



Fiscal Systems and Consulting Unit



DEPARTMENT OF FINANCE
STATE OF CALIFORNIA

FY 2024-25 YEAR-END SESSION II

June 2025

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COURSE OBJECTIVE

Upon completion of this course, participants will have a better understanding on preparing the year-end financial reports for governmental cost funds and non-governmental cost funds.

OVERVIEW



OVERVIEW

- ❖ Purpose of Financial Reports
- ❖ Policies and Procedures
- ❖ Impacts of Late Reporting

PURPOSE OF FINANCIAL REPORTS

- Financial reports provide information to both internal and external users.
- Financial reports assist the user by concisely presenting the day-to-day accounting information covering a specified period or point in time.
- Reporting requirements fulfill legal requirements and provide users with valuable information from which to assess the state's activities.

PURPOSE OF FINANCIAL REPORTS

Financial reports are reviewed and/or submitted to various users:

- Department decision-makers – To evaluate programs, and increase/decrease/maintain funding.
- Department of Finance – Preparation of the next Governor's Budget.
- The Legislative Analyst's Office – To analyze the Governor's Budget and make recommendations to the Legislature.
- The State Controller's Office (SCO) – To prepare and issue reports based on Government Code section 12460:
 - The Budgetary/Legal Basis Annual Report (BLBAR) in accordance with the budget plan.
 - The Annual Comprehensive Financial Report (ACFR) on a Generally Accepted Accounting Principles (GAAP) basis.

POLICIES AND PROCEDURES

- State Administrative Manual (SAM) Section 7900 et seq. provides requirements on periodic reconciliations and reports, including deadlines for reconciling, preparing, and submitting reports to the appropriate control agencies and other departments.
- Budget Letter 25-02: Year-End Financial Reporting Requirements
- Budget Letter 25-07: Past Year Budget Adjustments and Fund Balance Reconciliation Budget Letter
- SCO Financial Reports Procedure Manual
- Finance Month-End and Year-End Session I trainings

IMPACTS OF LATE REPORTING

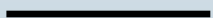
Failure to provide accurate and timely financial information:

- Impedes the timely preparation and presentation of the Governor's Budget to the Legislature.
- Creates distortion in budget details resulting from inaccurate or absence of required data or the use of estimates.
- Delays in the preparation and publication of the BLBAR and ACFR.
- Leads to inability to fund key programs.
- Creates distrust/loss of public confidence and reputational damage, which may impact credit rating and result in higher borrowing costs.
- Results in non-compliance with federal regulatory requirements, which may result in the suspension or termination of federal awards.

IMPACTS OF LATE REPORTING

- SCO will report delinquent departments to the Legislature and the departments will be required to testify on correcting the deficiency.
- SCO may withhold any or all operating funds from a department that fails to submit complete and accurate financial reports to the SCO within 20 days from the prescribed due dates, as authorized by Government Code section 12461.2.

YEAR-END REPORTS



YEAR-END REPORTS

- SAM Section [7410](#) – Budgetary/legal basis classification divides funds into two main categories:
 - Governmental Cost Funds
 - Non-governmental Cost Funds
- SAM Section [7951](#) – Provides information on required year-end financial reports, their distribution, and applicable SAM references.
- The [Manual of State Funds](#) displays the administering agency, creation authority, fund classification, purpose, and other information related to the fund.

YEAR-END REPORTS

Year-End Report	Governmental Cost Funds and Bond Funds	Non-Governmental Cost Funds	Report Distribution		
			SCO	STO	DOF
1 - Report of Accruals to Controller's Accounts	X		X		
2 - Accrual Worksheet	X		X		
3 - Adjustments to Controller's Accounts	X	X	X		
4 - Statement of Revenue (includes reconciliation with Controller's Accounts)	X		X		
5 - Final Reconciliation of Controller's Accounts with Final Budget Report/Agency Records	X		X		
6 - Final Budget Report	X	X			
7 - Pre-Closing Trial Balance	X	X	X		
8 - Post-Closing Trial Balance	X	X	X		
9 - Analysis of Change in Fund Balance (Statement of Operations)		X	X		
10 - Analysis and Reconciliation of Revolving Fund Accountability	X	X			
11 - Bank Reconciliation	X	X			
13 - Report of Expenditures of Federal Funds		X			X
14 - Report of Accounts Outside the State Treasury (one report per department)	X	X		X	
15 - Reconciliation of Agency Accounts with Transactions per State Controller	X		X		
18 - Statement of Changes in Capital Assets Group of Accounts (one report per fund)	X	X	X		
19 - Statement of Capital Assets Group of Accounts (one report per department)	X	X	X		
20 - Statement of Financial Condition		X	X		
22 - Statement of Contingent Liabilities	X	X	X		
Subsidiaries on File	X	X	X		
Material Variance Explanation Form	X	X	X		

UPDATES FOR 2024-25 YEAR-END REPORTING

- Year-end financial reporting deadline is September 2, 2025.
 - All Funds due to the SCO.
 - Report No. 13 due to Finance's Fiscal Systems and Consulting Unit (FSCU).
 - Report No. 14 due to State Treasurer's Office (STO).
- Revised year-end financial reporting deadline is November 17, 2025.
- Effective July 1, 2025, the SCO will implement the new Transaction Request Intake System (TRIS). A printout of the TRIS entry, along with the journal entry, must be submitted with Report 3.

FI\$CAL GENERATED REPORTS

- ❖ [Report No. 4](#), Statement of Revenue
- ❖ [Report No. 6](#), Final Budget Report
- ❖ [Report No. 7](#), Pre-Closing Trial Balance
- ❖ [Subsidiaries on File](#)
- ❖ [Report No. 8](#), Post-Closing Trial Balance
- ❖ [Report No. 9](#), Analysis of Change in Fund Balance
- ❖ [Report No. 20](#), Statement of Financial Condition
- ❖ [Report No. 13](#), Report of Expenditures of Federal Funds
- ❖ [Report No. 14](#), Report of Accounts Outside the State Treasury
- ❖ [Report No. 18](#), Statement of Changes in Capital Assets Group of Accounts
- ❖ [Report No. 19](#), Statement of Capital Assets Group of Accounts

REPORT NO. 4, STATEMENT OF REVENUE

Purpose: Presents a reconciliation of current year revenue recorded by the department with revenue recorded in the accounts maintained by the SCO as of June 30.

- Appropriate Legacy Receipt Codes are shown for the fund:
 - Governmental Cost Funds – Revenue Source 1XXXXX
 - Bond Funds – Operating Revenue Source 2XXXXX
- Balances agree with current year's Final (998) SCO/Agency Reconciliation Worksheet, and SCO balances.
- Current year revenue is positive on Report No. 4.

REPORT NO. 4, STATEMENT OF REVENUE

- Only current year revenue is reported.
- Report No. 4 and Final (998) SCO/Agency Reconciliation Worksheet are used to validate and/or prepare the current year and prior year(s) revenue on Report No. 15.
- See [Year-End Report 4](#) for more information.

