance. The ending fund balance on the DFB report should match the ending balance on the FCS.

Shared Fund User

Use the balance in GL account 5570-Fund Balance Clearing from FY 14-15 Report 8, Post Closing Trial Balance and add the FY 14-15 year- to- date activity in GL 1140, Cash in State Treasury per the Trial Balance of General Ledger Accounts (for example, the G01 report for CALSTARS departments). Shared fund users will validate their portion of current year activity in the shared fund.

Note: The shared fund administrator will validate the beginning and ending fund balance for the fund as a whole. See section 6, DFB Consolidated Worksheet instructions. The shared fund administrator will validate the beginning and ending fund balance by adding the balance in GL 5570, Fund Balance Clearing account for all fund users, and the GL 1140 balance for the fund per the SCO's Fund Reconciliation Report.

Note 3 of the DFB report provides a validation matrix to assist non-shared fund administrators and shared fund users to reconcile the ending fund balance to the year-end financial reports.

3/ Ending Fund Balance in Section F must reconcile to Report 8, Post Closing Trial Balance:		
NON-SHARED FUND:		
DF-303 - Ending Fund Balance from Section F	A	\$ -
Report 8 - Balance in GL 5530, Fund Balance Unappropriated at 6/30/16 (*reverse sign)	B	
Difference (should be \$0)	A-B = \$0	\$ -
SHARED FUND USER:		
DF-303 - Ending Fund Balance from Section F	A	\$ -
Report 8 - Balance in GL 5570, Fund Balance Clearing at 6/30/16 (*reverse sign)	B	\$ -
Add - Year-to-date activity in GL 1140, Cash in State Treasury (per Trial Balance of GL Accounts, e.g., CALSTARS G01 Report)	C	B+C=D ↓
Difference (should be \$0)	A-D = \$0	\$ -

After accounting staff have completed the DFB report, budget staff will prepare the FCS. See section 7.3 for an example of a FCS for a non-shared fund. The example on page 14 illustrates how information from the DFB report will flow to the FCS. Differences between accounting and budgeting data should be researched and resolved by departmental staff before the DFB report packet, including the FCS, is submitted to Finance.

4. Instructions - Detailed Fund Balance (DFB) Report

4.6 DFB REPORT REFERENCED TO YEAR END FINANCIAL REPORTS						
STATE OF CALIFORNIA DETAILED FUND BALANCE REPORT DF-303 (07/16)		7770 - Department Of Air Quality Detailed Fund Balance Report 1/ 9873 - Clear Environment Fund FY 2015-16 Actual (For 2017-18 Governor's Budget)				
	Ref #	Sub-Totals	Fund Balance	CALSTARS Rpt#	Non-CALSTARS Rpt#	Additional Information
A. BEGINNING FUND BALANCE July 1, 2015 2/	1		\$30,025,683.74	Rpt 9 or PY Rpt 8	PY Rpt 8	Beginning balance should match FCS
B. PRIOR YEAR ADJUSTMENTS						
2013-14 Expenditures (G/L 9000 or 9893)	1,349,789.29	2		Rpt 6 (B06)	Rpt 15	PY adjustments are adjustments for the difference between previous accruals (including encumbrances) and actual expenditures, transfers, or revenues for prior year(s).
2013-14 Scheduled Reimbursements (G/L 8100 or 9893)	-150.00	3				
2014-15 Expenditures (G/L 9000 or 9893)	2,761,614.16	4				
2014-15 Scheduled Reimbursements (G/L 8100 or 9893)	67,159.40	5				
2014-15 Revenues (G/L 8000 or 9892)	2,930,024.29	6				
Refunds to Reverted Appn (G/L 9891)	38,297.03	7	7,146,734.17			
C. FUND ASSESSMENT ADJUSTMENTS						
DOF - FSCU Assessments (FY 2015-16)	-1,624.81	8		Rpt 9	Rpt 15	Current fund assessments
SCO - GAAP Assessments (FY 2015-16)	-243.38	9				
SCO-My CalPAYS Assessments (FY 2015-16)	-100.00	10	-1,968.19			
Total Prior Year Adjustments for the Fund Condition Statement			7,144,765.98			Footnote explanation & provide support
Adjustment to Align FCS and Financial Reports 2/			0.00			
ADJUSTED BEGINNING BALANCE			37,170,449.72			
D. REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS						
Revenues (G/L 8000):						
4129600 OTHER REGULATORY TAXES (1212)	23,334,763.62			Rpt 4	Rpt 4 or Rpt 15	Revenues Code, titles and amounts must agree with Hyperion Schedule of Revenues, Transfers, and Loans.
4129200 OTHER REGULATORY FEES (1256)	42,883,785.57					
4129400 OTHER REGULATORY LICENSES AND PERMITS (1257)	13,574,798.19					
4121200 DELINQUENT FEES (1259)	233,872.12					
4140000 SALES OF DOCUMENTS (1412)	17,200.00	11	80,044,419.50			
Total Revenues, Transfers, and Other Adjustments			118,364,710.50			
TOTAL RESOURCES			155,535,160.22			
E. EXPENDITURES AND EXPENDITURE ADJUSTMENTS						
Expenditures:						
Expenditures (G/L 9000):						
State Operations - Support	80,061,988.39	13		Rpt 6	Rpt 6 or Rpt 15	Expenditures amounts must agree with Hyperion Reports.
Scheduled Reimbursements (G/L 8100)	-178,440.00	14				
Local Assistance	33,271,649.28	15				
Scheduled Reimbursements (G/L 8100)	0.00					
Capital Outlay	0.00					
Scheduled Reimbursements (G/L 8100)	0.00		113,155,197.67			
Statewide Assessments				Rpt 9	Rpt 15	
F\$Cal Assessments (FY 2015-16)	225,000.00	16	225,000.00			
Expenditures Adjustments:						
Other Sources (G/L 9830)	-352,298.48	17	-352,298.48	Rpt 9	Rpt 15	GL 9830 is summary acct of other financing sources
Total Expenditures and Expenditure Adjustments			113,027,899.19			
F. Ending Fund Balance as of June 30, 2016 (must reconcile to Report 8, see 3/ below) 18			\$42,507,261.03	Rpt 8 see 3/	Rpt 8 see 3/	Use validation matrix in item 3/ below

4. Instructions - Detailed Fund Balance (DFB) Report

NOTES:			
1/	<p>The Detailed Fund Balance (DFB) Report will be used by the fund administrator of non-shared funds and users of shared funds to reconcile accounting data to budgetary data. See section 1.6.</p> <p>For non-shared funds, the fund administrator will use the DFB report to prepare the past year portion of the Fund Condition Statement (FCS) for the 2017-18 Governor's Budget.</p> <p>For shared funds, the fund administrator will consolidate all the DFB reports received from fund users and prepare a DFB Consolidated Worksheet. The consolidated worksheet will be used to prepare the past year portion of the FCS. See sections 5 and 6 for worksheet instructions.</p>		
2/	<p>** Enter an adjustment to align the FCS and financial reports if the beginning balance per financial reports does not match the beginning fund balance per past year column of the 2017-18 Governor's Budget** <u>and</u> the difference requires an adjustment to the department's accounting records.</p> <p>Explain the reason for the PY adjustment in a footnote to the DFB report and provide supporting documentation. The sum of the PY adjustment and the beginning fund balance per financial reports should equal the beginning balance per Governor's Budget.</p> <p>Note: Any difference in beginning fund balance that does not meet this criterion should be resolved in conjunction with Finance.</p>		
3/ Ending Fund Balance in Section F must reconcile to Report 8 Post Closing Trial Balance:			
NON-SHARED FUND:			
	DF-303 - Ending Fund Balance from Section F	A	\$ -
	Report 8 - Balance in GL 5530, Fund Balance Unappropriated at 6/30/16 (*reverse sign)	B	
	Difference (should be \$0)	A-B = \$0	\$ -
SHARED FUND USER:			
	DF-303 - Ending Fund Balance from Section F	A	\$ -
	Report 8 - Balance in GL 5570, Fund Balance Clearing at 6/30/16 (*reverse sign)	B	\$ -
	Add - Year-to-date activity in GL 1140, Cash in State Treasury (per Trial Balance of GL Accounts, e.g., CALSTARS G01 Report)	C	B + C = D
	Difference (should be \$0)	A-D = \$0	\$ -

5. DFB CONSOLIDATED WORKSHEET TEMPLATE

**DFB CONSOLIDATED WORKSHEET
(07/16)**

**7770 - Department Of Air Quality
Shared Fund - DFB Consolidated Worksheet 1/
9873 - Clear Environment Fund
FY 2015-16 Actual
(For 2017-18 Governor's Budget)**

	Ref #	Sub-Totals	Fund Balance
A. BEGINNING FUND BALANCE July 1, 2015 2/			\$0.00
B. PRIOR YEAR ADJUSTMENTS			
Department #	0.00		
Department #	0.00	0.00	
C. FUND ASSESSMENT ADJUSTMENTS			
DOF - FSCU Assessments (FY 2015-16)	0.00		
SCO - GAAP Assessments (FY 2015-16)	0.00		
SCO - MyCalPAYS Assessments (FY 2015-16)	0.00	0.00	
Total Prior Year Adjustments for the Fund Condition Statement		0.00	
Adjustment to Align FCS and Financial Reports 2/		0.00	0.00
ADJUSTED BEGINNING BALANCE			0.00
D. REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues (G/L 8000):			
(Select Revenue Code and Name)	0.00		
(Select Revenue Code and Name)	0.00		
(Select Revenue Code and Name)	0.00	0.00	
Transfers and Other Adjustments			
Operating Transfers From xxxx Fund ##### per GC xx	0.00		
Operating Transfers To xxxx Fund ##### per GC xx	0.00	0.00	
Total Revenues, Transfers, and Other Adjustments		0.00	0.00
TOTAL RESOURCES			0.00
E. EXPENDITURES AND EXPENDITURE ADJUSTMENTS			
Expenditures: Department #			
Expenditures (G/L 9000):			
State Operations - Support	0.00		
Scheduled Reimbursements (G/L 8100)	0.00		
Local Assistance	0.00		
Scheduled Reimbursements (G/L 8100)	0.00		
Capital Outlay	0.00		
Scheduled Reimbursements (G/L 8100)	0.00	0.00	
Expenditures: Department #			
Expenditures (G/L 9000):			
State Operations - Support	0.00		
Scheduled Reimbursements (G/L 8100)	0.00		
Local Assistance	0.00		
Scheduled Reimbursements (G/L 8100)	0.00		
Capital Outlay	0.00		
Scheduled Reimbursements (G/L 8100)	0.00	0.00	
Statewide Assessments			
FI\$Cal Assessments (FY 2015-16)	0.00	0.00	
Expenditures Adjustments:			
Other Sources (G/L 9830)	0.00	0.00	
Total Expenditures and Expenditure Adjustments		0.00	0.00
F. Ending Fund Balance as of June 30, 2016 (must reconcile to Report 8, see 3/ below)			\$0.00

	Ref #	Sub-Totals	Fund Balance
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NOTES:

1/ The DFB Consolidation Worksheet will be used by a shared fund administrator to consolidate the DFB reports submitted by the users of a shared fund and compile a fund report for the fund as a whole. See section 1.7. The shared fund administrator will use the consolidated worksheet to prepare the past year portion of the FCS (see section 6.)

2/ **** Enter an adjustment to align the FCS and financial reports if the beginning balance per financial reports does not match the beginning fund balance per past year column of the 2017-18 Governor's Budget**** and the difference requires an adjustment to the department's accounting records.
Explain the reason for the PY adjustment in a footnote to the DFB report and provide supporting documentation. The sum of the PY adjustment and the beginning fund balance per financial reports should equal the beginning balance per Governor's Budget.
Note: Any difference in beginning fund balance that does not meet this criterion should be resolved in conjunction with Finance.

3/ **Ending Fund Balance in Section F must reconcile to Report 8, Post Closing Trial Balance:**
The Shared Fund Administrator will reconcile the Ending Fund Balance in Section F to Fund Users Report 8, Post Closing Trial Balance and SCO's GL 1140 balance using the matrix below.

Report 8 - Balance in GL 5570, Fund Balance Clearing as of 6/30/16 for fund users (*reverse sign):		
Department # and name	A	
Department # and name	B	
Department # and name	C	
Report 8 - Total of GL 5570 for all Fund Users	A+B+C=D	\$ -
Add: SCO's GL 1140, Cash In State Treasury (per SCO Fund Reconciliation Rpt)	E	
Ending Fund Balance	D+E=F	\$ -
DFB Consolidated Worksheet -- Ending Fund Balance from Section F	G	\$ -
Difference (should be \$0)	F-G=\$0	\$ -

6. Instructions – DFB Consolidated Worksheet (for Shared Funds)

These instructions describe the data required in the DFB **Consolidated** worksheet. As described in section 1.7 Shared Funds, a shared fund administrator will prepare the DFB consolidated worksheet using the information provided by fund users. It is the fund administrator's responsibility to ensure the overall fund reconciles to the DFB and year-end financial reports submitted by fund users. The shared fund administrator will use the DFB consolidated worksheet to prepare the FCS and submit the fund reconciliation packet to Finance.

