**7976 Illustration 2**

(Revised 05/2025)

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|  | | | |  | | **AGENCY 5555** | | | | | |  | | | | | | |
| **TRAINING FUND 1234** | | | | | | | | | | | | | | | | | | |
| **REPORT NO. 15 RECONCILIATION OF AGENCY ACCOUNTS WITH TRANSACTIONS PER STATE CONTROLLER** | | | | | | | | | | | | | | | | | | |
| **FISCAL YEAR ENDING JUNE 30, 20XX** | | | | | | | | | | | | | | | | | | |
| Accounts |  | Reverse Prior Year (PY) | | | | Apply Current Year (CY) | |  | Transactions per Agency Accounts | | | | | | | | | |
| **(A)** | **(B)** | **(C)** | | **(D)** | **(E)** | **(F)** | **(G)** | **(H)** | **(I)** | **(J)** | | **(K)** | **(L)** | **(M)** | **(N)** | **(O)** | **(P)** |
| Transactions per Controller | Adjustments to Controller's Accounts | Accruals | | Corrections made by Controller | Adjustments to Controller's Accounts | Accruals | Total of Columns  (A)-(F) | Revenue (8000) | Reimbursements (8100) | Appropriation Expenditures (9000) | | Operating Transfers In  (9811) | Operating Transfers Out (9812) | Refunds to Reverted Appropriations (9891) | Prior Year Revenue Adjustments (9892) | Prior Year Appropriation Adjustments (9893) | Statewide Assessments  (9000 & 9998) |
| **Item 5555-001-1234 Chapter/Statute (Prior Prior Year)** |  |  |  | |  |  |  |  |  |  |  | |  |  |  |  |  |  |
| 10 Registrations | 62,999.69 |  | (208,055.50) | |  |  |  | (145,055.81) |  |  |  | |  |  |  |  | (145,055.81) |  |
| 20 Evaluations | 5,831.61 |  | (22,117.68) | |  |  |  | (16,286.07) |  |  |  | |  |  |  |  | (16,286.07) |  |
| 30.01 Administration | 39,004.69 |  | (28,835.57) | |  |  |  | 10,169.12 |  |  |  | |  |  |  |  | 10,169.12 |  |
| 30.02 Distributed Admin | (39,004.69) |  | 28,835.57 | |  |  |  | (10,169.12) |  |  |  | |  |  |  |  | (10,169.12) |  |
| 99 Clearing Account | (172,766.73) |  | 172,766.73 | |  |  |  | 0.00 |  |  |  | |  |  |  |  | 0.00 |  |
| 90.10 Reimbursements | (190.88) |  | 48,261.48 | |  |  |  | 48,070.60 |  |  |  | |  |  |  |  | 48,070.60 |  |
| 90.20 Reimbursements | 0.00 |  |  | |  |  |  | 0.00 |  |  |  | |  |  |  |  |  |  |
| **Revenue (Prior Year)** |  |  |  | |  |  |  |  |  |  |  | |  |  |  |  |  |  |
| 500000 Refunds to Reverted Appropriation | (4,893.35) |  |  | |  |  |  | (4,893.35) |  |  |  | |  |  | (4,893.35) |  |  |  |
| **Item 5555-001-1234 Chapter/Statute (Prior Year)** |  |  |  | |  |  |  |  |  |  |  | |  |  |  |  |  |  |
| 10 Registrations | 4,084,368.09 |  | (5,245,872.25) | |  |  | 1,235,550.21 | 74,046.05 |  |  |  | |  |  |  |  | 74,046.05 |  |
| 20 Evaluations | 862,301.97 |  | (963,449.90) | |  |  | 130,777.97 | 29,630.04 |  |  |  | |  |  |  |  | 29,630.04 |  |
| 30.01 Administration | 1,428,793.73 |  | (1,507,507.90) | |  |  | 3,901.34 | (74,812.83) |  |  |  | |  |  |  |  | (74,812.83) |  |