REPORT 4 - YEAR END STATEMENT OF REVENUE

Department of Training - 1234

Fund 0001

Fiscal Year 20XX-XX

As of 06/30/20XX

Business Unit : 1234 - Department of
Fund : 0001 - General Fund
Subfund:
Enactment 20CY

Report ID : RPTGL06
Run Date : 08/15/20X
Run Time : 10:39:02
Adjustment 998

<u>Account</u>	<u>Description</u>	<u>Balance</u>	<u>Total</u>
161000	Escheat-Uncla	1,030.60	
	Ck/Warr/Bond/Cou		
161400	Miscellaneous Revenue	3,339.96	
*Total Revenue	0001		4,370.56

RECONCILIATION OF STATE CONTROLLERS REVENUE WITH STATEMENT OF REVENUE, JUN 30, 20XX

TOTAL REVENUE PER STATE CONTROLLERS OFFICE		<u>3,320.56</u>
RECONCILING FACTORS:		
ACCRUALS PER REPORT OF ACCRUALS	<u>1,050.00</u>	
ADJUSTMENT TO CONTROLLERS	<u> </u>	<u>1,050.00</u>
TOTAL REVENUE PER STATEMENT OF REVENUE		4,370.56

SCO/AGENCY RECONCILIATION WORKSHEET	ACCT	20PY	20PY	20CY	20CY	TOTAL
FUND: XXXX - (FUND TITLE) FY 20XX-XX As of XX/XX/XXXX - PERIOD XX BUDLEGAL	TITLE	Escheat- Checks,Warrants 4171400 R.0161000	Miscellaneous Revenue 4172500 R.0161400	Escheat- Checks,Warrants 4171400 R.0161000	Miscellaneous Revenue 4172500 R.0161400	Appropriations
Balance per SCO Agency Reconciliation Report		1,370.39	(3,000.00)	(1,030.60)	(2,289.96)	(4,950.17)
Current Year Accruals						
Receivables: (Enter GL Account Name & Number)						
Accounts Receivable - Revenue (GL 1313)	1200000		(2,000.00)		(1,050.00)	(3,050.00)
Accounts Receivable - Reimbursements (GL 1312)	1200050					0.00
Other Accrual Adjustments:						
Prior Year Accrual Reversal			3,000.00			3,000.00
SCO ADJUSTED BALANCE		1,370.39	(2,000.00)	(1,030.60)	(3,339.96)	(5,000.17)
Balance per Department's Records		1,370.39	(2,000.00)	(1,030.60)	(3,339.96)	(5,000.17)
DEPARTMENT'S ADJUSTED BALANCE		1,370.39	(2,000.00)	(1,030.60)	(3,339.96)	(5,000.17)
VARIANCE		0.00	0.00	0.00	0.00	0.00

REPORT NO. 6, FINAL BUDGET REPORT

Purpose: Presents a summary status of appropriations including expenditures, encumbrances, and balances as of June 30 for each appropriation.

- Report No. 6 is not submitted to SCO but is kept on file for year-end financial reporting and audit purposes. It is used to support past/prior year expenditures during the budget development process.
- Report No. 6 total budgetary expenditures, transfers out, and reimbursements match with Report No. 7.
- Report No. 6 is used to validate and/or prepare the Report Nos. 1, 5, 7, 13, and 15.
- See [Year-End Report 6](#) for more information.

**REPORT 6 - FINAL BUDGET REPORT
DEPARTMENT OF TRAINING - 1234
FISCAL YEAR 20XX - XX
AS OF 06/30/20XX**

Fund: 0001 - General Fund
Subfund: 000
Reference: 00
Enactment Year: 20RY

Report ID: RPTGL067
Run Date: 8/15/20XX
Run Time: 16:27:05
Adjusting Period: 998

Budget Period	PG	EL	CMP	TSK	Appropriation Description	Encumbrance/Allocated Encumbrance	Prior Year Encumbrance Reversals	Budgetary Expenditures	Balance
REGULAR APPROPRIATIONS									
20RY	6770				State Budget	0.00	21,593.19	-937.12	-9,468,517.79
	-9,467,580.67					20,656.07			
20RY	6780				State Audits & Evaluations	0.00	10,503.36	-3,643.20	-6,319,107.20
	-6,315,464.00					6,860.16			
					916.36				
20RY	9900100				Administration	0.00	5,227.44	-1,881.14	-272,709.00
	-270,827.86					3,346.30			
20RY	9900200				Administration - Distributed	0.00	-5,227.44	1,881.14	272,709.00
	270,827.86					-3,346.30			
TOTAL FOR REGULAR APPROPRIATIONS:									
	-15,783,044.67					27,516.23	32,096.55	-4,580.32	-15,787,624.99
SCHEDULED REIMBURSEMENTS									
20RY	6770				State Budget	0.00	0.00	0.00	1,207,083.65
	1,207,083.65					0.00			
20RY	6780				State Audits & Evaluations	0.00	0.00	0.00	2,175,634.04
	2,175,634.04					0.00			
TOTAL FOR SCHEDULED REIMBURSEMENTS:									
	3,382,717.69					0.00	0.00	0.00	3,382,717.69
TOTAL REFERENCE 001									
	-12,400,326.98					27,516.23	32,096.55	-4,580.32	-12,404,907.30

Clearing account is zero.

REPORT 6 - FINAL BUDGET REPORT
DEPARTMENT OF TRAINING - 1234
FISCAL YEAR 20XX - XX
AS OF 06/30/20XX

Fund: 0001 - General Fund
Subfund: 000
Reference: 00
Enactment Year: 20PY

Report ID: RPTGL067
Run Date: 8/15/20XX
Run Time: 16:27:05
Adjusting Period: 998

Budget Period	PG	EL	CMP	TSK	Appropriation Description				
	Appropriation		Expenditures		Encumbrance/Allocated	Prior Year Encumbrance	Encumbrance Reversals	Budgetary Expenditures	Balance
					Encumbrance				
REGULAR APPROPRIATIONS									
20PY		6770			State Budget				
	-3,452,826.48		405,201.05	1,814.62		466,564.48		-59,548.81	-3,512,375.29
20PY		6780			State Audits & Evaluations				
	-7,410,192.25		316,034.62	132.72		285,410.62		30,756.72	-7,379,435.53
20PY		9900100			Administration				
	-848,719.06		167,660.08	478.70		148,723.08		19,415.70	-829,303.36
20PY		9900200			Administration - Distributed				
	848,719.06		-167,660.08	-478.70		-148,723.08		-19,415.70	829,303.36
TOTAL FOR REGULAR APPROPRIATIONS:									
	-10,863,018.73		721,235.67	1,947.34		751,975.10		-28,792.09	-10,891,810.82
SCHEDULED REIMBURSEMENTS									
20PY		6770			State Budget				
	815,639.71		0.00	0.00		0.00		0.00	815,639.71
20PY		6780			State Audits & Evaluations				
	3,259,975.39		-4,375.13	0.00		0.00		-4,375.13	3,255,600.26
TOTAL FOR SCHEDULED REIMBURSEMENTS:									
	4,075,615.10		-4,375.13	0.00		0.00		-4,375.13	4,071,239.97
TOTAL REFERENCE 001									
	-6,787,403.63		716,860.54	1,947.34		751,975.10		-33,167.22	-6,820,570.85

Clearing
account is zero.