Use the DFB Consolidated worksheet template provided on the Finance website at <http://www.dof.ca.gov/accounting/Fund%20Reconciliation/>. The template contains formulas which will calculate sub-totals and grand totals. Insert lines as needed to list all fund revenues, transfers, expenditures and prior year adjustments. When inserting lines, verify that the formulas built into the template are generating correct sub-totals and totals. The template provides drop-down lists for department name and organization code; fund name and number and revenue receipt codes.

DFB Consolidated Worksheet	Financial Data Required and Reference Source
<p>6.1 A-Beginning Fund Balance</p>	<p>Use the balance in GL account 5570-Fund Balance Clearing Account from last year's Report 8, Post Closing Trial Balance for all fund users plus the ending balance in GL 1140, Cash in State Treasury from SCO's Fund Reconciliation Report as of 6/30/16. The shared fund administrator can use the validation matrix in section 6.5 F. Ending Fund Balance to derive the beginning fund balance. The beginning and ending fund balance can be validated using the same methodology.</p> <p>The beginning fund balance must match the ending balance in the past year column of the FCS for the FY 2016-17 Governor's Budget. Research and resolve any difference in the beginning fund balance. See section 6.2 and discussion of adjustment to align the FCS and financial reports.</p>
<p>6.2 B-Prior Year Adjustment</p>	<p>Enter the total prior year adjustment from each fund user DFB Report. Refer to section 4.2B for the types of prior year adjustments reported by fund users.</p>
<p>6.2 C-Fund Assessment Adjustments</p>	<p>Statewide Assessments Enter the statewide assessments from the shared fund administrator's DFB report. See section 4.2 Statewide Assessments in the DFB report instructions.</p> <p>Fund administrators of shared and non-shared funds are required to record all statewide assessments for their respective funds using the SCO JE as a source document. The four types of statewide assessments are: Finance-FSCU, SCO-GAAP, FI\$Cal and SCO-MyCalPAYS.</p> <p>Adjusted Beginning Balance As described above, the beginning fund balance is adjusted for prior year adjustments and fund assessment adjustments.</p> <p>However as described in the next section, departments may have to report an additional adjustment in section C in order to align the FCS and financial reports.</p> <p>Adjustment to Align FCS and Financial Reports Enter an adjustment to align the FCS and financial reports if the beginning balance per financial reports does not match the ending fund balance per past year column</p>

6. Instructions – DFB Consolidated Worksheet (for Shared Funds)

<p>6.2 C–Fund Assessment Adjustments (cont'd)</p>	<p>of the 2016-17 Governor's Budget and the difference requires an adjustment to the department's financial records.</p> <p>In a footnote on the DFB report, explain the PY adjustment and reconcile the beginning balance per Governor's Budget to the sum of beginning balances per financial reports plus the PY adjustment amount. Adjustments to align FCS and financial reports must be explained and supporting documentation must be provided.</p> <p>Any difference in beginning fund balance that does not meet this criterion should be resolved in conjunction with Finance.</p>																																	
<p>6.3 D- Revenues, Transfers, & Adjustments</p>	<p>Revenue Enter revenues, transfers and adjustments for each fund user from each fund user's DFB Report. Drop-down menu contains FI\$Cal Chart of Accounts values with the Uniform Codes Manual value in parenthesis.</p>																																	
<p>6.4 E-Expenditure & Adjustments</p>	<p>Expenditures Enter expenditure amounts by organization code from each fund users DFB Report.</p>																																	
<p>6.5 F- Ending Fund Balance</p>	<p>The DFB consolidated worksheet template will calculate the ending fund balance. The ending fund balance on the DFB consolidated worksheet should match:</p> <ol style="list-style-type: none"> 1) The ending balance in the past year column of the FCS for the FY 2017-18 Governor's Budget and 2) The ending fund balance reported in the year-end financial report, Report 8, Post Closing Trial Balance for all fund users plus the ending balance in GL 1140, Cash in State Treasury per SCO's Fund Reconciliation Report. <p>Note 3 of the DFB consolidated worksheet provides a validation matrix to assist fund administrators reconcile to the ending fund balance to the year-end financial reports of fund users.</p> <table border="1" data-bbox="444 1329 1524 1808"> <tr> <td colspan="3">3/ Ending Fund Balance in Section F must reconcile to Report 8, Post Closing Trial Balance:</td> </tr> <tr> <td colspan="3">The Shared Fund Administrator will reconcile the Ending Fund Balance in Section F to Fund Users Report 8, Post Closing Trial Balance and SCO's GL 1140 balance using the matrix below.</td> </tr> <tr> <td colspan="3">Report 8 - Balance in GL 5570, Fund Balance Clearing as of 6/30/16 for fund users (*reverse sign):</td> </tr> <tr> <td>Department # and name</td> <td style="text-align: right;">A</td> <td></td> </tr> <tr> <td>Department # and name</td> <td style="text-align: right;">B</td> <td></td> </tr> <tr> <td>Department # and name</td> <td style="text-align: right;">C</td> <td></td> </tr> <tr> <td>Report 8 - Total of GL 5570 for all Fund Users</td> <td style="text-align: right;">A+B+C=D</td> <td style="text-align: right;">\$ -</td> </tr> <tr> <td>Add: SCO's GL 1140, Cash In State Treasury (per SCO Fund Reconciliation Rpt)</td> <td style="text-align: right;">E</td> <td></td> </tr> <tr> <td>Ending Fund Balance</td> <td style="text-align: right;">D+E=F</td> <td style="text-align: right;">\$ -</td> </tr> <tr> <td>DFB Consolidated Worksheet -- Ending Fund Balance from Section F</td> <td style="text-align: right;">G</td> <td style="text-align: right;">\$ -</td> </tr> <tr> <td>Difference (should be \$0)</td> <td style="text-align: right;">F-G=\$0</td> <td style="text-align: right;">\$ -</td> </tr> </table>	3/ Ending Fund Balance in Section F must reconcile to Report 8, Post Closing Trial Balance:			The Shared Fund Administrator will reconcile the Ending Fund Balance in Section F to Fund Users Report 8, Post Closing Trial Balance and SCO's GL 1140 balance using the matrix below.			Report 8 - Balance in GL 5570, Fund Balance Clearing as of 6/30/16 for fund users (*reverse sign):			Department # and name	A		Department # and name	B		Department # and name	C		Report 8 - Total of GL 5570 for all Fund Users	A+B+C=D	\$ -	Add: SCO's GL 1140, Cash In State Treasury (per SCO Fund Reconciliation Rpt)	E		Ending Fund Balance	D+E=F	\$ -	DFB Consolidated Worksheet -- Ending Fund Balance from Section F	G	\$ -	Difference (should be \$0)	F-G=\$0	\$ -
3/ Ending Fund Balance in Section F must reconcile to Report 8, Post Closing Trial Balance:																																		
The Shared Fund Administrator will reconcile the Ending Fund Balance in Section F to Fund Users Report 8, Post Closing Trial Balance and SCO's GL 1140 balance using the matrix below.																																		
Report 8 - Balance in GL 5570, Fund Balance Clearing as of 6/30/16 for fund users (*reverse sign):																																		
Department # and name	A																																	
Department # and name	B																																	
Department # and name	C																																	
Report 8 - Total of GL 5570 for all Fund Users	A+B+C=D	\$ -																																
Add: SCO's GL 1140, Cash In State Treasury (per SCO Fund Reconciliation Rpt)	E																																	
Ending Fund Balance	D+E=F	\$ -																																
DFB Consolidated Worksheet -- Ending Fund Balance from Section F	G	\$ -																																
Difference (should be \$0)	F-G=\$0	\$ -																																

6. Instructions – DFB Consolidated Worksheet (for Shared Funds)

After accounting staff have prepared the DFB consolidated worksheet, budget staff will prepare the FCS. See section 8.3 for an example of a FCS for a shared fund. The example illustrates how information from the DFB consolidated worksheet flows to the FCS. Differences between accounting and budgeting data should be researched and resolved by departmental staff before the DFB report packet is submitted to Finance.

6. Instructions – DFB Consolidated Worksheet (for Shared Funds)

6.6 DFB CONSOLIDATED WORKSHEET REFERENCED TO SUPPORTING DOCUMENTS

DFB CONSOLIDATED WORKSHEET
(07/16)

7770 - Department Of Air Quality
Shared Fund - DFB Consolidated Worksheet 1/
9873 - Clear Environment Fund
FY 2015-16 Actual
(For 2017-18 Governor's Budget)

	Ref #	Sub-Totals	Fund Balance
A. BEGINNING FUND BALANCE July 1, 2015 2/			\$0.00
B. PRIOR YEAR ADJUSTMENTS			
Department #	0.00		
Department #	0.00	0.00	
C. FUND ASSESSMENT ADJUSTMENTS			
DOF - FSCU Assessments (FY 2015-16)	0.00		
SCO - GAAP Assessments (FY 2015-16)	0.00		
SCO - MYCalPAYS Assessments (FY 2015-16)	0.00	0.00	
Total Prior Year Adjustments for the Fund Condition Statement		0.00	
Adjustment to Align FCS and Financial Reports 2/		0.00	0.00
ADJUSTED BEGINNING BALANCE			0.00
D. REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues (G/L 8000):			
(Select Revenue Code and Name)	0.00		
(Select Revenue Code and Name)	0.00		
(Select Revenue Code and Name)	0.00	0.00	
Transfers and Other Adjustments			
Operating Transfers From xxx Fund ##### per GC xx	0.00		
Operating Transfers To xxx Fund ##### per GC xx	0.00	0.00	
Total Revenues, Transfers, and Other Adjustments		0.00	0.00
TOTAL RESOURCES			0.00
E. EXPENDITURES AND EXPENDITURE ADJUSTMENTS			
Expenditures: Department #			
Expenditures (G/L 9000):			
State Operations - Support	0.00		
Scheduled Reimbursements (G/L 8100)	0.00		
Local Assistance	0.00		
Scheduled Reimbursements (G/L 8100)	0.00		
Capital Outlay	0.00		
Scheduled Reimbursements (G/L 8100)	0.00	0.00	
Expenditures: Department #			
Expenditures (G/L 9000):			
State Operations - Support	0.00		
Scheduled Reimbursements (G/L 8100)	0.00		
Local Assistance	0.00		
Scheduled Reimbursements (G/L 8100)	0.00		
Capital Outlay	0.00		
Scheduled Reimbursements (G/L 8100)	0.00	0.00	
Statewide Assessments			
F\$Cal Assessments (FY 2015-16)	0.00	0.00	
Expenditures Adjustments:			
Other Sources (G/L 9830)	0.00	0.00	
Total Expenditures and Expenditure Adjustments		0.00	0.00
F. Ending Fund Balance as of June 30, 2016 (must reconcile to Report 8, see 3/ below)			\$0.00

Use PY adjustment sub-totals from fund user's DFB report.

Use revenues from fund user's DFB report.

Use expenditures from fund user's DFB report.

6. Instructions – DFB Consolidated Worksheet (for Shared Funds)

NOTES:	
1/	The DFB Consolidation Worksheet will be used by a shared fund administrator to consolidate the DFB reports submitted by the users of a shared fund and compile a fund report for the fund as a whole. See section 1.7. The shared fund administrator will use the consolidated worksheet to prepare the past year portion of the FCS (see section 6.)
2/	<p>** Enter an adjustment to align the FCS and financial reports if the beginning balance per financial reports does not match the beginning fund balance per past year column of the 2017-18 Governor's Budget** and the difference requires an adjustment to the department's accounting records.</p> <p>Explain the reason for the PY adjustment in a footnote to the DFB report and provide supporting documentation. The sum of the PY adjustment and the beginning fund balance per financial reports should equal the beginning balance per Governor's Budget. Note: Any difference in beginning fund balance that does not meet this criterion should be resolved in conjunction with Finance.</p> <p>**The department's budget staff will prepare the past year portion of the 2017-18 Governor's Budget. The beginning fund balance in the past year portion of the 2017-18 Governor's Budget will be the ending fund balance from past year portion of the 2016-17 Governor's Budget.</p>
3/	Ending Fund Balance in Section F must reconcile to Report 8, Post Closing Trial Balance.
The DFB Consolidated Worksheet is for Shared Funds:	
The Shared Fund Administrator will reconcile the Ending Fund Balance in Section F to GL 5570, Fund Balance Clearing account balance for all fund users as per Report 8, Post Closing Trial Balance.	
	Report 8 Balance in GL 5570, Fund Balance Clearing as of 6/30/16 for fund users (*reverse sign*):
	Department # and name \$ -
	Department # and name
	Department # and name
	Report 8 Total of GL 5570 for all Fund Users \$ -
	Add: SCO's GL 1140, Cash In State Treasury (per SCO's Fund Reconciliation Rpt)
	Ending Fund Balance \$ -
	DFB Consolidated Worksheet -- Ending Fund Balance from Section F \$ -
	Difference (should be \$0) \$ -

7. Non-Shared Fund Example

<u>Report Examples for Non-Shared Fund</u>	<u>Page</u>
7.1 DFB for Non-Shared Fund.....	25-26
7.2 Supporting Year-End Financial Reports.....	27-37
7.3 Fund Condition Example.....	38

7. NON-SHARED FUND EXAMPLE

STATE OF CALIFORNIA
 DETAILED FUND BALANCE REPORT
 DF-303 (07/16)

7770 - Department Of Air Quality
 Detailed Fund Balance Report 1/
 9873 - Clear Environment Fund
 FY 2015-16 Actual
 (For 2017-18 Governor's Budget)