| 30.02 Distributed Admin | (1,428,793.73) |  | 1,507,507.90 | |  |  | (3,901.34) | 74,812.83 |  |  |  | |  |  |  |  | 74,812.83 |  |
| 99 Clearing Account | (5,067,167.35) |  | 5,393,521.22 | |  |  | (326,353.87) | 0.00 |  |  |  | |  |  |  |  | 0.00 |  |
| 90.10 Reimbursements | (955,325.38) |  | 1,460,853.39 | |  |  | (440,488.14) | 65,039.87 |  |  |  | |  |  |  |  | 65,039.87 |  |
| 90.20 Reimbursements | (379,460.58) |  | 379,460.58 | |  |  | 0.00 | 0.00 |  |  |  | |  |  |  |  |  |  |
| **Revenue (Current Year)** |  |  |  | |  |  |  |  |  |  |  | |  |  |  |  |  |  |
| 161400 Miscellaneous Revenue | (45,091.73) |  |  | |  |  | (222.77) | (45,314.50) | (45,314.50) |  |  | |  |  |  |  |  |  |
| **Item 5555-001-1234 Chapter/Statute (Current Year)** |  |  |  | |  |  |  |  |  |  |  | |  |  |  |  |  |  |
| 10 Registrations | 24,677,743.94 |  |  | |  |  | 12,407,805.21 | 37,085,549.15 |  |  | 37,085,549.15 | |  |  |  |  |  |  |
| 20 Evaluations | 5,861,864.82 |  |  | |  |  | 2,036, 656.64 | 7,898,521.46 |  |  | 7,898,521.46 | |  |  |  |  |  |  |
| 30.01 Administration | 9,432,648.72 |  |  | |  |  | 2,995,632.10 | 12,428,280.82 |  |  | 12,428,280.82 | |  |  |  |  |  |  |
| 30.02 Distributed Admin | (9,432,648.72) |  |  | |  |  | (2,995,632.10) | (12,428,280.82) |  |  | (12,428,280.82) | |  |  |  |  |  |  |
| 99 Clearing Account | 10,967,098.95 |  |  | |  |  | (10,967,098.95) | 0.00 |  |  | 0.00 | |  |  |  |  |  |  |
| 90.10 Reimbursements | (2,340,107.95) |  |  | |  | (768,931.73) | (1,109,100.00) | (4,218,139.68) |  | (4,218,139.68) |  | |  |  |  |  |  |  |
| 90.20 Reimbursements | (1,084,200.50) |  |  | |  |  | (672,500.01) | (1,756,700.51) |  | (1,756,700.51) |  | |  |  |  |  |  |  |
| 96 SCIF Deposit | 0.00 |  |  | |  |  | 0.00 | 0.00 |  |  |  | |  |  |  |  |  |  |
| 97 Revolving Fund Advance | 500,000.00 |  |  | |  |  | (500,000.00) | 0.00 |  |  |  | |  |  |  |  |  |  |
| 98 Advance to SRF | 0.00 |  |  | |  |  | 0.00 | 0.00 |  |  |  | |  |  |  |  |  |  |
| **Statewide Assessments** |  |  |  | |  |  |  |  |  |  |  | |  |  |  |  |  |  |
| Pro Rata | 10,200.45 |  |  | |  |  |  | 10,200.45 |  |  |  | |  |  |  |  |  | 10,200.45 |
| Supplemental Pension Assessments | 600.50 |  |  | |  |  |  | 600.50 |  |  |  | |  |  |  |  |  | 600.50 |
| **TOTAL** | **36,983,805.57** | **0.00** | **1,015,368.07** | | **0.00** | **(768,931.73)** | **1,795,026.29** | **39,025,268.20** | **(45,314.50)** | **(5,974,840.19)** | **44,984,070.61** | | **0.00** | **0.00** | **-4,893.35** | **0.00** | **55,444.68** | **10,800.95** |

**NOTE:** The total of each column (H to P) should equal the corresponding Legacy GL account on Report No. 7. Exception: The sum of Appropriation Expenditures (J) and Pro Rata Statewide Assessments (P) equals Legacy GL 9000 on Report No. 7.