**REPORT 6 - FINAL BUDGET REPORT
DEPARTMENT OF TRAINING - 1234
FISCAL YEAR 20XX - XX
AS OF 06/30/20XX**

Fund: 0001 - General Fund
Subfund: 000
Reference: 00
Enactment Year: 20CY

Report ID: RPTGL067
Run Date: 8/15/20XX
Run Time: 16:27:05
Adjusting Period: 998

Budget Period	PG	EL	CMP	TSK	Appropriation Description	Prior Year Encumbrance	Encumbrance/Allocated Encumbrance	Encumbrance Reversals	Budgetary Expenditures	Balance
REGULAR APPROPRIATIONS										
20CY	6770				State Budget		532,223.02	0.00	32,003,178.29	-7,799,821.71
							31,470,955.27			
20CY	6780				State Audits & Evaluations		264,335.52	0.00	20,253,921.55	-5,746,078.45
							19,989,586.03			
20CY	9900100				Administration		153,203.35	0.00	12,715,152.19	-2,782,847.81
							12,561,948.84			
20CY	9900100				Administration - Distributed		-153,203.35	0.00	-12,715,152.19	2,782,847.81
							-12,561,948.84			
TOTAL FOR REGULAR APPROPRIATIONS:										
							796,558.54	0.00	52,257,099.84	-13,545,900.16
							51,460,541.30			
SCHEDULED REIMBURSEMENTS										
20CY	6770				State Budget		0.00	0.00	-2,999,151.78	848.22
20CY	6780				State Audits & Evaluations		0.00	0.00	-5,125,636.37	2,769,363.63
TOTAL FOR SCHEDULED REIMBURSEMENTS:										
							0.00	0.00	-8,124,788.15	2,770,211.85
TOTAL REFERENCE 001										
							796,558.54	0.00	44,132,311.69	-10,775,688.31
							43,335,753.15			
TOTAL FUND 0001										
							798,505.88	784,071.65	44,094,564.15	-30,001,166.46
							44,080,129.92			

Clearing
account is zero.

REPORT NO. 7, PRE-CLOSING TRIAL BALANCE

Purpose: Lists the general ledger account balances for real and nominal accounts, including accruals and adjustments, before nominal accounts close to fund balance.

- Special Deposit Funds require a consolidated report.
- Bond Funds with multiple sub-funds require a consolidated and separate report for each sub-fund.
- Report No. 7 is used to validate and/or prepare Report Nos. 4, 6, Subsidiaries on File, 8, 9, 13, 15, 20, and Material Variance Explanation Form.
- See [Year-End Report 7](#) for more information.

REPORT 7 - PRE-CLOSING TRIAL BALANCE

Department of Training - 1234

Fund 0001

Fiscal Year 20XX-XX

As of 06/30/20XX

Business: 1234 - Department of Training
Fund: 0001 - General Fund
Subfund:

Report ID: RPTGL068
Run Date: 8/15/20XX
Run Time: 13:19:36
Adjustment Period: 998
Ledger: BUDLEGAL

GLAN	ACCOUNT TITLE	DEBITS	CREDITS
1110	General Cash - CTS Accounts	638,758.45	
1130	Revolving Fund Cash	189,970.16	
1140	Cash in State Treasury	5,733,017,795.10	
1190	Cash on Hand	100.00	
1311	AR - Abatements	13,600.75	
1312	AR - Reimbursements	257,853.25	
1313	AR - Revenue	3,050.00	
1319	AR - Other	5,174.29	
1410	Due From Other Funds	4,222,339.07	
1420	Due From Approps - Same Fund	7,461,253.64	
1600	Provision For Deferred AR		10,174.29
1710	Expense Advances	4,248.54	
1730	Prepay to Other Funds/Approps	500,617.99	
3010	Accounts Payable		1,127,583.32
3114	Due to Other Funds		23,938.12
3115	Due to Other Appropriations		7,246,894.00
3730	Uncleared Collections		90.00
5330	Reserve-Prepaid Items		450,000.00
5570	Fund Balance - Clearing		3,564,208.15
8000	Revenue		5,000.17
8100	Reimbursements		8,129,163.28
9000	Appropriated Expenses	52,223,727.43	
9811	Transfers From Other Funds		5,777,979,057.82
9891	Refunds to Reverted Appropiat		2,379.52
Fund	0001	5,798,538,488.67	5,798,538,488.67

REPORT NO. 7, PRE-CLOSING TRIAL BALANCE

Report No. 7	GL Amount	Report No. 4 and Final (998) SCO Agency Reconciliation Worksheet	Total Amount and Balance Per Department Records	Report No. 6	Budgetary Expenditures Amount
GLAN 8000 Revenue ^{1/}	(5,000.17)	Current Year (CY) Revenue	(4,370.56)	TOTAL FOR REGULAR APPROPRIATIONS:	
GLAN 8100 Reimbursements ^{2/}	(8,129,163.28)	Prior Year(s) (PYs) Revenue	(629.61)	Enactment Year: 20RY	(4,580.32)
GLAN 9000 Appropriated Expenses ^{3/}	52,223,727.43	Total Fund Revenue (CY and PYs) ^{1/}	<u>(5,000.17)</u>	Enactment Year: 20PY	(28,792.09)
				Enactment Year: 20CY	52,257,099.84
				Total Fund Regular Appropriations ^{3/}	<u>52,223,727.43</u>
				TOTAL FOR SCHEDULED REIMBURSEMENTS:	
				Enactment Year: 20RY	-
				Enactment Year: 20PY	(4,375.13)
				Enactment Year: 20CY	(8,124,788.15)
				Total Fund Scheduled Reimbursements ^{2/}	<u>(8,129,163.28)</u>

- ^{1/} Revenue (GL 8000) on Report No. 7 agrees with CY Report No. 4 and the prior year(s) revenue per department records on the Final (998) SCO/Agency Reconciliations.
- ^{2/} Excluding the Federal Trust Fund, Reimbursements (GL 8100) on Report No. 7 agree with Report No. 6's sum 'Total for Scheduled Reimbursements, Budgetary Expenditures' amount.
- ^{3/} Appropriated Expenses (GL 9000) on Report No. 7 agree with Report No. 6's sum of 'Total for Regular Appropriations, Budgetary Expenditures' amount.
- The difference between the two reports could be the Statewide Assessment (Pro-Rata) and Federal Refunds to Reverted Appropriations (COA 5902000 crosswalks to GL 9000).

SUBSIDIARIES ON FILE

Purpose: Provides the required subsidiary information for certain general ledger accounts to identify the other fund and/or organization number, or account number involved in an inter-fund and intra-fund transaction.

- SAM Section [7605](#) provides a list of general ledger (GL) accounts that require the fund and business unit to identify the inter-fund and intra-fund transaction and subsidiary account numbers (for certain general ledger accounts), signifying the accounts receivable accounts involved in the transaction.

SUBSIDIARIES ON FILE

The accounts listed below require subsidiary number (BU and Fund affiliate):

Legacy Account	Chart of Account	Account Title
1410	1240000	Due From Other Funds
1420	1240100	Due From Other Appropriations (Same Fund)
1730	1309200	Prepayment to Other Funds / Appropriations
2120	1222000	Advances to Other Funds
2170	1225900	Interfund Loans Receivable
3114	2010000	Due to Other Funds – Current
3115	2011000	Due to Other Appropriations Within the Same Fund
3120	2012000	Prepayments From Other Funds or Appropriations
4010	2500000	Advances From Other Funds - Noncurrent
4050	2500220	Interfund Loans Payable
5330	3500200	Reserve for Prepayment to Other Funds / Appropriations
9811	63xxxxx, 6521000, 6530000, and 6540000	Transfers From Other Funds
9812	62xxxxx, 6480000, and 6511000	Transfers to Other Funds

SUBSIDIARIES ON FILE

The accounts listed below require a subsidiary account (alternate account):

Legacy Account	Chart of Account	Account Title
1390	1209500	Allowance for Uncollectible Accounts
1600	1290000	Provisions for Deferred Receivables

- Allowance for Uncollectible Accounts Receivable and Provisions for Deferred Receivables must have the correct Alt-Account information and the total for each Alt-Account must agree with the deferred amount of the corresponding accounts receivable.
- See [YE Training Session I](#) for a list of commonly used accounts and alternate accounts.