		Ref #	Sub-Totals	Fund Balance
A. BEGINNING FUND BALANCE July 1, 2015 2/				
		1		\$30,025,683.74
B. PRIOR YEAR ADJUSTMENTS				
2013-14 Expenditures (G/L 9000 or 9893)	1,349,789.29	2		
2013-14 Scheduled Reimbursements (G/L 8100 or 9893)	-150.00	3		
2014-15 Expenditures (G/L 9000 or 9893)	2,761,614.16	4		
2014-15 Scheduled Reimbursements (G/L 8100 or 9893)	67,159.40	5		
2014-15 Revenues (G/L 8000 or 9892)	2,930,024.29	6		
Refunds to Reverted Appn (G/L 9891)	38,297.03	7	7,146,734.17	
C. FUND ASSESSMENT ADJUSTMENTS				
DOF - FSCU Assessments (FY 2015-16)	-1,624.81	8		
SCO - GAAP Assessments (FY 2015-16)	-243.38	9		
SCO - MyCalPAYS Assessments (FY 2015-16)	-100.00	10	-1,968.19	
Total Prior Year Adjustments for the Fund Condition Statement			7,144,765.98	
Adjustment to Align FCS and Financial Reports 2/			0.00	7,144,765.98
ADJUSTED BEGINNING BALANCE				37,170,449.72
D. REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS				
Revenues (G/L 8000):				
4129600 OTHER REGULATORY TAXES (1212)	23,334,763.62			
4129200 OTHER REGULATORY FEES (1256)	42,883,785.57			
4129400 OTHER REGULATORY LICENSES AND PERMITS (1257)	13,574,798.19			
4121200 DELINQUENT FEES (1259)	233,872.12			
4140000 SALES OF DOCUMENTS (1412)	17,200.00	11	80,044,419.50	
Transfers and Other Adjustments				
Operating Transfers From General Fund 0001 per GC xx	38,320,291.00	12		
Operating Transfers To xxxx Fund ##### per GC xx	0.00		38,320,291.00	
Total Revenues, Transfers, and Other Adjustments			118,364,710.50	118,364,710.50
TOTAL RESOURCES				155,535,160.22
E. EXPENDITURES AND EXPENDITURE ADJUSTMENTS				
Expenditures:				
Expenditures (G/L 9000):				
State Operations - Support	80,061,988.39	13		
Scheduled Reimbursements (G/L 8100)	-178,440.00	14		
Local Assistance	33,271,649.28	15		
Scheduled Reimbursements (G/L 8100)	0.00			
Capital Outlay	0.00			
Scheduled Reimbursements (G/L 8100)	0.00		113,155,197.67	
Statewide Assessments				
FI\$Cal Assessments (FY 2015-16)	225,000.00	16	225,000.00	
Expenditures Adjustments:				
Other Sources (G/L 9830)	-352,298.48	17	-352,298.48	
Total Expenditures and Expenditure Adjustments			113,027,899.19	113,027,899.19
F. Ending Fund Balance as of June 30, 2016 (must reconcile to Report 8, see 3/ below)			18	\$42,507,261.03

Ref # Sub-Totals Fund Balance

NOTES:

1/ The Detailed Fund Balance (DFB) Report will be used by the fund administrator of non-shared funds and users of shared funds to reconcile accounting data to budgetary data. See section 1.6.
 For **non-shared funds**, the fund administrator will use the DFB report to prepare the past year portion of the Fund Condition Statement (FCS) for the 2017-18 Governor's Budget.
 For **shared funds**, the fund administrator will consolidate all the DFB reports received from fund users and prepare a DFB Consolidated Worksheet. The consolidated worksheet will be used to prepare the past year portion of the FCS. See sections 5 and 6 for worksheet instructions.

2/ ** Enter an adjustment to align the FCS and financial reports if the beginning balance per financial reports does not match the beginning fund balance per past year column of the 2017-18 Governor's Budget** and the difference requires an adjustment to the department's accounting records.
 Explain the reason for the PY adjustment in a footnote to the DFB report and provide supporting documentation. The sum of the PY adjustment and the beginning fund balance per financial reports should equal the beginning balance per Governor's Budget.
 Note: Any difference in beginning fund balance that does not meet this criterion should be resolved in conjunction with Finance.

3/ **Ending Fund Balance in Section F must reconcile to Report 8 Post Closing Trial Balance:**

NON-SHARED FUND:

DF-303 - Ending Fund Balance from Section F	A	\$42,507,261.03
Report 8 - Balance in GL 5530, Fund Balance Unappropriated at 6/30/16 (*reverse sign)	B	42,507,261.03
Difference (should be \$0)	A-B = \$0	\$ -

SHARED FUND USER:

DF-303 - Ending Fund Balance from Section F	A	N/A
Report 8 - Balance in GL 5570, Fund Balance Clearing at 6/30/16 (*reverse sign)	B	\$ -
Add - Year-to-date activity in GL 1140, Cash in State Treasury (per Trial Balance of GL Accounts, e.g., CALSTARS G01 Report)	C	B+C=D
Difference (should be \$0)	A-D = \$0	\$ -

REPORT NO. 15 RECONCILIATION OF AGENCY ACCOUNTS WITH TRANSACTIONS PER STATE CONTROLLER
DEPARTMENT OF AIR QUALITY (7770)
CLEAR ENVIRONMENT FUND (9873)
FISCAL YEAR ENDED JUNE 30, 2016

	Reverse Prior Year				Apply Current Year		Transactions per 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) Reimbursements (8100)	(J) Revenue (8000)	(K) Refunds to Reverted Appropriations (9891)	(L) Prior Year Appropriation Adjustments (9893) 1/	(M) Prior Year Revenue Adjustments (9892) 2/	(N) Operating Transfers In (9811)	(O) Other Sources (9830)	(P) Statewide Assessments 3/
APPROPRIATION - STATE OPERATIONS																
ITEM 9873-001-7770, CHAPTER XX/15																
Program A	80,061,988.39						80,061,988.39	80,061,988.39	13							
Reimbursements	-178,440.00						-178,440.00	-178,440.00	14							
Local Assistance	33,271,649.28						33,271,649.28	33,271,649.28	15							
ITEM 9873-001-7770, CHAPTER XX/14																
Program A	-2,761,614.16						-2,761,614.16					-2,761,614.16	4			
Reimbursements	-67,159.40						-67,159.40					-67,159.40	5			
ITEM 9873-001-7770, CHAPTER XX/13																
Program A	-1,349,789.29						-1,349,789.29					-1,349,789.29	2			
Reimbursements	150.00						150.00					150.00	3			
Other Sources	-352,298.48						-352,298.48								-352,298.48	17
REVENUE FY 15/16																
4129600 Other Regulatory Taxes (121200)	-23,334,763.62						-23,334,763.62			-23,334,763.62	11					
4129200 Other Regulatory Fees (125600)	-42,883,785.57						-42,883,785.57			-42,883,785.57						
4129400 Other Regulatory Licenses and Permits (125700)	-13,574,798.19						-13,574,798.19			-13,574,798.19						
4121200 Delinquent Fees (125900)	-233,872.12						-233,872.12			-233,872.12						
4140000 Sales of Documents (141200)	-17,200.00						-17,200.00			-17,200.00						
REVENUE FY 14/15	-2,930,024.29						-2,930,024.29						-2,930,024.29	6		
Transfer from General Fund	-38,320,291.00						-38,320,291.00							-38,320,291.00	12	
REFUNDS TO REVERTED APPROP	-38,297.03						-38,297.03				-38,297.03	7				
DOF – FSCU Assessments	1,624.81						1,624.81	1,624.81	8							
SCO – GAAP Assessments	243.38						243.38	243.38	9							
FISCAL Assessments	225,000.00						225,000.00	225,000.00	16							
SCO - MyCalPays	100.00						100.00	100.00	10							
TOTALS	-12,481,577.29	0.00	0.00	0.00	0.00	0.00	-12,481,577.29	113,560,605.86	-178,440.00	-80,044,419.50	-38,297.03	-4,178,412.85	-2,930,024.29	-38,320,291.00	-352,298.48	0.00

Note the above example illustrates Report 15 for a non-CALSTARS department.
The Report 15 for a CALSTARS department submitting manual reports will show differences in the following columns.

1/ Prior Year Appropriation Adjustment (column L):

CALSTARS departments use GL 9000. (GL 9893 - Prior Year Appropriation Adjustments is not used in CALSTARS. Supplemental reports of expenditures and reimbursements by enactment year are produced to provide this information.)

2/ Prior Year Revenue Adjustment (column M):

CALSTARS departments use GL 8000. (GL 9892 - Prior Year Revenue Adjustments is not used in CALSTARS. Supplemental reports of revenues by enactment year are produced to provide this information.)

3/ Statewide Assessments (column P):

CALSTARS departments submitting manual reports will enter Statewide Assessments in column (P) only.

Refer to the CALSTARS Procedure Manual for further details.

7.3 FUND CONDITION STATEMENT EXAMPLE

7770 DEPARTMENT OF AIR QUALITY

FUND CONDITION STATEMENTS

		<u>2015-16*</u>
9873 Clear Environment Fund		
BEGINNING BALANCE	#1	\$ 30,026
Prior year adjustments	See 1/	<u>7,144</u>
Adjusted Beginning Balance		\$ 37,170
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS		
Revenues:		
4129600 Other Regulatory Taxes (1212)	See 2/ #11	23,335
4129200 Other Regulatory Fees (1256)		42,884
4129400 Other Regulatory Licenses and Permits (1257)		13,575
4121200 Delinquent Fees (1259)		234
4140000 Sale of Documents (1412)	↓	17
Transfers and Other Adjustments:		
FO0001 From General Fund, loan repayment per item xxx-xx-xxxx	#12	<u>38,320</u>
Total Revenues, Transfers, and Other Adjustments		<u>\$ 118,365</u>
Total Resources		\$ 155,535
EXPENDITURES AND EXPENDITURE ADJUSTMENTS		
Expenditures:		
7770 Department of Air Quality		
State Operations		79,500 #13 less #14 less #17
Local Assistance	#15	33,272
Capital Outlay		
8880 Financial Information System for CA (State Operations)	#16	<u>225</u>
Total Expenditures and Expenditure Adjustments		<u>\$ 113,028</u>
FUND BALANCE	#18	<u><u>\$ 42,507</u></u>

1/ Prior year adjustments is the "Total Prior Year Adjustment for the FCS" amount from the DFB.
 Rounding adjustments maybe necessary to reconcile the ending fund balance on FCS to the DFB.
 Rounding adjustments can be included in the PY adjustment amount on the FCS.
 In this example, the PY Adjustment on the FCS includes a \$1k rounding adjustment.
 (PY Adjustment on DFB is \$7,145. PY Adjustment on FCS is \$7,144)

2/ List FISCal Chart of Accounts codes from DF-303.

* Dollars in thousands, except in Salary Range.

8. Shared Fund Example

<u>Report Examples for Shared Fund</u>	<u>Page</u>
8.1 DFB Consolidated Worksheet.....	40-41
8.2 DFB for Shared Fund User #1.....	42-43
Supporting Year-End Financial Reports For Shared Fund User #1.....	44-56
DFB for Shared Fund User #2.....	57-58
Supporting Year-End Financial Reports For Shared Fund User #2.....	59-63
8.3 Fund Condition Example.....	64

8.1. DFB CONSOLIDATED WORKSHEET EXAMPLE

DFB CONSOLIDATED WORKSHEET
(07/16)

8770 - Department of Clean Air
Shared Fund - DFB Consolidated Worksheet 1/
7654 - Air Pollution Control Fund
FY 2015-16 Actual
(For 2017-18 Governor's Budget)

	Ref #	Sub-Totals	Fund Balance
A. BEGINNING FUND BALANCE July 1, 2015 2/	1		\$84,001,998.65
B. PRIOR YEAR ADJUSTMENTS			
Department # 8770		2,766,361.75	
Department # 9199		0.00	
		2,766,361.75	
C. FUND ASSESSMENT ADJUSTMENTS			
DOF - FSCU Assessments (FY 2015-16)		-1,631.87	
SCO - GAAP Assessments (FY 2015-16)		-250.68	
SCO - MyCalPAYS Assessments (FY 2015-16)		-1,000.00	
		-2,882.55	
Total Prior Year Adjustments for the Fund Condition Statement	2	2,763,479.20	
Adjustment to Align FCS and Financial Reports 2/		0.00	
ADJUSTED BEGINNING BALANCE			86,765,477.85
D. REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues (G/L 8000):			
4163000 INCOME FROM SURPLUS MONEY INVESTMENTS (1503)		213,451.31	
4171400 ESCHEAT OF UNCLAIMED CHECKS,WARRANTS,BONDS,&COUPON (1610)		428.00	
4172500 MISCELLANEOUS REVENUE (1614)		78.00	
	3	213,957.31	
Transfers and Other Adjustments			
Operating Transfers From xxxx Fund ##### per GC xx		0.00	
Operating Transfers To xxxx Fund ##### per GC xx		0.00	
		0.00	
Total Revenues, Transfers, and Other Adjustments		213,957.31	213,957.31
TOTAL RESOURCES			86,979,435.16
E. EXPENDITURES AND EXPENDITURE ADJUSTMENTS			
Expenditures: Department # 8770			
Expenditures (G/L 9000):			
State Operations - Support		10,533,997.32	
Scheduled Reimbursements (G/L 8100)	4	0.00	
Local Assistance		10,097,060.76	
Scheduled Reimbursements (G/L 8100)	5	0.00	
Capital Outlay		0.00	
Scheduled Reimbursements (G/L 8100)		0.00	
		20,631,058.08	
Expenditures: Department # 9199			
Expenditures (G/L 9000):			
State Operations - Support		106,323.64	
Scheduled Reimbursements (G/L 8100)	6	0.00	
Local Assistance		0.00	
Scheduled Reimbursements (G/L 8100)		0.00	
Capital Outlay		0.00	
Scheduled Reimbursements (G/L 8100)		0.00	
		106,323.64	
Statewide Assessments			
FI\$Cal Assessments (FY 2015-16)		88,800.00	
	7	88,800.00	
Total Expenditures and Expenditure Adjustments		20,826,181.72	20,826,181.72
F. Ending Fund Balance as of June 30, 2016 (must reconcile to Report 8, see 3/ below)	8		\$66,153,253.44

The Reference #'s on the DFB Consolidated Worksheet are used to cross reference amounts on the FCS in section 8.3

NOTES:

1/ The DFB Consolidation Worksheet will be used by a shared fund administrator to consolidate the DFB reports submitted by the users of a shared fund and compile a fund report for the fund as a whole. See section 1.7. The shared fund administrator will use the consolidated worksheet to prepare the past year portion of the FCS (see section 6.)