SUBSIDIARIES ON FILE
Department of Training - 1234
Fund 0001
Fiscal Year 20XX-XX
As of 06/30/20XX

Business Unit : 1234 - Department of Training
Fund : 0001 - General Fund
Subfund :

Report ID : RPTGL354
Run Date : 08/15/20XX
Run Time : 09:36:11
Adjustment Period : 998
Ledger: BUDLEGAL

GLAN	ACCOUNT TITLE	SUBSIDIARY	SUBSIDIARY	SUBSIDIARY	SUBSIDIARY	DEBITS	CREDITS
	SUBSIDIARY	SUBSIDIARY	SUBSIDIARY	SUBSIDIARY			
	FUND/ACCOUNT	FUND/ACCOUNT	TITLE	BUSINESS UNIT	BUSINESS UNIT TITLE		
1410	DUE FROM OTHER FUNDS						
	0890	Federal Trust Fund		1234	Department of Training	3,378,594.73	
	0942	Special Deposit Fund		1234	Department of Training	26,570.67	
	8506	Coronavirus Fiscal Recovery Fd		8860	Department of Finance	148,863.02	
	9740	Central Service Cost Recovery		8860	Department of Finance	668,310.65	
	TOTAL ACCOUNT	1410				4,222,339.07	
1420	DUE FROM APPROPS - SAME FUND						
	0001	General Fund		6100	Department of Education	220,339.50	
	0001	General Fund		1234	Department of Training	7,240,914.14	
	TOTAL ACCOUNT	1420				7,461,253.64	
1600	PROVISION FOR DEFERRED AR						
	01312	Prov Deferred A/R-Reimbursement					5,000.00
	01319	Prov Deferred A/R-Other					5,174.29
	TOTAL ACCOUNT	1600					10,174.29
1730	PREPAY TO OTHER FUNDS/APPROPS						
	0512	State Compensation Insurance F		8430	State Compensation Insurnce Fd	1,617.99	
	0602	Architecture Revolving Fund		7760	Department of General Services	450,000.00	
	066600001	Service Revolving Fund		7760	Department of General Services	49,000.00	
	TOTAL ACCOUNT	1730				500,617.99	
3114	DUE TO OTHER FUNDS						
	0687	Donated Food Revolving Fund		1234	Department of Training		591.16
	9730	Technology Services Revolving		7502	Department of Technology		21,170.71
	9731	Legal Services Revolving Fund		0820	Department of Justice		2,176.25
	TOTAL ACCOUNT	3114					23,938.12
3115	DUE TO OTHER APPROPRIATIONS						
	0001	General Fund		0840	State Controller		5,979.86
	0001	General Fund		1234	Department of Training		7,240,914.14
	TOTAL ACCOUNT	3115					7,246,894.00
5330	RESERVE - PREPAID ITEMS						
	0602	Architecture Revolving Fund		7760	Department of General Services		450,000.00
	TOTAL ACCOUNT	5330					450,000.00
9811	TRANSFERS FROM OTHER FUNDS						
	8506	Coronavirus Fiscal Recovery Fd		1234	Department of Training		5,777,979,057.82
	TOTAL ACCOUNT	9811					5,777,979,057.82

Business Unit : 1234 - Department of Training							
Fund : 0001 - General Fund							
GLAN	ACCOUNT TITLE						
	SUBSIDIARY FUND/ACCOUNT	SUBSIDIARY FUND/ACCOUNT TITLE	SUBSIDIARY BUSINESS UNIT	SUBSIDIARY BUSINESS UNIT TITLE		DEBITS	CREDITS
1410	DUE FROM OTHER FUNDS						
	0890	Federal Trust Fund	1234	Department of Training		3,378,594.73	
	0942	Special Deposit Fund	1234	Department of Training		26,570.67	
3114	DUE TO OTHER FUNDS						
	0687	Donated Food Revolving Fund	1234	Department of Training			591.16

Business Unit : 1234 - Department of Training							
Fund : 0687 - Donated Food Revolving Fund							
GLAN	ACCOUNT TITLE						
	SUBSIDIARY FUND/ACCOUNT	SUBSIDIARY FUND/ACCOUNT TITLE	SUBSIDIARY BUSINESS UNIT	SUBSIDIARY BUSINESS UNIT TITLE		DEBITS	CREDITS
1410	DUE FROM OTHER FUNDS						
	0001	General Fund	1234	Department of Training		591.16	

Business Unit : 1234 - Department of Training							
Fund : 0890 - Federal Trust Fund							
GLAN	ACCOUNT TITLE						
	SUBSIDIARY FUND/ACCOUNT	SUBSIDIARY FUND/ACCOUNT TITLE	SUBSIDIARY BUSINESS UNIT	SUBSIDIARY BUSINESS UNIT TITLE		DEBITS	CREDITS
3114	DUE TO OTHER FUNDS						
	0001	General Fund	1234	Department of Training			3,378,594.73

Business Unit : 1234 - Department of Training							
Fund : 0942 - Special Deposit Fund							
GLAN	ACCOUNT TITLE						
	SUBSIDIARY FUND/ACCOUNT	SUBSIDIARY FUND/ACCOUNT TITLE	SUBSIDIARY BUSINESS UNIT	SUBSIDIARY BUSINESS UNIT TITLE		DEBITS	CREDITS
3114	DUE TO OTHER FUNDS						
	0001	General Fund	1234	Department of Training			26,570.67

SUBSIDIARIES ON FILE

- The 'Due To' from Department A must reconcile with the corresponding 'Due From' from Department B.
- Subsidiaries on File is used to prepare and/or validate Report Nos. 1, 2, and 7.
- See [Year-End Subsidiaries on File](#) for more information.

REPORT NO. 8, POST-CLOSING TRIAL BALANCE

Purpose: Lists the general ledger account balances for real accounts, including accruals and adjustments, after the nominal accounts close to fund balance.

- Special Deposit Funds require a consolidated report.
- Bond Funds with multiple sub-funds require a consolidated and separate report for each sub-fund.

REPORT NO. 8, POST-CLOSING TRIAL BALANCE

Fund Balance Closeout Concept:

	Accounts	Shared Funds	Non-Shared Proprietary Funds	Non-Shared Funds
Fund Balance Accounts	5530 - Fund Balance-Unappropriated 5540 - Retained Earnings 5570 - Fund Balance-Clearing	X	X	X
Cash & Nominal Accounts	1140 - Cash in State Treasury 65 - Unapp InterUnit Transfers* 8000 - Revenue 8100 - Reimbursements 9000 - Appropriated Expenses 9811 - Transfers from Other Funds 9812 - Transfers to Other Funds 9891 - Refunds to Reverted Approps 9998 - Supplementary Pension	X X X X X X X X	 X X X X X X	 X X X X X X

* Unappropriated InterUnit Cash Transfers (GL 65) for non-shared funds will appear on Reports Nos. 7, 8, and 20. The GL 65 balance represents cash carried forward prior to June 2020.

REPORT 7 - PRE-CLOSING TRIAL BALANCE

Department of Training - 1234

Fund 0001

Fiscal Year 20XX-XX

As of 06/30/20XX

Business 1234 - Department of Training
Fund: 0001 - General Fund
Subfund:

Report ID: RPTGL068
Run Date: 8/15/20XX
Run Time: 13:19:36
Adjustment Period: 998
Ledger: BUDLEGAL

GLAN	ACCOUNT TITLE	DEBITS	CREDITS
1110	General Cash - CTS Accounts	638,758.45	
1130	Revolving Fund Cash	189,970.16	
1140	Cash in State Treasury	5,733,017,795.10	
1190	Cash on Hand	100.00	
1311	AR - Abatements	13,600.75	
1312	AR - Reimbursements	257,853.25	
1313	AR - Revenue	3,050.00	
1319	AR - Other	5,174.29	
1410	Due From Other Funds	4,222,339.07	
1420	Due From Approps - Same Fund	7,461,253.64	
1600	Provision For Deferred AR		10,174.29
1710	Expense Advances	4,248.54	
1730	Prepay to Other Funds/Approps	500,617.99	
3010	Accounts Payable		1,127,583.32
3114	Due to Other Funds		23,938.12
3115	Due to Other Appropriations		7,246,894.00
3730	Uncleared Collections		90.00
5330	Reserve-Prepaid Items		450,000.00
5570	Fund Balance - Clearing		3,564,208.15
8000	Revenue		5,000.17
8100	Reimbursements		8,129,163.28
9000	Appropriated Expenses	52,223,727.43	
9811	Transfers From Other Funds		5,777,979,057.82
9891	Refunds to Reverted Appropriat		2,379.52
Fund	0001	<u>5,798,538,488.67</u>	<u>5,798,538,488.67</u>

RPT 7 GL 5570: - 3,564,208.15

GL 1140: + 5,733,017,795.10

GL 8000: - 5,000.17

GL 8100: - 8,129,163.28

GL 9000: + 52,223,727.43

GL 9811: - 5,777,979,057.82

GL 9891: - 2,379.52

RPT 8 GL 5570: - 4,438,286.41

REPORT 8 - POST-CLOSING TRIAL BALANCE

Department of Training - 1234

Fund 0001

Fiscal Year 20XX-XX

As of 06/30/20XX

Business 1234 - Department of Training
Fund: 0001 - General Fund
Subfund:

Report ID: RPTGL069
Run Date: 8/15/20XX
Run Time: 13:19:36
Adjustment Period: 998
Ledger: BUDLEGAL

RPT 7 GL 5570: - 3,564,208.15
 GL 1140: + 5,733,017,795.10
 GL 8000: - 5,000.17
 GL 8100: - 8,129,163.28
 GL 9000: + 52,223,727.43
 GL 9811: - 5,777,979,057.82
 GL 9891: - 2,379.52

 RPT 8 GL 5570: - 4,438,286.41

GLAN	ACCOUNT TITLE	DEBITS	CREDITS
1110	General Cash - CTS Accounts	638,758.45	
1130	Revolving Fund Cash	189,970.16	
1190	Cash on Hand	100.00	
1311	AR - Abatements	13,600.75	
1312	AR - Reimbursements	257,853.25	
1313	AR - Revenue	3,050.00	
1319	AR - Other	5,174.29	
1410	Due From Other Funds	4,222,339.07	
1420	Due From Approps - Same Fund	7,461,253.64	
1600	Provision For Deferred AR		10,174.29
1710	Expense Advances	4,248.54	
1730	Prepay to Other Funds/Approps	500,617.99	
3010	Accounts Payable		1,127,583.32
3114	Due to Other Funds		23,938.12
3115	Due to Other Appropriations		7,246,894.00
3730	Uncleared Collections		90.00
5330	Reserve-Prepaid Items		450,000.00
5570	Fund Balance - Clearing		4,438,286.41
Fund	0001	13,296,966.14	13,296,966.14

REPORT NO. 8, POST-CLOSING TRIAL BALANCE

- For non-shared funds, asset and liability amounts agree with Report No. 7; and Fund Balance – Unappropriated (GL 5530) and Retained Earnings (GL 5540) have a zero or credit balance.
- Report No. 8 is used to prepare and/or validate the Report Nos. 1, 2, 7, 9, 15, and 20.
- See [Year-End Report 8](#) for more information.

REPORT NO. 9, ANALYSIS OF CHANGE IN FUND BALANCE

Purpose: Provides the beginning fund balance for the fiscal year plus any additions (e.g., revenues), less any deductions (e.g., expenditures) to determine the fiscal year's ending fund balance.

- Report No. 9 is submitted to the SCO for the following funds:
 - A non-shared, non-governmental cost fund
 - Federal Trust Fund (0890)
 - Special Deposit Fund (0942)
 - Fiduciary Funds Outside the Centralized Treasury System (0990)
- Special Deposit Funds with multiple sub-funds require a separate report for each sub-fund.

REPORT 7 - PRE-CLOSING TRIAL BALANCE

Department of Training - 1234

Fund 0942

Fiscal Year 20XX - XX

As of 06/30/20XX

Business Unit: 1234 - Department of Training
Fund: 0942 - Special Deposit Fund
Subfund:

Report ID: RPTGL068
Run Date: 8/17/20XX
Run Time: 14:40:22
Adjustment Period: 998
Ledger: BUDLEGAL

GLAN	ACCOUNT TITLE	DEBITS	CREDITS
1140	Cash in State Treasury	73,421.42	
1210	SMIF Deposits	5,118,000.00	
1319	AR - Other	1,040.00	
1410	Due From Other Funds	270,768.19	
1600	Provision For Deferred AR		1,040.00
2720	Secu & Oth Prope Held in Trust	15,263.00	
3010	Accounts Payable		216,523.58
3114	Due to Other Funds		27,655.17
3220	Due to Local Government		7,499.00
3290	Due to Other Govt Entities		3,303.48
3510	Deposits - General		15,263.00
5530	Fund Balance - Unappropriated		6,401,180.67
65	Unapp InterUnit Transfers	1,831,043.95	
8000	Revenue		948,740.89
9000	Appropriated Expenses	311,669.23	
Fund	0942	7,621,205.79	7,621,205.79

REPORT 8 - POST-CLOSING TRIAL BALANCE
Department of Training - 1234
Fund 0942
Fiscal Year 20XX-XX
As of 06/30/20XX

Business Unit: 1234 - Department of Training
Fund: 0942 - Special Deposit Fund
Subfund:

Report ID: RPTGL069
Run Date: 8/15/20XX
Run Time: 13:19:36
Adjustment Period: 998
Ledger: BUDLEGAL

GLAN	ACCOUNT TITLE	DEBITS	CREDITS
1140	Cash in State Treasury	73,421.42	
1210	SMIF Deposits	5,118,000.00	
1319	AR - Other	1,040.00	
1410	Due From Other Funds	270,768.19	
1600	Provision For Deferred AR		1,040.00
2720	Secu & Oth Prope Held in Trust	15,263.00	
3010	Accounts Payable		216,523.58
3114	Due to Other Funds		27,655.17
3220	Due to Local Government		7,499.00
3290	Due to Other Govt Entities		3,303.48
3510	Deposits - General		15,263.00
5530	Fund Balance - Unappropriated		7,038,252.33
65	Unapp InterUnit Transfers	1,831,043.95	
Fund	0942	7,309,536.56	7,309,536.56

REPORT NO. 9, ANALYSIS OF CHANGE IN FUND BALANCE

- For non-shared funds, Unapp InterUnit Transfers (GL 65) and Cash in State Treasury (GL 1140) will not appear on Report No. 9 since they do not close out to the fund balance.
- For Federal Fund, revenue (inflows) must equal expenditures (outflows). Therefore, Report No. 9 should not show a fund balance.
- The beginning fund balance must equal the ending fund balance from the prior year's Report No. 9.
- Report No. 9 validates the current year's fund balance on Report Nos. 7, 8, and 20.
- See [Year-End Report 9](#) for more information.