2/ ** Enter an adjustment to align the FCS and financial reports if the beginning balance per financial reports does not match the beginning fund balance per past year column of the 2017-18 Governor's Budget** and the difference requires an adjustment to the department's accounting records.
Explain the reason for the PY adjustment in a footnote to the DFB report and provide supporting documentation. The sum of the PY adjustment and the beginning fund balance per financial reports should equal the beginning balance per Governor's Budget.
Note: Any difference in beginning fund balance that does not meet this criterion should be resolved in conjunction with Finance.

3/ **Ending Fund Balance in Section F must reconcile to Report 8, Post Closing Trial Balance:**
The Shared Fund Administrator will reconcile the Ending Fund Balance in Section F to Fund Users Report 8, Post Closing Trial Balance and SCO's GL 1140 balance using the matrix below.

Report 8 - Balance in GL 5570, Fund Balance Clearing as of 6/30/16 for fund users (*reverse sign*):		
	Department # 8770 Dept. of Clean Air	\$ 66,260,581.70
	Department # 9199, Office of Environmental Enforcement	626.76
Report 8	Total of GL 5570 for all Fund Users	\$ 66,261,208.46
Add:	SCO's GL 1140, Cash In State Treasury (per SCO's Fund Reconciliation Rpt)	(107,955.02)
	Ending Fund Balance	\$ 66,153,253.44
	DFB Consolidated Worksheet -- Ending Fund Balance from Section F	\$ 66,153,253.44
	Difference (should be \$0)	\$ -

8.2 DFB SHARED FUND EXAMPLE - SHARED FUND USER #1

STATE OF CALIFORNIA
 DETAILED FUND BALANCE REPORT
 DF-303 (07/16)

8770 - Department Of Clean Air
 Detailed Fund Balance Report 1/
 7654 - Air Pollution Control Fund
 FY 2015-16 Actual
 (For 2017-18 Governor's Budget)

	Ref #	Sub-Totals	Fund Balance
A. BEGINNING FUND BALANCE July 1, 2015 2/	1		\$59,053,939.37
B. PRIOR YEAR ADJUSTMENTS			
2013-14 Expenditures (G/L 9000 or 9893)	2	1,898,666.16	
2013-14 Scheduled Reimbursements (G/L 8100 or 9893)		0.00	
2014-15 Expenditures (G/L 9000 or 9893)	3	865,695.59	
2014-15 Scheduled Reimbursements (G/L 8100 or 9893)		0.00	
2014-15 Revenues (G/L 8000 or 9892)		0.00	
Refunds to Reverted Appn (G/L 9891)	4	2,000.00	
		2,766,361.75	
C. FUND ASSESSMENT ADJUSTMENTS			
SCO-GAAP Assessments (FY 2015-16)	5	-250.68	
SCO - MyCalPAYS Assessments (FY 2015-16)	6	-1,000.00	
DOF-FSCU Assessments (FY 2015-16)	7	-1,631.87	
		-2,882.55	
Total Prior Year Adjustments for the Fund Condition Statement		2,763,479.20	
Adjustment to Align FCS and Financial Reports 2/		0.00	
ADJUSTED BEGINNING BALANCE			2,763,479.20
			61,817,418.57
D. REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues (G/L 8000):			
4163000 INCOME FROM SURPLUS MONEY INVESTMENTS (1503)		213,451.31	
4171400 ESCHEAT OF UNCLAIMED CHECKS,WARRANTS,BONDS,&COUPON (1610)		428.00	
4172500 MISCELLANEOUS REVENUE (1614)		78.00	
	8	213,957.31	
Transfers and Other Adjustments			
Operating Transfers From xxxx Fund ##### per GC xx		0.00	
Operating Transfers To xxxx Fund ##### per GC xx		0.00	
		0.00	
Total Revenues, Transfers, and Other Adjustments		213,957.31	213,957.31
TOTAL RESOURCES			62,031,375.88
E. EXPENDITURES AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
Expenditures (G/L 9000):			
State Operations - Support	9	10,533,997.32	
Scheduled Reimbursements (G/L 8100)		0.00	
Local Assistance	10	10,097,060.76	
Scheduled Reimbursements (G/L 8100)		0.00	
Capital Outlay		0.00	
Scheduled Reimbursements (G/L 8100)		0.00	
		20,631,058.08	
Statewide Assessments			
FI\$Cal Assessments (FY 2015-16)	11	88,800.00	
		88,800.00	
Expenditures Adjustments:			
Other Sources (G/L 9830)		0.00	
		0.00	
Total Expenditures and Expenditure Adjustments		20,719,858.08	20,719,858.08
F. Ending Fund Balance as of June 30, 2016 (must reconcile to Report 8, see 3/ below)			\$41,311,517.80

	Ref #	Sub-Totals	Fund Balance
NOTES:			
1/	The Detailed Fund Balance (DFB) Report will be used by the fund administrator of non-shared funds and users of shared funds to reconcile accounting data to budgetary data. See section 1.6. For non-shared funds , the fund administrator will use the DFB report to prepare the past year portion of the Fund Condition Statement (FCS) for the 2017-18 Governor's Budget. For shared funds , the fund administrator will consolidate all the DFB reports received from fund users and prepare a DFB Consolidated Worksheet. The consolidated worksheet will be used to prepare the past year portion of the FCS. See sections 5 and 6 for worksheet instructions.		
2/	** Enter an adjustment to align the FCS and financial reports if the beginning balance per financial reports does not match the beginning fund balance per past year column of the 2017-18 Governor's Budget** <u>and</u> the difference requires an adjustment to the department's accounting records. Explain the reason for the PY adjustment in a footnote to the DFB report and provide supporting documentation. The sum of the PY adjustment and the beginning fund balance per financial reports should equal the beginning balance per Governor's Budget. Note: Any difference in beginning fund balance that does not meet this criterion should be resolved in conjunction with Finance.		
3/	Ending Fund Balance in Section F must reconcile to Report 8 Post Closing Trial Balance:		
NON-SHARED FUND:			
		A	N/A
DF-303 - Ending Fund Balance from Section F			
Report 8 - Balance in GL 5530, Fund Balance Unappropriated at 6/30/16 (*reverse sign)		B	
Difference (should be \$0)		A-B = \$0	N/A
SHARED FUND USER:			
DF-303 - Ending Fund Balance from Section F		A	\$41,311,517.80
Report 8 - Balance in GL 5570, Fund Balance Clearing at 6/30/16 (*reverse sign) 12	B	\$ 66,260,581.70	
Add - Total year-to-date activity in GL 1140, Cash in State Treasury 13	C	\$ (24,949,063.90)	41,311,517.80
(per Trial Balance of GL Accounts, e.g., CALSTARS G01 Report)			
Difference (should be \$0)		A-D = \$0	\$ -

8.2 Supporting Year-End Reports for Shared Fund User #1

CSTARG04 8770 (DEST: AA SPEC) PY, ,1,0,0,2, ***** RUN:07/21/16 TIME:06.00
 PRIOR FISCAL YEAR: 2015 1(SEC)***** 2(BYFDT) FUND(ALL)*****

DEPARTMENT OF CLEAN AIR
 ANALYSIS OF CHANGE IN FUND BALANCE
 FOR THE FISCAL YEAR ENDED 06/30/16

REPORT 9

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*****		*****
SECTION :	00	
FUND :	7654 AIR POLLUTION CONTROL FUND	
FUND DETAIL:	00	

FUND BALANCE,	JULY 1, 2015	59,053,939.37 #1
ADDITIONS:		
8000	REVENUE/OPERATING REVENUE	213,957.31
9891	REFUNDS TO REVERTED APPROPRIATIONS	2,000.00
	TOTAL ADDITIONS	215,957.31
DEDUCTIONS:		
9000	OPERATING EXPENDITURES	17,866,696.33
	TOTAL DEDUCTIONS	17,866,696.33
ADJUSTMENTS TO FUND BALANCE:		
	GAAP REPORTING	250.68 #5
	FSCU ASSESSMENT	1,631.87 #7
	FISCAL INTERNAL SERVICES FUND	88,800.00 #11
	SCO MyCalPays	1,000.00 #6
	TOTAL ADJUSTMENTS	91,682.55
FUND BALANCE,	JUNE 30, 2016	41,311,518.20

I CERTIFY (OR DECLARE) UNDER PENALTY OF PERJURY THAT THE FOREGOING IS TRUE AND CORRECT AND THAT I HAVE NOT VIOLATED ANY OF THE PROVISIONS OF ARTICLE 4, CHAPTER 1, DIVISION 4, TITLE 1, GOVERNMENT CODE (COMMENCING WITH SECTION 1090).
 SUBSCRIBED AND EXECUTED THIS ____ DAY OF _____, 2016 AT SACRAMENTO, CALIFORNIA.

 SIGNATURE OF OFFICER
 I.M. DUNNE, CHIEF
 ACCOUNTING SECTION

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

SECTION : 00
 FUND : 7654 AIR POLLUTION CONTROL FUND
 FUND DETAIL : 00
 ENACTMENT YEAR: 2013
 REFERENCE : 001 BUDGET ACT SUPPORT

FFY	PROGRAM/CAT	AT	APPROPRIATION DESCRIPTION	APPROPRIATIONS (ADJUSTED)	EXPENDITURES*	ENCUMBRANCE/ ALLOCATED ENCUMBRANCE	PRIOR YEAR ENCUMBRANCE REVERSALS	BUDGETARY EXPENDITURES	BALANCE
REGULAR APPROPRIATIONS									
2013	20-00-000-000	00	AIR TESTING ENVIRONMENT	731,237.13	4,244.89	0.00	735,482.02	731,237.13-	0.00
TOTAL FOR REGULAR APPROPRIATIONS				731,237.13	4,244.89	0.00	735,482.02	731,237.13-	0.00
*TOTAL REFERENCE 001				731,237.13	4,244.89	0.00	735,482.02	731,237.13-	A 0.00

DEPARTMENT OF CLEAN AIR
 FINAL BUDGET REPORT
 AS OF 06/30/16

REPORT #6

PAGE 63

 SECTION : 00
 FUND : 7654 AIR POLLUTION CONTROL FUND
 FUND DETAIL : 00
 ENACTMENT YEAR: 2013
 REFERENCE : 111 BUDGET ACT LOCAL ASSISTANCE

FFY	PROGRAM/CAT	AT	APPROPRIATION DESCRIPTION	ENCUMBRANCE/ ALLOCATED ENCUMBRANCE	PRIOR YEAR ENCUMBRANCE REVERSALS	BUDGETARY EXPENDITURES	BALANCE
	APPROPRIATIONS (ADJUSTED)						
	EXPENDITURES*						
REGULAR APPROPRIATIONS							
2013 20-10-000-000 00	CLEAN ENERGY PROMOTION			0.00	1,229,391.88	1,167,429.03-	0.00
	1,167,429.03		61,962.85				
TOTAL FOR REGULAR APPROPRIATIONS				0.00	1,229,391.88	1,167,429.03-	0.00
	1,167,429.03		61,962.85				
*TOTAL REFERENCE 111				0.00	1,229,391.88	1,167,429.03-	B 0.00
	1,167,429.03		61,962.85				

2013 Prior Year Expenditures (A+B) = -1,898,666.16 #2

CSTARB06 8770 (DEST: AA SPEC) PY, ,1,0,0,2,
 PRIOR FISCAL YEAR: 2015 1(SEC)***** 2(BYFDT) FUND(ALL) GL(ALL)

***** RUN:07/21/16 TIME:06.00

DEPARTMENT OF CLEAN AIR
 FINAL BUDGET REPORT
 AS OF 06/30/16

REPORT #6

***** PAGE 64

SECTION : 00
 FUND : 7654 AIR POLLUTION CONTROL FUND
 FUND DETAIL : 00
 ENACTMENT YEAR: 2014
 REFERENCE : 001 BUDGET ACT SUPPORT

FFY	PROGRAM/CAT	AT	APPROPRIATION DESCRIPTION	ENCUMBRANCE/ ALLOCATED ENCUMBRANCE	PRIOR YEAR ENCUMBRANCE REVERSALS	BUDGETARY EXPENDITURES	BALANCE
REGULAR APPROPRIATIONS							
2014	20-00-000-000	00	AIR TESTING ENVIRONMENT				
	2,300,149.14-		404,554.89	439,006.61	1,765,132.45	921,570.95-	3,221,720.09-
TOTAL FOR REGULAR APPROPRIATIONS							
	2,300,149.14-		404,554.89	439,006.61	1,765,132.45	921,570.95-	3,221,720.09-
*TOTAL REFERENCE 001							
	2,300,149.14-		404,554.89	439,006.61	1,765,132.45	921,570.95-	C 3,221,720.09-

SECTION : 00
 FUND : 7654 AIR POLLUTION CONTROL FUND
 FUND DETAIL : 00
 ENACTMENT YEAR: 2014
 REFERENCE : 003 BUDGET ACT SUPPORT

FFY	PROGRAM/CAT	AT	APPROPRIATION DESCRIPTION	APPROPRIATIONS (ADJUSTED)	EXPENDITURES*	ENCUMBRANCE/ ALLOCATED ENCUMBRANCE	PRIOR YEAR ENCUMBRANCE REVERSALS	BUDGETARY EXPENDITURES	BALANCE
REGULAR APPROPRIATIONS									
2014		12	LOS ANGELES PROJECT	4,000.00-	0.00	0.00	0.00	0.00	4,000.00-
TOTAL FOR REGULAR APPROPRIATIONS				4,000.00-	0.00	0.00	0.00	0.00	4,000.00-
SCHEDULED REIMBURSEMENTS									
2014		90	SCHEDULED REIMBURSEMENTS	1,000.00	0.00	0.00	0.00	0.00	1,000.00
TOTAL FOR SCHEDULED REIMBURSEMENTS				1,000.00	0.00	0.00	0.00	0.00	1,000.00
*TOTAL REFERENCE 003				3,000.00-	0.00	0.00	0.00	0.00	3,000.00-

SECTION : 00
 FUND : 7654 AIR POLLUTION CONTROL FUND
 FUND DETAIL : 00
 ENACTMENT YEAR: 2014
 REFERENCE : 111 BUDGET ACT LOCAL ASSISTANCE

FFY	PROGRAM/CAT	AT	APPROPRIATION DESCRIPTION	APPROPRIATIONS (ADJUSTED)	EXPENDITURES*	ENCUMBRANCE/ ALLOCATED ENCUMBRANCE	PRIOR YEAR ENCUMBRANCE REVERSALS	BUDGETARY EXPENDITURES	BALANCE
REGULAR APPROPRIATIONS									
2014	20-10-000-000	00	CLEAN ENERGY PROMOTION	1,021,520.71-	5,319,612.46	2,910,747.63	8,174,484.73	55,875.36	965,645.35-
TOTAL FOR REGULAR APPROPRIATIONS				1,021,520.71-	5,319,612.46	2,910,747.63	8,174,484.73	55,875.36	965,645.35-
*TOTAL REFERENCE 111				1,021,520.71-	5,319,612.46	2,910,747.63	8,174,484.73	55,875.36	E 965,645.35-

2014 Prior Year Expenditures (C+D+E) = -865,695.59 #3

SECTION : 00
 FUND : 7654 AIR POLLUTION CONTROL FUND
 FUND DETAIL: 00

GLAN	ACCOUNT TITLE	DEBITS	CREDITS	GLAN
1110	GENERAL CASH	78.00	0.00	1110
1210	DEPOSITS IN SURPLUS MONEY INVESTMNT FUND	79,617,000.00	0.00	1210
1319	ACCOUNTS RECEIVABLE OTHER	2,839.26	0.00	1319
1400	DUE FROM OTHER FUNDS OR APPROPRIATIONS	47,716.21	0.00	1400
1600	PROVISION FOR DEFERRED RECEIVABLES	0.00	2,839.26	1600
3010	ACCOUNTS PAYABLE	0.00	2,255,139.17	3010
3020	CLAIMS FILED	0.00	39,374.87	3020
3110	DUE TO OTHER FUNDS OR APPROPRIATIONS	0.00	1,171,789.71	3110
3220	DUE TO LOCAL GOVERNMENT	0.00	9,923,641.26	3220
3290	DUE TO OTHER GOVERNMENTAL ENTITIES	0.00	14,267.50	3290
5570	FUND BALANCE--CLEARING ACCOUNT	0.00	83,911,320.72	5570
8000	REVENUE/OPERATING REVENUE	0.00	213,957.31	8000
9000	APPRO EXPEND/OPERATING EXPEND & EXPENSES	17,866,696.33	0.00	9000
9891	REFUNDS TO REVERTED APPROPRIATIONS	0.00	2,000.00	9891
	TOTAL FUND DETAIL 00	97,534,329.80	97,534,329.80	
	TOTAL FUND 0080	97,534,329.80	97,534,329.80	

#4

REPORT AS OF JUNE 30 INCLUDES YEAR-END ACCRUALS PURSUANT TO STATE ADMINISTRATIVE MANUAL INSTRUCTIONS.
 I CERTIFY (OR DECLARE) UNDER PENALTY OF PERJURY THAT THE FOREGOING IS TRUE AND CORRECT AND THAT I HAVE NOT VIOLATED ANY OF THE
 PROVISIONS OF ARTICLE 4, CHAPTER 1, DIVISION 4, TITLE 1, GOVERNMENT CODE (COMMENCING WITH SECTION 1090).
 SUBSCRIBED AND EXECUTED THIS _____ DAY OF _____, 2016 AT SACRAMENTO, CALIFORNIA.

 SIGNATURE OF OFFICER
 I.M. DUNNE, CHIEF
 TYPE OR PRINT NAME OF OFFICER
 ACCOUNTING SECTION
 TITLE OF OFFICER

SECTION : 00
 FUND : 7654 AIR POLLUTION CONTROL FUND
 FUND DETAIL : 00
 ENACTMENT YEAR: 2015
 REFERENCE : 001 BUDGET ACT SUPPORT

FFY	PROGRAM/CAT	AT	APPROPRIATION DESCRIPTION	ENCUMBRANCE/ ALLOCATED ENCUMBRANCE	PRIOR YEAR ENCUMBRANCE REVERSALS	BUDGETARY EXPENDITURES	BALANCE
REGULAR APPROPRIATIONS							
2015	20-00-000-000	00	AIR TESTING ENVIRONMENT				
	10,412,688.00-		6,942,224.85	2,570,589.25	0.00	9,512,814.10	899,873.90-
TOTAL FOR REGULAR APPROPRIATIONS							
	10,412,688.00-		6,942,224.85	2,570,589.25	0.00	9,512,814.10	899,873.90-
*TOTAL REFERENCE 001							
	10,412,688.00-		6,942,224.85	2,570,589.25	0.00	9,512,814.10	F 899,873.90-

DEPARTMENT OF CLEAN AIR
 FINAL BUDGET REPORT
 AS OF 06/30/16

REPORT #6

PAGE 68

SECTION : 00
 FUND : 7654 AIR POLLUTION CONTROL FUND
 FUND DETAIL : 00
 ENACTMENT YEAR: 2015
 REFERENCE : 003 BUDGET ACT SUPPORT

FFY	PROGRAM/CAT	AT	APPROPRIATION DESCRIPTION	ENCUMBRANCE/ ALLOCATED ENCUMBRANCE	PRIOR YEAR ENCUMBRANCE REVERSALS	BUDGETARY EXPENDITURES	BALANCE
REGULAR APPROPRIATIONS							
2015	11		PROMTIONAL FEES	0.00	0.00	1,021,183.22	1,816.78-
			1,023,000.00-				
2015	12		LOS ANGELES PROJECT	0.00	0.00	0.00	4,000.00-
			4,000.00-				
TOTAL FOR REGULAR APPROPRIATIONS							
			1,027,000.00-	0.00	0.00	1,021,183.22	5,816.78-
SCHEDULED REIMBURSEMENTS							
2015	90		SCHEDULED REIMBURSEMENTS	0.00	0.00	0.00	1,000.00
			1,000.00				
TOTAL FOR SCHEDULED REIMBURSEMENTS							
			1,000.00	0.00	0.00	0.00	1,000.00
*TOTAL REFERENCE 003							
			1,026,000.00-	0.00	0.00	1,021,183.22	G 4,816.78-

2015 Expenditures State Operations Support (F+G) = 10,533,997.32 #9

SECTION : 00
 FUND : 7654 AIR POLLUTION CONTROL FUND
 FUND DETAIL : 00
 ENACTMENT YEAR: 2015
 REFERENCE : 111 BUDGET ACT LOCAL ASSISTANCE

FFY	PROGRAM/CAT	AT	APPROPRIATION DESCRIPTION	APPROPRIATIONS (ADJUSTED)	EXPENDITURES*	ENCUMBRANCE/ ALLOCATED ENCUMBRANCE	PRIOR YEAR ENCUMBRANCE REVERSALS	BUDGETARY EXPENDITURES	BALANCE
REGULAR APPROPRIATIONS									
2015	20-10-000-000	00	CLEAN ENERGY PROMOTION	11,000,000.00-	3,084,167.12	7,012,893.64	0.00	10,097,060.76	902,939.24-
TOTAL FOR REGULAR APPROPRIATIONS				11,000,000.00-	3,084,167.12	7,012,893.64	0.00	10,097,060.76	902,939.24-
*TOTAL REFERENCE 111				11,000,000.00-	3,084,167.12	7,012,893.64	0.00	10,097,060.76	902,939.24-
*TOTAL FUND DETAIL 00				23,864,691.69-	16,837,950.28	12,933,237.13	11,904,491.08	17,866,696.33	5,997,995.36-

REPORT AS OF JUNE 30 INCLUDES YEAR-END ACCRUALS PURSUANT TO STATE ADMINISTRATIVE MANUAL INSTRUCTIONS.
 I CERTIFY (OR DECLARE) UNDER PENALTY OF PERJURY THAT THE FOREGOING IS TRUE AND CORRECT AND THAT I HAVE NOT VIOLATED ANY OF THE
 PROVISIONS OF ARTICLE 4, CHAPTER 1, DIVISION 4, TITLE 1, GOVERNMENT CODE (COMMENCING WITH SECTION 1090)
 SUBSCRIBED AND EXECUTED THIS _____ DAY OF _____, 2016 AT SACRAMENTO, CALIFORNIA.

 SIGNATURE OF OFFICER
 I.M. DUNNE, CHIEF
 TYPE OR PRINT NAME OF OFFICER
 ACCOUNTING SECTION
 TITLE OF FISCAL OFFICER

SECTION : 00
 FUND : 7654 AIR POLLUTION CONTROL FUND
 FUND DETAIL: 00

GLAN	ACCOUNT TITLE	DEBITS	CREDITS	GLAN	SUBSIDIARY FILE GLAN
1110	GENERAL CASH	78.00	0.00	1110	
1210	DEPOSITS IN SURPLUS MONEY INVESTMNT FUND	79,617,000.00	0.00	1210	
1319	ACCOUNTS RECEIVABLE OTHER	2,839.26	0.00	1319	
1410	DUE FROM OTHER FUNDS	47,716.21	0.00	1410	1400
1600	PROVISIONS FOR DEFERRED RECEIVABLES	0.00	2,839.26	1600	1600
3010	ACCOUNTS PAYABLE	0.00	2,255,139.17	3010	
3020	CLAIMS FILED	0.00	39,374.87	3020	
3114	DUE TO OTHER FUNDS	0.00	1,171,789.71	3114	3110
3220	DUE TO LOCAL GOVERNMENT	0.00	9,923,641.26	3220	
3290	DUE TO OTHER GOVERNMENTAL ENTITIES	0.00	14,267.50	3290	
5570	FUND BALANCE--CLEARING ACCOUNT	0.00	66,260,581.70	5570	#12
TOTAL FUND DETAIL	00	79,667,633.47	79,667,633.47		
TOTAL FUND	0080	79,667,633.47	79,667,633.47		

REPORT AS OF JUNE 30 INCLUDES YEAR-END ACCRUALS PURSUANT TO STATE ADMINISTRATIVE MANUAL INSTRUCTIONS.
 I CERTIFY (OR DECLARE) UNDER PENALTY OF PERJURY THAT THE FOREGOING IS TRUE AND CORRECT AND THAT I HAVE NOT VIOLATED ANY OF THE
 PROVISIONS OF ARTICLE 4, CHAPTER 1, DIVISION 4, TITLE 1, GOVERNMENT CODE (COMMENCING WITH SECTION 1090).
 SUBSCRIBED AND EXECUTED THIS _____ DAY OF _____, 2016 AT SACRAMENTO, CALIFORNIA.