REPORT NO. 20, STATEMENT OF FINANCIAL CONDITION

Purpose: Discloses the balances of the assets, liabilities, and fund equity as of June 30.

- Report No. 20 is submitted to the SCO for the following funds:
 - A non-shared, non-governmental cost fund
 - Federal Trust Fund (0890)
 - Special Deposit Fund (0942)
 - Fiduciary Funds Outside the Centralized Treasury System (0990)
- Special Deposit Funds with multiple sub-funds require a separate report for each sub-fund.

REPORT 20 - STATEMENT OF FINANCIAL CONDITION

Department of Training - 1234

Fund 0942 - Special Deposit Fund

Fiscal Year 20XX - XX

As of 06/30/20XX

Ledger - BUDLEGAL

Business Unit: 1234 - Department of Training **Run Date:** 8/15/20XX
Fund: 0942 - Special Deposit Fund **Run Time:** 9:45 AM
Subfund: 00001 - Special Deposit Fund

Assets

Account	Account Title	Balance
65	Unapp InterUnit Transfers	1,830,769.88
1140	Cash in State Treasury	73,641.40
1319	AR - Other	1,040.00
1410	Due From Other Funds	232,089.54
1600	Provision For Deferred AR	(1,040.00)
Total Assets		2,136,500.82

Liabilities & Fund Equity

Account	Account Title	Balance
3010	Accounts Payable	216,523.58
3114	Due to Other Funds	27,655.17
3220	Due to Local Government	7,499.00
3290	Due to Other Govt Entities	3,303.48
5530	Fund Balance - Unappropriated	1,881,519.59
Total Liabilities		254,981.23
Total Fund Equity		1,881,519.59
Total Liabilities & Fund Equity		2,136,500.82

REPORT 20 - STATEMENT OF FINANCIAL CONDITION

Department of Training - 1234

Fund 0942 - Special Deposit Fund

Fiscal Year 20XX - XX

As of 06/30/20XX

Ledger - BUDLEGAL

Business Unit: 1234 - Department of Training **Run Date:** 8/15/20XX
Fund: 0942 - Special Deposit Fund **Run Time:** 9:45 AM
Subfund: 00002 - Special Deposit Fund

Assets

Account	Account Title	Balance
65	Unapp InterUnit Transfers	274.07
1140	Cash in State Treasury	(219.98)
1210	SMIF Deposits	5,118,000.00
1410	Due From Other Funds	38,678.65
2720	Secu & Oth Prope Held in Trust	15,263.00
Total Assets		5,171,995.74

Liabilities & Fund Equity

Account	Account Title	Balance
3510	Deposits - General	15,263.00
5530	Fund Balance - Unappropriated	5,156,732.74
Total Liabilities		15,263.00
Total Fund Equity		5,156,732.74
Total Liabilities & Fund Equity		5,171,995.74

REPORT NO. 20, STATEMENT OF FINANCIAL CONDITION

- Cash in State Treasury (GL 1140) and Unappropriated InterUnit Cash Transfers (GL 65) will appear on Report No. 20 for non-shared, non-governmental cost funds.
 - The sum of GL 65 and 1140 on Report No. 20 should have a debit balance and agree with the ending balance of GLs 1140 displayed on the SCO Fund Reconciliation.
- For the Federal Trust Fund, the combined balance amounts of GL 1140 and GL 65 agree with Report Nos. 7 and 8 and must equal the total of appropriation control 'C' accounts and grant (1944) 'C' accounts from the SCO/Agency Reconciliation.
- Report No. 20 is used to validate the Report Nos. 7 and 8.
- See [Year-End Report 20](#) for more information.

REPORT NO. 13, REPORT OF EXPENDITURES OF FEDERAL FUNDS

Purpose: Provides the expenditure and encumbrance balances for each federal award by Assistance Listing Number (ALN) and program title.

- Expenditures must include accruals for all valid obligations incurred and receivables earned as of June 30.
- Encumbrances must include commitments that will become expenditures after June 30, when goods or services are received.
- Report No. 13 is submitted to the Department of Finance, Fiscal Systems and Consulting Unit for nongovernmental cost funds with federal award activity.

REPORT 13 - Report of Expenditures of Federal Funds
Department of Training - 1234
Fund 0890
Fiscal Year 20XX-XX
As of 06/30/20XX

Business Unit: 1234 - Department of Training
Fund: 0890 - Federal Trust Fund
Subfund:

Report ID: RPTGL072
Run Date: 8/15/20XX
Run Time: 15:52:11
Adjusting Period: 998

<u>ALN</u>	<u>Description</u>	<u>Expenditures</u>	<u>Encumbrances</u>	<u>Total</u>
10.541	Training Supplies-Technology Innovation Grant	123,623.64	0.00	123,623.64
10.553	School Training Program	592,577,697.53	0.00	592,577,697.53
10.555	National School Training Program	1,827,570,729.66	0.00	1,827,570,729.66
10.559	Summer Training	24,531,635.96	120,099.72	24,651,735.68
10.560	State Administrative Expenses for Training Supplies	22,302,030.35	622,372.50	22,924,402.85
10.579	Training Supplies Discretionary Grants	247,003,382.96	-7,739,994.87	239,263,388.09
84.010	Title I Grants to Local Educational Agencies	1,069,990,026.38	990,241,257.91	2,060,231,284.29
84.027	Special Education Grants to States	1,523,046,251.35	-2,561,957.07	1,520,484,294.28
84.048	Career and Technical Education	120,673,918.68	1,048,379.38	121,722,298.06
84.173	Special Education Grants	47,335,321.37	-7,524,234.59	39,811,086.78
84.287	Twenty-First Century Community Learning Centers	117,673,563.59	-10,311,727.30	107,361,836.29
84.323	Special Education - State Personnel Development	3,029,471.70	-384,925.03	2,644,546.67
84.365	English Language Acquisition State Grants	78,498,207.82	93,581,929.36	172,080,137.18
84.367	Supporting Effective Instruction State Grants	148,547,337.17	83,119,902.55	231,667,239.72
84.369	Grants for State Assessments and Related Activities	28,529,736.08	25,185.91	28,554,921.99
84.371	Comprehensive Literacy Development	15,432,640.11	-15,120,025.26	312,614.85
84.424	Academic Enrichment Program	29,962,239.17	116,502,915.66	146,465,154.83
84.425	Education Stabilization Fund	-8,163,914,286.70	8,177,937,488.64	14,023,201.94
93.243	Projects of Regional and National Significance	1,588,225.02	-70,116.57	1,518,108.45
93.600	Head Start	6,040,716.57	8,575.54	6,049,292.11
Total Fund:		-2,259,457,531.59	9,419,495,126.48	7,160,037,594.89

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 _____ AT SACRAMENTO, CALIFORNIA.