 SIGNATURE OF OFFICER
 I.M. DUNNE, CHIEF
 TYPE OR PRINT NAME OF OFFICER
 ACCOUNTING SECTION
 TITLE OF OFFICER

DEPARTMENT OF CLEAN AIR
 TRIAL BALANCE OF GENERAL LEDGER ACCOUNTS
 AS OF 06/30/16

***** PAGE 12

SECTION : 00
 FUND : 7654 AIR POLLUTION CONTROL FUND
 FUND DETAIL: 00

GLAN	ACCOUNT TITLE	D C	BEGINNING BALANCE	DEBITS	CREDITS	ENDING BALANCE	GLAN
1110	GENERAL CASH	D	0.00	2,078.00	2,000.00	78.00	1110
1115	GENERAL CASH REMITTANCE IN TRANS	D	0.00	2,000.00	2,000.00	0.00	1115
1140	CASH IN STATE TREASURY	D	0.00	3,237,784.45	28,186,847.95	24,949,063.50	1140*
1210	DEPOSITS IN SURPLUS MONEY INVEST	D	71,782,000.00	10,839,000.00	3,004,000.00	79,617,000.00	1210
1319	ACCOUNTS RECEIVABLE OTHER	D	2,839.26	0.00	0.00	2,839.26	1319
1400	DUE FROM OTHER FUNDS OR APPROPRI	D	65,555.36	47,716.21	65,555.36	47,716.21	1400
1600	PROVISION FOR DEFERRED RECEIVABL	C	2,839.26-	0.00	0.00	2,839.26-	1600
3010	ACCOUNTS PAYABLE	C	10,898,334.26	220,236.30CR	0.00	10,678,097.96	3010*
3020	CLAIMS FILED	C	312,995.09-	7,417,020.27	7,143,400.05	39,374.87-	3020
3021	CLAIMS IN PROCESS	C	0.00	7,143,400.05	7,143,400.05	0.00	3021
3110	DUE TO OTHER FUNDS OR APPROPRIAT	C	2,030,813.62-	0.00	859,023.91DR	1,171,789.71-	3110
3220	DUE TO LOCAL GOVERNMENT	C	9,403,757.07-	0.00	519,884.19	9,923,641.26-	3220
3290	DUE TO OTHER GOVERNMENTAL ENTITI	C	39,893.39-	0.00	25,625.89DR	14,267.50-	3290
5570	FUND BALANCE--CLEARING ACCOUNT	C	70,958,430.45-	91,682.55	0.00	70,867,747.90-	5570
6110	APPROPRIATIONS	C	19,515,568.97-	6,520,487.20	22,776,101.00	35,771,182.77-	6110
6120	APPROPRIATIONS--OFFSET	D	19,515,568.97	22,776,101.00	6,520,487.20	35,771,182.77	6120
6130	ALLOTMENTS	C	7,725,304.40-	0.00	0.00	7,725,304.40-	6130
6140	ALLOTMENTS--OFFSET	D	7,725,304.40	0.00	0.00	7,725,304.40	6140
6150	ENCUMBRANCES	D	7,725,304.40	9,611,765.42	9,542,006.72	7,795,063.10	6150
6151	ALLOCATED ENCUMBRANCES - ANNUAL	D	0.00	5,138,597.94	423.91	5,138,174.03	6151
6152	START-OF-YEAR ENCUMBRANCES	C	11,904,491.08-	0.00	0.00	11,904,491.08-	6152
6155	ENCUMBRANCES - OFFSET	C	7,725,304.40-	9,542,006.72	9,611,765.42	7,795,063.10-	6155
6156	ALLOCATED ENCUMBRANCES - OFFSET	C	0.00	423.91	5,138,597.94	5,138,174.03-	6156
6157	START OF YEAR ENCUMBRANCE--OFFSE	D	11,904,491.08	0.00	0.00	11,904,491.08	6157
6160	ALLOCATED ENCUMBRANCES - MONTHLY	D	0.00	5,128,869.95	0.00	5,128,869.95	6160
6161	ALLOCATED ENCUMBRANCES - OFFSET	C	0.00	0.00	5,128,869.95	5,128,869.95-	6161
6171	START OF YEAR PAYABLE	C	65,555.36-	0.00	0.00	65,555.36-	6171
6181	START OF YEAR PAYABLE--OFFSET	D	65,555.36	0.00	0.00	65,555.36	6181
6210	BUDGET PLAN, EXPENDITURES	C	0.00	2,285,104.00	23,699,104.00	21,414,000.00-	6210
6220	BUDGET PLAN, EXPENDITURES--OFFSET	D	0.00	23,699,104.00	2,285,104.00	21,414,000.00	6220
6230	ESTIMATED REIMBURSEMENTS	D	2,000.00	0.00	0.00	2,000.00	6230
6240	ESTIMATED REIMBURSEMENTS--OFFSET	C	2,000.00-	0.00	0.00	2,000.00-	6240
6297	ALLOCATION CLEARING ACCOUNT	D	0.00	8,296,510.93	8,296,510.93	0.00	6297
8000	REVENUE/OPERATING REVENUE	C	0.00	0.00	213,957.31	213,957.31-	8000
9000	APPRO EXPEND/OPERATING EXPEND &	D	0.00	16,983,071.61	145,121.33	16,837,950.28	9000
9891	REFUNDS TO REVERTED APPROPRIATIO	C	0.00	0.00	2,000.00	2,000.00-	9891
9998	START OF SYSTEM CLEARING ACCOUNT	D	0.00	0.00	0.00	0.00	9998
	TOTAL FUND DETAIL 00		0.00	138,542,487.51	138,542,487.51	0.00	
	TOTAL FUND 0080		0.00	138,542,487.51	138,542,487.51	0.00	

THIS IS A SHARED FUND. THE USE OF GENERAL LEDGER ACCOUNT 1140 - CASH IN STATE TREASURY WILL BE ADJUSTED TO FUND BALANCE - CLEARING ACCOUNT FOR YEAR-END FINANCIAL REPORTING PURPOSES.

8.2 DFB SHARED FUND EXAMPLE - SHARED FUND USER #2

STATE OF CALIFORNIA
 DETAILED FUND BALANCE REPORT
 DF-303 (07/16)

9199 - Office of Environmental Enforcement
 Detailed Fund Balance Report 1/
 7654 - Air Pollution Control Fund
 FY 2015-16 Actual
 (For 2017-18 Governor's Budget)

	Ref #	Sub-Totals	Fund Balance
A. BEGINNING FUND BALANCE July 1, 2015 2/	1		\$0.00
B. PRIOR YEAR ADJUSTMENTS			
2013-14 Expenditures (G/L 9000 or 9893)		0.00	
2013-14 Scheduled Reimbursements (G/L 8100 or 9893)		0.00	
2014-15 Expenditures (G/L 9000 or 9893)		0.00	
2014-15 Scheduled Reimbursements (G/L 8100 or 9893)		0.00	
2014-15 Revenues (G/L 8000 or 9892)		0.00	
Refunds to Reverted Appn (G/L 9891)		0.00	
		0.00	
C. FUND ASSESSMENT ADJUSTMENTS			
DOF - FSCU Assessments (FY 2015-16)		0.00	
SCO-MyCalPAYS Assessments (FY 2015-16)		0.00	
SCO - GAAP Assessments (FY 2015-16)		0.00	
Total Prior Year Adjustments for the Fund Condition Statement		0.00	
Adjustment to Align FCS and Financial Reports 2/		0.00	
		0.00	0.00
ADJUSTED BEGINNING BALANCE			0.00
D. REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues (G/L 8000):			
(Select Revenue Code and Name)		0.00	
Transfers and Other Adjustments			
Operating Transfers From xxxx Fund ##### per GC xx		0.00	
Operating Transfers To xxxx Fund ##### per GC xx		0.00	
		0.00	
Total Revenues, Transfers, and Other Adjustments		0.00	0.00
TOTAL RESOURCES			0.00
E. EXPENDITURES AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
Expenditures (G/L 9000):			
State Operations - Support	106,323.64	2	
Scheduled Reimbursements (G/L 8100)	0.00		
Local Assistance	0.00		
Scheduled Reimbursements (G/L 8100)	0.00		
Capital Outlay	0.00		
Scheduled Reimbursements (G/L 8100)	0.00		
			106,323.64
Statewide Assessments			
FI\$Cal Assessments (FY 2015-16)	0.00		0.00
Expenditures Adjustments:			
Other Sources (G/L 9830)	0.00		0.00
			0.00
Total Expenditures and Expenditure Adjustments		106,323.64	106,323.64
F. Ending Fund Balance as of June 30, 2016 (must reconcile to Report 8, see 3/ below)			(\$106,323.64)

	Ref #	Sub-Totals	Fund Balance
--	-------	------------	--------------

NOTES:

1/ The Detailed Fund Balance (DFB) Report will be used by the fund administrator of non-shared funds and users of shared funds to reconcile accounting data to budgetary data. See section 1.6.
 For **non-shared funds**, the fund administrator will use the DFB report to prepare the past year portion of the Fund Condition Statement (FCS) for the 2017-18 Governor's Budget.
 For **shared funds**, the fund administrator will consolidate all the DFB reports received from fund users and prepare a DFB Consolidated Worksheet. The consolidated worksheet will be used to prepare the past year portion of the FCS. See sections 5 and 6 for worksheet instructions.

2/ ** Enter an adjustment to align the FCS and financial reports if the beginning balance per financial reports does not match the beginning fund balance per past year column of the 2017-18 Governor's Budget** and the difference requires an adjustment to the department's accounting records. Explain the reason for the PY adjustment in a footnote to the DFB report and provide supporting documentation. The sum of the PY adjustment and the beginning fund balance per financial reports should equal the beginning balance per Governor's Budget.
 Note: Any difference in beginning fund balance that does not meet this criterion should be resolved in conjunction with Finance.

3/ **Ending Fund Balance in Section F must reconcile to Report 8 Post Closing Trial Balance:**

NON-SHARED FUND:			
DF-303 - Ending Fund Balance from Section F		A	N/A
Report 8 - Balance in GL 5530, Fund Balance Unappropriated at 6/30/16 (*reverse sign)		B	
Difference (should be \$0)		A-B = \$0	N/A

SHARED FUND USER:			
DF-303 - Ending Fund Balance from Section F		A	(\$106,323.64)
Report 8 - Balance in GL 5570, Fund Balance Clearing at 6/30/16 (*reverse sign) 3	B	\$ 626.76	
Add - Year-to-date activity in GL 1140, Cash in State Treasury (per Trial Balance of GL Accounts, e.g., CALSTARS G01 Report) 4	C	(106,950.40)	(106,323.64)
Difference (should be \$0)		A-D = \$0	\$ -

8.2 Supporting Year-End Reports for Shared Fund User #2

CSTARG04 9199 (DEST: AA SPEC) PY, ,0,0,0,2, ***** RUN:07/21/16 TIME:06.00
 PRIOR FISCAL YEAR: 2015 0(ORG)***** 2(BYFDT) FUND(ALL)*****

OFFICE OF ENVIRONMENTAL ENFORCEMENT
 ANALYSIS OF CHANGE IN FUND BALANCE
 FOR THE FISCAL YEAR ENDED 06/30/16

REPORT 9

***** PAGE 27

FUND : 7654 AIR POLLUTION CONTROL FUND

FUND DETAIL: 00

FUND BALANCE, JULY 1, 2015 0.00 #1
 ADDITIONS:

TOTAL ADDITIONS 0.00

DEDUCTIONS:

9000 OPERATING EXPENDITURES 106,323.64

TOTAL DEDUCTIONS 106,323.64

FUND BALANCE, JUNE 30, 2016 106,323.64DR

I CERTIFY (OR DECLARE) UNDER PENALTY OF PERJURY THAT THE FOREGOING IS TRUE AND CORRECT AND THAT I HAVE NOT VIOLATED ANY OF THE PROVISIONS OF ARTICLE 4, CHAPTER 1, DIVISION 4, TITLE 1, GOVERNMENT CODE (COMMENCING WITH SECTION 1090).
 SUBSCRIBED AND EXECUTED THIS ____ DAY OF _____, 2016 AT SACRAMENTO, CALIFORNIA.

 SIGNATURE OF OFFICER
 I.R. SMART, CHIEF
 ACCOUNTING SECTION

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

SECTION : 00
 FUND : 7654 AIR POLLUTION CONTROL FUND
 FUND DETAIL : 00
 ENACTMENT YEAR: 2015
 REFERENCE : 001 BUDGET ACT SUPPORT

FFY	PROGRAM/CAT	AT	APPROPRIATION DESCRIPTION	APPROPRIATIONS (ADJUSTED)	EXPENDITURES*	ENCUMBRANCE/ ALLOCATED ENCUMBRANCE	PRIOR YEAR ENCUMBRANCE REVERSALS	BUDGETARY EXPENDITURES	BALANCE
REGULAR APPROPRIATIONS									
2015	10-00-000-000	00	HEALTH RISK ASSESSMENT	123,409.00-	103,872.61	2,451.03	0.00	106,323.64	17,085.36-
TOTAL FOR REGULAR APPROPRIATIONS				123,409.00-	103,872.61	2,451.03	0.00	106,323.64	17,085.36-
*TOTAL REFERENCE 001				123,409.00-	103,872.61	2,451.03	0.00	106,323.64	17,085.36-
*TOTAL FUND DETAIL 00				123,409.00-	103,872.61	2,451.03	0.00	106,323.64	17,085.36-

#2

REPORT AS OF JUNE 30 INCLUDES YEAR-END ACCRUALS PURSUANT TO STATE ADMINISTRATIVE MANUAL INSTRUCTIONS.
 I CERTIFY (OR DECLARE) UNDER PENALTY OF PERJURY THAT THE FOREGOING IS TRUE AND CORRECT AND THAT I HAVE NOT VIOLATED ANY OF THE
 PROVISIONS OF ARTICLE 4, CHAPTER 1, DIVISION 4, TITLE 1, GOVERNMENT CODE (COMMENCING WITH SECTION 1090)
 SUBSCRIBED AND EXECUTED THIS ____ DAY OF _____, 2016 AT SACRAMENTO, CALIFORNIA.