SIGNATURE OF OFFICER

TYPE OR PRINT NAME OF OFFICER

TITLE OF OFFICER

REPORT NO. 13, REPORT OF EXPENDITURES OF FEDERAL FUNDS

- The 'Total Fund, Expenditures' column on Report No. 13 agrees with Report No. 6, Total Fund, Expenditures for Regular Appropriations and Transfers to Other Funds-Unspecified, excluding Scheduled Reimbursements.
- The 'Total Fund, Encumbrance' column on Report No. 13 agrees with Report No. 6, Total Fund, Encumbrance/Allocated Encumbrance less Prior Year Encumbrance Reversals.
- The 'Total Fund, Total' column on Report No. 13 agrees with Report No. 6, Total Fund, Budgetary Expenditures for Regular Appropriations and Transfers to Other Funds Unspecified, excluding Scheduled Reimbursements.
- The 'Total Fund, Total' column amount on Report No. 13 agrees with Report No. 7 sum of Appropriated Expenses (GL 9000) and Transfers to Other Funds (GL 9812)
- Report No. 13 is validated by Report Nos. 6 and 7.
- See [Year-End Report 13](#) for more information.

REPORT NO. 14, REPORT OF ACCOUNTS OUTSIDE THE STATE TREASURY

Purpose: Reports accounts outside the Centralized Treasury System (CTS) in which state money is deposited or must indicate that there are no accounts to report.

- Departments must submit one Report No. 14 per department.
- Departments must electronically submit Report No. 14 to the State Treasurer's Office (STO) through FI\$Cal.
- Do not include a copy of Report No. 14 in the year-end financial reports or list it on the Certification Letter submitted to the SCO.
- See [Year-End Report 14](#) for more information.

SEE DETAILED INSTRUCTIONS ON PAGE 2

Each report must be typed.

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

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


DEPARTMENT NAME & ADDRESS Department of Training 1400 Z Street Suite 701 Sacramento CA 95814	BUSINESS UNIT 1234	FOR FISCAL YEAR ENDED June 30, 20XX
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(1) ACCOUNT TITLE & NUMBER	(2) ACCOUNT TYPE	(3) PURPOSE	(4) BANK/SAVINGS & LOAN /OTHER DEPOSITORY	(5) AUTHORITY	(6) BALANCE	(7) COLLATERALIZED		
						YES	NO	NOT REQUIRED
Department of Training 0123456789	Checking Account	Processing payments to trainers	Bank of America, N.A. 100 West 33rd Street, New York, NY 10001	DOF Approval Date : 12/15/21	1,000,000.00			NR
Department of Training 987654321000	Zero Balance Account	Credit Card Sales - Books	US Bank 621 Capitol Mall, Suite 110, Sacramento, CA 95814	DOF Approval Date : 05/09/14	0.00			NR

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

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

PREPARED BY (NAME & TITLE) Departmental Accountant, Accounting Administrator I	EMAIL ADDRESS Departmental.Accountant@training.ca.gov	TELEPHONE NUMBER 916/555-5555
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SIGNATURE (DEPARTMENT HEAD OR DESIGNEE)  The Boss	TYPE OR PRINT NAME & TITLE The Boss, Department Chief	DATE SIGNED 20XX-07-31	TELEPHONE NUMBER 916/555-5656
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REPORT NO. 18, STATEMENT OF CHANGES IN CAPITAL ASSETS GROUP OF ACCOUNTS

Purpose: Accounts for changes resulting from capital asset acquisitions and dispositions during the fiscal year.

- Report No. 18 is submitted to the SCO for each fund, except fiduciary funds.
- Beginning Balances on Report No. 18 must match the Ending Balances of the prior year's Report No. 18.
- Submit FI\$Cal-generated Report No. 18 in Excel format to SCO.

REPORT 18 – STATEMENT OF CHANGES IN CAPITAL ASSETS

Department of Training - 1234

Fund 0001

Fiscal Year 20XX-XX

As of 06/30/20XX

Business Unit: 1234 - Department of Training

Fund: 0001 - General Fund

Subfund:

Report ID: RPTGL075

Run Date: 08/15/20XX

Run Time: 13:59:40

Account – Description	Beginning Balance	Additions	Deductions	Ending Balance
Tangible Assets				
2341 - Equipment	3,846,131.48	260,068.10	88,553.26	4,017,646.32
Intangible Assets				
2411 - Computer Software - Amortizabl	11,867,776.48	3,239,146.04	68,529.25	15,038,393.27
2416 - Rights Leased Buildgs-Amortiz	554,335.86	0.00	0.00	554,335.86
2418 - Right-to-use SBITA - Amortizab	271,540.00	0.00	0.00	271,540.00
Fund: ▽ 0001	<u>16,539,783.82</u>	<u>3,499,214.14</u>	<u>157,082.51</u>	<u>19,881,915.45</u>
Sub Fund: ▽ 000				

REPORT 18 – STATEMENT OF CHANGES IN CAPITAL ASSETS

Department of Training - 1234

Fund 0890

Fiscal Year 20XX-XX

As of 06/30/20XX

Business Unit: 1234 - Department of Training

Fund: 0890 - Federal Trust Fund

Subfund:

Report ID: RPTGL075

Run Date: 08/15/20XX

Run Time: 13:59:40

Account – Description	Beginning Balance	Additions	Deductions	Ending Balance
Tangible Assets				
2341 - Equipment	1,965,073.73	0.00	546,825.31	1,418,248.42
Intangible Assets				
2411 - Computer Software - Amortizabl	3,158,794.43	1,680,559.70	0.00	4,839,354.13
2416 - Rights Leased Buildgs-Amortiz	3,056,972.68	0.00	0.00	3,056,972.68
Fund: 0890	<u>8,180,840.84</u>	<u>1,680,559.70</u>	<u>546,825.31</u>	<u>9,314,575.23</u>
Sub Fund:				

REPORT NO. 18, STATEMENT OF CHANGES IN CAPITAL ASSETS GROUP OF ACCOUNTS

- If the capital asset account beginning balance differs from the prior year's ending balance, departments must submit Report No. 18, Statement of Changes in Capital Assets Group of Accounts, Beginning Balance Differential Report.
 - Footnote that the differences are documented and explained in the Beginning Balance Differential Report.
 - A sample report is shown in SAM Section [7977](#) Illustration 2.
- See [Year-End Report 18](#) for more information.

REPORT NO. 19, STATEMENT OF CAPITAL ASSETS GROUP OF ACCOUNTS

Purpose: Summarizes the information contained in each Report No. 18, Statement of Changes in Capital Assets Group of Accounts, and provides the total of all capital assets of a department.

- Only one Report No. 19 must be prepared and submitted to SCO for each department.
- Ensure balances correspond to Report No. 18.
- Submit FI\$Cal-generated Report No. 19 in Excel format to SCO.