 SIGNATURE OF OFFICER
 I.R. SMART, CHIEF
 TYPE OR PRINT NAME OF OFFICER
 ACCOUNTING SECTION
 TITLE OF FISCAL OFFICER

FUND : 7654 AIR POLLUTION CONTROL FUND
 FUND DETAIL: 00

1400	DUE FROM OTHER FUNDS OR APPROPRIATIONS	3,077.79	0.00	1400
3010	ACCOUNTS PAYABLE	0.00	2,299.91	3010
3110	DUE TO OTHER FUNDS OR APPROPRIATIONS	0.00	151.12	3110
5570	FUND BALANCE--CLEARING ACCOUNT	0.00	106,950.40	5570
9000	APPRO EXPEND/OPERATING EXPEND & EXPENSES	106,323.64	0.00	9000
	TOTAL FUND DETAIL 00	109,401.43	109,401.43	
	TOTAL FUND 7654	109,401.43	109,401.43	

REPORT AS OF JUNE 30 INCLUDES YEAR-END ACCRUALS PURSUANT TO STATE ADMINISTRATIVE MANUAL INSTRUCTIONS.
 I CERTIFY (OR DECLARE) UNDER PENALTY OF PERJURY THAT THE FOREGOING IS TRUE AND CORRECT AND THAT I HAVE NOT VIOLATED ANY OF THE
 PROVISIONS OF ARTICLE 4, CHAPTER 1, DIVISION 4, TITLE 1, GOVERNMENT CODE (COMMENCING WITH SECTION 1090).
 SUBSCRIBED AND EXECUTED THIS ____ DAY OF _____, 2016 AT SACRAMENTO _____, CALIFORNIA.

 SIGNATURE OF OFFICER
 I.R. SMART, CHIEF
 TYPE OR PRINT NAME OF OFFICER
 ACCOUNTING SECTION
 TITLE OF OFFICER

OFFICE OF ENVIRONMENTAL ENFORCEMENT
 POST-CLOSING TRIAL BALANCE
 AS OF 06/30/16

(REPORT 8)

***** PAGE 12

FUND : 7654 AIR POLLUTION CONTROL FUND
 FUND DETAIL: 00

GLAN	ACCOUNT TITLE	DEBITS	CREDITS	GLAN	SUBSIDIARY FILE GLAN
1410	DUE FROM OTHER FUNDS	3,077.79	0.00	1410	1400
3010	ACCOUNTS PAYABLE	0.00	2,299.91	3010	
3114	DUE TO OTHER FUNDS	0.00	151.12	3114	3110
5570	FUND BALANCE--CLEARING ACCOUNT	0.00	626.76	5570	#3
TOTAL FUND DETAIL	00	3,077.79	3,077.79		
TOTAL FUND	7654	3,077.79	3,077.79		

REPORT AS OF JUNE 30 INCLUDES YEAR-END ACCRUALS PURSUANT TO STATE ADMINISTRATIVE MANUAL INSTRUCTIONS.
 I CERTIFY (OR DECLARE) UNDER PENALTY OF PERJURY THAT THE FOREGOING IS TRUE AND CORRECT AND THAT I HAVE NOT VIOLATED ANY OF THE
 PROVISIONS OF ARTICLE 4, CHAPTER 1, DIVISION 4, TITLE 1, GOVERNMENT CODE (COMMENCING WITH SECTION 1090).
 SUBSCRIBED AND EXECUTED THIS _____ DAY OF _____, 2016 AT SACRAMENTO, CALIFORNIA.

 SIGNATURE OF OFFICER
 I.R. SMART, CHIEF
 TYPE OR PRINT NAME OF OFFICER
 ACCOUNTING SECTION
 TITLE OF OFFICER

OFFICE OF ENVIRONMENTAL ENFORCEMENT
 TRIAL BALANCE OF GENERAL LEDGER ACCOUNTS
 AS OF 06/30/16

***** PAGE 4

FUND : 7654 AIR POLLUTION CONTROL FUND
 FUND DETAIL: 00

1140 CASH IN STATE TREASURY	D	0.00	0.00	106,950.40	#4	106,950.40-	1140*
1400 DUE FROM OTHER FUNDS OR APPROPRI	D	0.00	3,077.79	0.00		3,077.79	1400
3010 ACCOUNTS PAYABLE	C	0.00	151.12	0.00		151.12	3010*
3110 DUE TO OTHER FUNDS OR APPROPRIAT	C	0.00	0.00	151.12		151.12-	3110
6110 APPROPRIATIONS	C	0.00	2,640.00	126,049.00		123,409.00-	6110
6120 APPROPRIATIONS--OFFSET	D	0.00	126,049.00	2,640.00		123,409.00	6120
6151 ALLOCATED ENCUMBRANCES - ANNUAL	D	0.00	2,451.03	0.00		2,451.03	6151
6156 ALLOCATED ENCUMBRANCES - OFFSET	C	0.00	0.00	2,451.03		2,451.03-	6156
6160 ALLOCATED ENCUMBRANCES - MONTHLY	D	0.00	3,238.13	0.00		3,238.13	6160
6161 ALLOCATED ENCUMBRANCES - OFFSET	C	0.00	0.00	3,238.13		3,238.13-	6161
6210 BUDGET PLAN, EXPENDITURES	C	0.00	0.00	123,410.00		123,410.00-	6210
6220 BUDGET PLAN, EXPENDITURES-OFFSET	D	0.00	123,410.00	0.00		123,410.00	6220
6297 ALLOCATION CLEARING ACCOUNT	D	0.00	106,950.40	106,950.40		0.00	6297
9000 APPRO EXPEND/OPERATING EXPEND &	D	0.00	103,872.61	0.00		103,872.61	9000
TOTAL FUND DETAIL 00		0.00	471,840.08	471,840.08		0.00	
TOTAL FUND 7654		0.00	471,840.08	471,840.08		0.00	

THIS IS A SHARED FUND. THE USE OF GENERAL LEDGER ACCOUNT 1140 - CASH IN STATE TREASURY WILL BE ADJUSTED TO FUND BALANCE - CLEARING ACCOUNT FOR YEAR-END FINANCIAL REPORTING PURPOSES.

8.3 FUND CONDITION STATEMENT EXAMPLE

8770 DEPARTMENT OF CLEAN AIR

FUND CONDITION STATEMENT

		2015-16*
7654 Air Pollution Control Fund		
BEGINNING BALANCE	#1	\$ 84,002
Prior year adjustments	See 1/	2,763
Adjusted Beginning Balance		\$ 86,765
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS		
Revenues:		
4163000 Income from Surplus Money Investment Fund (1503)	See 2/	213
4171400 Escheat of Unclaimed Checks, Warrants, Bonds & Coupons (1		1
4172500 Miscellaneous Revenue (1614)		-
Total Revenues, Transfers, and Other Adjustments	#3	\$ 214
Total Resources		\$ 86,979
EXPENDITURES AND EXPENDITURE ADJUSTMENTS		
Expenditures:		
8770 Department of Air Quality		
State Operations	#4	10,534
Local Assistance	#5	10,097
Capital Outlay		
9199 Office of Environmental Enforcement		
State Operations	#6	106
8880 Financial Information System for CA (State Operations)	#7	89
Total Expenditures and Expenditure Adjustments		\$ 20,826
FUND BALANCE	#8	\$ 66,153

1/ Prior year adjustments is the "Total Prior Year Adjustment for the FCS" amount from the DFB. Rounding adjustments may be necessary to reconcile the ending fund balance on FCS to the DFB. Rounding adjustments can be included in the PY adjustment amount on the FCS.

2/ List FISCAL Chart of Accounts codes from DF-303.

* Dollars in thousands, except in Salary Range.

9. Fund Condition Statement Template

7770 DEPARTMENT OF AIR QUALITY

FUND CONDITION STATEMENT

	2015-16*
9873 Clear Environment Fund	
BEGINNING BALANCE	\$ -
Prior year adjustments 1/	
Adjusted Beginning Balance	\$ -
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS	
Revenues:	
4129600 Other Regulatory Taxes (1212) 2/	
4129400 Other Regulatory Licenses and Permits (1257)	
Transfers and Other Adjustments:	
FO0001 From General Fund, loan repayment per item xxx-xx-xxxx	
Total Revenues, Transfers, and Other Adjustments	\$ -
Total Resources	\$ -
EXPENDITURES AND EXPENDITURE ADJUSTMENTS	
Expenditures:	
7770 Department of Air Quality	
State Operations	
Local Assistance	
Capital Outlay	
8880 Financial Information System for CA (State Operations)	
Total Expenditures and Expenditure Adjustments	\$ -
FUND BALANCE	\$ -

1/ Prior year adjustments is the "Total Prior Year Adjustment for the FCS" amount from the DFB. Rounding adjustments may be necessary to reconcile the ending fund balance on FCS to the DFB. Rounding adjustments can be included in the PY adjustment amount on the FCS.

2/ List FI\$Cal Chart of Accounts codes from DF-303.

* Dollars in thousands, except in Salary Range.

Appendix 10.1 Glossary

Term	Definition and Reference
Basis of Accounting	<p>Unless otherwise specified in law, the General Fund and special funds are accounted for and maintained on a modified accrual basis. Under the modified accrual basis of accounting, revenues are recognized if the underlying transaction has occurred as of the last day of the fiscal year and the amount is measurable and available to finance expenditures of the current period (i.e., the actual collection will occur either during the current period or after the end of the current period to be used to pay current year-end liabilities). Expenditures are accrued when the obligations are created, except for amounts payable from future fiscal year appropriations.</p> <p><i>Reference: SAM section 10200 et seq.</i></p>
Continuing Appropriation	<p>Continuing appropriations are available for encumbrance during more than one fiscal year (typically capital outlay appropriations). An appropriation for a set amount that is available for more than one year.</p> <p><i>Reference: SAM section 8382; Finance Glossary of Accounting and Budgeting Terms.</i></p>
Continuous Appropriation	<p>Constitutional or statutory expenditure authorization which is renewed each year without further legislative action. The amount available may be a specific, recurring sum each year; all or a specified portion of the proceeds of specified revenues which have been dedicated permanently to a certain purpose; or it may be whatever amount is designated for the purpose as determined by formula (e.g., school apportionments).</p> <p><i>Reference: GC section 13340; Finance Glossary of Accounting and Budgeting Terms.</i></p>
Fund Balance	<p>For accounting purposes, the excess of a fund's assets over its liabilities. For budgeting purposes, the excess of a fund's resources over its expenditures.</p> <p><i>Reference: Finance Glossary of Accounting and Budgeting Terms.</i></p>
Fund Condition Statement (FCS)	<p>A budget display, included in the Governor's Budget, summarizing the operations of a fund for the past, current, and budget years. The display includes the beginning balance, prior year adjustments, revenue, transfers, loans, expenditures, the ending balance, and any reserves. FCSs are required for all special funds. The FCS for the General Fund is Summary Schedule 1. Other funds are displayed at the discretion of Finance.</p> <p><i>Reference: SAM section 6481; Finance Glossary of Accounting and Budgeting Terms.</i></p>
Fund Administrator	<p>Finance designates an administering department for each fund. The administering department is responsible for the overall management of the fund.</p> <p><i>Reference: Manual of State Funds.</i></p>
Fund User	<p>Fund users are departments that spend from the fund, collect revenues for the fund, or transfer cash to or from a fund. Departments that levy assessments for statewide projects/programs are not considered fund users.</p>

Appendix 10.1 Glossary

Term	Definition and Reference
Fund User (cont'd)	A fund user is responsible for fully calculating its own portion of the prior year adjustment, and fully reconciling past year revenues, expenditures, and transfers between its year-end financial statements and budget documents. A fund user must also submit a signed DF-117 to the Fund Administrator to certify that information has been reviewed and reconciled between accounting and budgeting information in accordance with law and policies. <i>Reference: SAM section 6401</i>
Non-Shared Fund	Funds accounted entirely by one department. <i>Reference: SAM section 7640, GL account 5530, Fund Balance Unappropriated.</i>
Shared Fund	Funds not accounted entirely by one department. See fund users and administrators above. <i>Reference: SAM section 7640, GL account 5570, Fund Balance Clearing Account.</i>

Appendix 10.2 Financial Report Descriptions

Year-end Financial Reports:	
Report 4	Statement of Revenue shows subsidiary revenue accounts.
Report 6	<p>Final Budget Report presents the expenditures, transfers, and the unencumbered balances for each allotment and provides a summary status of allotments in total by appropriation.</p> <p>Report 6 is submitted to the SCO by CALSTARS departments that submit automated statements. All other departments do not submit Report 6 to the SCO; but keep on file with other year-end financial reports for audit purposes.</p>
Report 7	The Pre-Closing Trial Balance lists the general ledger account balances for nominal and real accounts, including accruals and adjustments, before the nominal accounts have been closed.
Report 8	The Post-Closing Trial Balance provides assets, liabilities and fund equity account balances, including accruals and adjustments after nominal accounts have been closed.
Report 9	The Analysis of Change in Fund Balance also known as the Statement of Operations, provides the beginning fund balance for the fiscal year plus any additions (e.g., revenues), less any deductions (e.g., expenditures), and adjustments to fund balance (e.g., certain statewide assessments) to determine the fiscal year's ending fund balance.
Report 15	Reconciliation of Agency Accounts with Transactions per SCO summarizes detailed revenue and expenditure accounts to the appropriate general ledger accounts that are reconciled to transactions per the SCO and includes certain statewide assessments.
CALSTARS Reports:	
B06	Final Budget Report (See Report 6 above)
G02	Pre-Closing Trial Balance and Post-Closing Trial Balance. (See Report 7 and 8 above)
G04	Statement of Operations (Analysis of Change in Fund Balance.) (See Report 9 above)
Q25	Summary Receipts by Appropriation
Q26	Final Statement of Revenue (See Report 4 above)

Appendix 10.3 CA Code & State Administrative Manual Requirements

Authority	Requirement
Government Code section 12460	Requires information in the State Controller's Budgetary/Legal Basis Annual Report to account for funds on the same basis as that of the applicable Governor's Budget and Budget Act.
Government Code section 13031	Requires Finance to require departments to provide certification that the budgeting and accounting information provided to Finance reconciles to the year-end financial reports submitted to the SCO.
Government Code section 13310	Requires Finance to annually require each department head or designee whose duty it is to audit the accounts of a state agency, department, office, bureau, or other state entity to provide a certification, signed under penalty of perjury, to the department that the budgeting and accounting information provided to the department reconciles to the year-end finance reports submitted to the Controller's office. An individual who willfully makes and subscribes a certification to an account to which he or she knows to be false as to any material matter shall be subject to the penalties prescribed for perjury in the Penal Code.
Government Code section 13344	Requires state departments to prepare and maintain financial and accounting data for inclusion in the Governor's Budget, Budget Act and related documents, and the Budgetary/Legal Basis Annual Report described in Government Code section 12460, according to the methods and bases provided in regulations, budget letters, and other directives of Finance. The State Controller's Report reflects a culmination of information submitted by departments. It is critical that departments' submittal to the State Controller's Office reflects correct and reconciled information.
SAM section 6400	Requires fund balances, revenues, expenditures, and other accounting data included in the past year presentation of the Governor's Budget reconciles with similar data published in the State Controller's Budgetary/Legal Basis Annual Report. Requires departments to make certain that data included in budget schedules reconcile with their year-end financial reports.
SAM section 7921	Requires departments to reconcile their accounts with the corresponding accounts maintained by the SCO. The SCO provides the Agency Reconciliation Report that will be used by departments to reconcile their appropriation account balances. The SCO also provides the Fund Reconciliation Report that will be used by departments to reconcile their general ledger account balances.
SAM section 7976	Report #15, Reconciliation of Agency Accounts with Transactions per SCO. Requires the administering department to record statewide assessments.

10.4 Fund Administrator and Fund User Authority and Responsibilities

Finance designates an administering department for each fund. The administering department for each fund is responsible for the overall management of the fund. The administering department is indicated in the description of the fund in the Manual of State Funds, which can be found at: http://www.dof.ca.gov/accounting/manual_of_state_funds/

This section outlines the responsibilities of a fund administrator for both non-shared and shared funds, and users of shared funds. Responsibilities pertaining to Fund Condition Statements apply only when a Fund Condition Statement is prepared and to be published in the 2017-18 Governor's Budget.

Responsibilities of a Fund Administrator that is the sole user of the fund (non-shared):

1. Verifies the accuracy of departmental accounting records by performing monthly reconciliations with source documents and corresponding appropriation and general ledger accounts maintained by the State Controller's Office (SCO).
2. Calculates prior year adjustments and keeps documentation for such adjustments.
3. Submits Fund Condition Statement to Finance with prior year adjustments and appropriate backup documents, past year revenues, transfers, loans, and past year expenditures. Works with Finance to determine any special adjustments or reserves.
4. Ensures accuracy and consistency of data between budget documents (e.g., Fund Condition Statement) and year-end financial reports submitted to the SCO.
5. Ensures both sets of documents are prepared with the same method and on the same accounting basis as in the Governor's Budget and Budget Act per Government Code section 12460. No variance should exist. No exceptions, unless approved by Finance or authorized in law.
6. Reports changes to Finance and/or SCO for any changes in past year fund condition (prior year adjustments, past year revenues, or past year expenditures).
7. Coordinates with Finance budget analyst who oversees the fund to ensure there are no other statewide changes to be included in the Fund Condition Statement.
8. Tracks and manages changes and ensures a prudent reserve is maintained. Works with Finance to determine the level necessary for a prudent reserve.
9. Provides all necessary information per Finance's request on a timely basis when Finance performs its review of the fund's components, including the following:
 - DF-303, Detailed Fund Balance Report (applies to funds with a Fund Condition Statement in the Governor's Budget).
 - Year-end financial reports or other backup documents related to the fund's prior year adjustments and past year revenues/expenditures.
 - DF-117, Certification of Past and Prior Year Information

Authority and Responsibilities of a Shared Fund Administrator:

1. Performs all responsibilities as listed above.
2. Possesses authority to request information from user department(s). User departments include departments that collect revenues and/or spend from the fund. The shared fund administrator can request the following information from user departments at any time:
 - DF-303, Detailed Fund Balance Report (applies to funds with a Fund Condition Statement in the Governor's Budget).
 - Copies of the year-end financial reports or other backup documents related to the fund's prior year adjustments and past year revenues/expenditures.

10.4 Fund Administrator's Authority and Responsibilities (cont'd)

- Copies of reconciliations and reports as necessary to allow the shared fund administrator to reconcile departmental account and fund balances to SCO.
- DF-117, Certification of Past and Prior Year Information.

Authority and Responsibilities of a Shared Fund Administrator (cont'd)

3. Reviews data from other fund users for reasonableness. Except for budget development period (when changes are tracked by Finance), tracks and manages changes and ensures a prudent reserve is maintained. Works with Finance to determine the level necessary for a prudent reserve. Once all budget proposals are developed and approved, Finance will share a copy of the Fund Condition Statement with the fund administrator.
4. Based on latest available information, provides a letter of support or opposition to fund users when they ask for a determination of sufficiency of the fund to fund a proposal. Fund users are not to provide details of the proposal, but must obtain a letter of support from fund administrators regarding adequacy of fund balance.
5. Assists Finance when requested in determining the use of the fund for new purposes.

Responsibilities of Shared Fund Users:

1. Verifies the accuracy of departmental accounting records by performing monthly reconciliations with source documents and corresponding appropriation and general ledger accounts maintained by the SCO.
2. Ensures the accuracy and consistency of data between budget documents (e.g., Fund Condition Statement, if applicable) and year-end financial reports submitted to the SCO.
3. Provides all necessary information requested by the fund administrator to manage and reconcile the fund on a timely basis, including the following:
 - DF-303, Detailed Fund Balance Report (applies to funds with a Fund Condition Statement in the Governor's Budget).
 - Year-end financial reports or other backup documents related to the fund's prior year adjustments and past year revenues/expenditures.
 - Reconciliations and reports necessary to allow the shared fund administrator to reconcile departmental account and fund balances to SCO.
 - DF-117, Certification of Past and Prior Year Information.
 - Amount of new spending requests (from Budget Change Proposals or requests for spring Finance Letters) to ensure there is sufficient fund balance available in the fund. Other confidential information is not necessary. Proposals that could result in additional revenue to the fund should also be communicated.

Note: Assessments by statewide projects/programs are not considered fund users for purposes of the responsibilities above.

STATE OF CALIFORNIA
Certification of Past and Prior Year Information
DF-117
(Revised 05/2016)

Department of Finance
 915 L Street
 Sacramento, CA 95814
 IMS Mail Code: A-15

Fund Number and Name _____

Org Code/Department Title _____

Select Fund user type:

- As the **Non-Shared Fund Administrator**¹, our department has fully reconciled the past/prior accounting/budgeting information for fiscal year 2015-16 to reflect full compliance with state law; the information is accurate and reconciles between budgeting and accounting records.
- As the **Shared Fund Administrator**¹, our department has coordinated with all fund users of this fund and has fully reconciled the past/prior accounting/budgeting information for fiscal year 2015-16 to reflect full compliance with state law; the information is accurate based on the representation of fund user(s) for their portion of the fund, and reconciles between budgeting and accounting records.
- As a **Shared Fund User**¹, our department has provided the designated fund administrator of this fund with all necessary information to assist in the overall fund reconciliation. Our department has fully reconciled our portion of the past/prior accounting/budgeting information for fiscal year 2015-16 to reflect full compliance with state law; the information is accurate and reconciles between budgeting and accounting records.
- As a **Fund Administrator or User of a fund without a Fund Condition Statement**² our department has fully reconciled the past/prior accounting/budgeting information for fiscal year 2015-16 to reflect full compliance with state law; the information is accurate and reconciles between budgeting and accounting records.

Sign certification:

I certify (or declare) under penalty of perjury that the budgeting and accounting information provided to the Department of Finance by my organization reconciles to the year-end financial reports submitted to the State Controller's Office. In addition, I understand that this information is subject to audit by the Department of Finance's Office of State Audits and Evaluations, to be funded by my department's spending authority from the fund.

 Signature (Department Head or Designee)³

 Date

 Print Name, Title

 Phone #

¹ This certification applies to funds with a Fund Condition Statement in the Governor's Budget.

² This certification applies to funds that do not have a Fund Condition Statement in the Governor's Budget: (1) most non-governmental costs funds (including bond and federal funds) and (2) certain funds (e.g., General Fund/Special Deposit Fund) that are administered on a statewide level. Please refer to the State Funds Manual, or contact your Finance budget analyst for additional information.

³ Designee may be delegated down one level, such as the Chief Deputy Director, only.

11. Frequently Asked Questions

1. Why do I have to prepare a Detailed Fund Balance Report (DF-303)?

The Detailed Fund Balance Report (DF-303) is a Department of Finance (Finance) form used by departments to reconcile the fund balance on year-end financial reports to fund balance in the Governor's Budget. Government Code section 13344 requires state departments prepare and maintain financial and accounting data for inclusion in the Governor's Budget and SCO's Budgetary/Legal Annual Report according to the directives of Finance.

2. What are statewide assessments?

Statewide assessments are assessments for statewide activities and projects. The assessments represent amounts sufficient to support certain statewide functions such as:

- a) SCO reporting for the Comprehensive Annual Report (GAAP reporting)
- b) Finance, Fiscal Systems and Consulting Unit (FSCU) for statewide fiscal and accounting policies and procedures.
- c) Financial Information System for California (FI\$Cal)
- d) SCO-MyCalPAYS

3. Who is responsible for recording statewide assessments?

The fund administrator will record and report statewide assessments for both shared and non-shared funds. The fund administrator should obtain amounts from Controller's journal entries for these assessments which will display the organization code of the department assessing the charge (e.g., 0840 for SCO, 8860 for Finance). Do not include statewide assessments for charges recorded against your department's organization code, as these types of assessments are charged to your department's appropriations (e.g., Pro Rata).

4. I am the administrator of a shared fund. How can I find out who are the fund users of my shared fund?

The fund users for a shared fund are listed in the Fund Condition Statement in the Governor's Budget. In addition, you can contact the State Controller's Office at blfinrep@sco.ca.gov for more information.

5. I am the administrator of a shared fund. Last year, some fund users did not submit the DFB and required supporting information on time. What can I do to avoid a similar situation this year?

Contact the fund users early, prior to year-end, to set expectations of due dates and the required information. Remind the fund users of their responsibilities, as stated in section 10.4, Fund Administrator and User Authority and Responsibilities. Notify the Finance budget analyst of the situation as soon as possible.

6. Why does the ending fund balance on the Consolidated DFB report for my shared fund not reconcile to the Report 8, Post Closing Trial Balance for all fund users?

Differences could be due to GL accounts such as GL 1210–SMIF or GL 1410–Due from General Fund not being reported on your year-end financial reports. If the GL accounts are not on your year-end financial reports, you will need to add these amounts to the ending fund balance on Report 8, Post-Closing Trial Balance.

7. What does our department do if we revise our year-end financial reports? Revised year-end financial reports should be submitted to both SCO and Finance to help prevent differences in the fund balance. In addition, if requested by the Finance budget analyst, department will submit revised DFB and budget documents.

11. Frequently Asked Questions

8. Where can I find guidance on the financial reconciliations required for my fund?

SAM chapter 7900 provides information on financial reconciliations and reporting requirements. SAM sections 7921-7924 provide examples of some common reconciliations. However, each department is responsible for completing any reconciliation necessary to safeguard the state's assets and ensure reliable financial data. For example, SAM section 7921 requires that departments reconcile their accounts with the corresponding accounts maintained by the SCO.

In addition, CALSTARS departments can refer to the CALSTARS Procedures Manual. For example, for instructions on how to reconcile activity in GL account 1140, Cash in State Treasury and GL account 1210, Deposits in Surplus Money Investment Fund, refer to: <http://www.dof.ca.gov/html/calstars/calsdocs/MANUAL/VOLUME-7/v7ch1.pdf>

9. When is a DF-117 required?

The DF-117 Certification is required for **all** funds with past/prior year activity.

If you have other questions regarding the guide, please contact the Department of Finance, Fiscal Systems and Consulting Unit Hotline at (916) 324-0385 or fscuhotline@dof.ca.gov.