REPORT NO. 19, STATEMENT OF CAPITAL ASSETS GROUP OF ACCOUNTS

Report 18 - Assets	General Fund	Federal Trust Fund	Total for BU - Report 19
2341- Equipment	4,017,646.32	1,418,248.42	5,435,894.74
2411- Computer Software	15,038,393.86	4,839,354.13	19,877,747.40
2416 - Rights Leased Buildings	554,335.86	3,056,972.68	3,611,308.54
2418 - Right-to-use SBITA	271,540.00	0.00	271,540.00
Total	19,881,915.45	9,314,575.23	29,196,490.68

REPORT 19 - STATEMENT OF CAPITAL ASSETS
Department of Training - 1234
Fiscal Year 20XX-XX
As of 06/30/20XX

Business Unit: 1234 - Department of Training

Report ID: RPTGL076
Run Date: 08/15/XX
Run Time: 21:02:52

CAPITAL ASSETS:	<u>DEBIT BALANCE</u>	<u>CREDIT BALANCE</u>
Tangible Assets		
2341 - Equipment	5,435,894.74	0.00
Intangible Assets		
2411 - Computer Software - Amortizabl	19,877,747.40	0.00
2416 - Rights Leased Buildgs-Amortiz	3,611,308.54	0.00
2418 - Right-to-use SBITA - Amortizab	271,540.00	0.00
TOTAL CAPITAL ASSETS	<u>29,196,490.68</u> ¹	<u>0.00</u>
INVESTMENT IN CAPITAL ASSETS FROM: ²		
Fund: 0001 - General Fund	0.00	19,881,915.45
Sub Fund:		
Fund: 0890 - Federal Trust Fund	0.00	9,314,575.23
Sub Fund:		
TOTAL INVESTMENT IN CAPITAL ASSETS	<u>0.00</u>	<u>29,196,490.68</u> ¹

1. Physical inventories of capital assets are made at least once every three years.

2. Subsidiary capital asset records are in agreement with the general ledger control accounts shown above.

REPORT NO. 19, STATEMENT OF CAPITAL ASSETS GROUP OF ACCOUNTS

- Report No. 19 consolidates all capital assets of a department, whereas Report No. 18 provides the capital assets for each fund.
- The number of Report No. 18s a department submits must equal the number of funds reported in the department's Report No. 19.
- See [Year-End Report 19](#) for more information.

NON-FI\$CAL GENERATED REPORTS

- ❖ [Report No. 22](#), Statement of Contingent Liabilities
- ❖ [Material Variance Explanation Form](#)
- ❖ [Report No. 3](#), Adjustments to Controller's Accounts
- ❖ [Report No. 2](#), Accrual Worksheet
- ❖ [Report No. 15](#), Reconciliation of Agency Accounts with Transactions per State Controller
- ❖ [Report No. 1](#), Report of Accruals to Controller's Accounts
- ❖ [Report No. 5](#), Final Reconciliation of Controller's Accounts with Final Budget Report

REPORT NO. 22, STATEMENT OF CONTINGENT LIABILITIES

Purpose: Reports all contingent liabilities not accrued by the department, including estimated liabilities such as federal audit exceptions, other audit exceptions, and pending litigation.

- Report No. 22 is required for all funds; if there are no contingent liabilities, indicate on the Certification Letter that there is “no activity to report.”
- For criteria for determining when to accrue and disclose contingent liabilities, refer to the SCO Year-End Financial Reports Procedure Manual (Budgetary/Legal Basis).
- See [Year-End Report 22](#) for more information.

STATEMENT OF CONTINGENT LIABILITIES - REPORT NO. 22

Department of Training - 1234

GENERAL FUND - 0001

As of June 30, XXXX

Prepared By: Departmental Accountant

Telephone Number: 916-555-5555

Type of Contingent Liability	Reference or Identification	Estimated Amount	Estimated Date of Payment	Comments
<u>Alleged overpayment of Fees</u>	<u>1</u>	\$ <u>2,000,000.00</u>	<u>FY YY-YY</u>	<u>Settlement Pending</u>
<u>Damages for alleged discrimination</u>	<u>2</u>	\$ <u>1,500,000.00</u>	<u>FY YY-YY</u>	<u>Settlement Pending</u>
<u>Attorney's fees</u>	<u>3</u>	\$ <u>1,000,000.00</u>	<u>FY YY-YY</u>	<u>Settlement Pending</u>
<u>Attorney's fees</u>	<u>4</u>	\$ <u>1,000,000.00</u>	<u>FY YY-YY</u>	<u>Settlement Pending</u>

I CERTIFY (OR DECLARE) UNDER PENALTY OF PERJURY THAT THE ATTACHED REPORTS ARE TRUE, ACCURATE AND COMPLETE, AND WERE PREPARED FOLLOWING THE APPLICABLE LAWS, REGULATIONS, POLICIES, PROCEDURES, AND INSTRUCTIONS. I HAVE NOT VIOLATED ANY OF THE PROVISIONS OF ARTICLE 4, CHAPTER 1, DIVISION 4, TITLE 1, GOVERNMENT CODE (COMMENCING WITH SECTION 1090) AND ARTICLE 2, CHAPTER 1, PART 3, DIVISION 3, TITLE 2, GOVERNMENT CODE (COMMENCING WITH SECTION 13030).

Subscribed and executed this 30 day of June, 20XX at Sacramento, California

Signature of Officer

Type or print name of Officer

Title of Officer

MATERIAL VARIANCE EXPLANATION FORM

Purpose: Identifies and provides explanations for material variances between prior year (PY) and current year (CY) Expenditures (GL 9000), Revenue (GL 8000), Transfers In (GL 9811) and Transfers Out (GL 9812) balances.

- If a fund has multiple sub-funds, departments must submit only one MVEF at the main fund level, not per sub-fund.
- The SCO requires a MVEF for all fund's year-end financial reports, even if there is no activity to report or if all amounts are zero.

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

Fund Number: **0001**

Contact Name: **Departmental Accountant**

Agency Code: **1234**

Contact Email: departmental.accountant@training.ca.gov

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

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

EXPENDITURES				
PY 20XX-XX	CY 20XX-XX	Variance Amount	Variance Percentage	Explanation Required?
\$ 50,001,830.70	\$ 52,223,727.43	\$ 2,221,896.73	4%	NO
Explanation:				

REVENUE				
PY 20XX-XX	CY 20XX-XX	Variance Amount	Variance Percentage	Explanation Required?
\$ (9,038.88)	\$ (5,000.17)	\$ 4,038.71	-45%	NO
Explanation:				

TRANSFERS IN				
PY 20XX-XX	CY 20XX-XX	Variance Amount	Variance Percentage	Explanation Required?
\$ (11,038,531,887.00)	\$ (5,777,979,057.82)	\$ 5,260,552,829.18	-48%	YES
Explanation: Transfers In (GL 9811) decreased due to the reduction of the state's direct disaster response costs paid by the General Fund (0001) and reimbursed from the Coronavirus Fiscal Recovery Fund (8506).				

TRANSFERS OUT				
PY 20XX-XX	CY 20XX-XX	Variance Amount	Variance Percentage	Explanation Required?
\$ -	\$ -	\$ -	0%	NO
Explanation: No activity to report.				

MATERIAL VARIANCE EXPLANATION FORM

- The prior and current year's Reports No. 7 are used to prepare the MVEF.
- Fiduciary Funds Outside the Centralized Treasury System (Fund 0990, also known as Non-Treasury Trust Funds) use prior and current year's Report No. 9.
- See [Year-End Material Variance Explanation Form](#) for more information.

REPORT NO. 3, ADJUSTMENTS TO CONTROLLER'S ACCOUNTS

Purpose: Identifies adjustments needed to correct the SCO's central records as of June 30.

- Transactions correct in FI\$Cal but incorrect in SCO legacy as of June 30 are considered Report No. 3.
- Effective July 1, 2025, the SCO will implement the new Transaction Request Intake System (TRIS). Departments must submit the adjusting entries into TRIS for approval, and the SCO Agency Transaction Unit posts them in legacy before Report No. 3 is submitted for year-end reporting.
 - All adjusting entries submitted in the TRIS must be accompanied by an attachment (e.g., journal entry, transaction request, budget revision, etc.).
 - A printout of the TRIS entry and the journal entry must be submitted with Report No. 3. Each entry on Report No. 3 must be identified by a number that references an explanation identified by the same number. This number should be placed on the Footnotes Tab.

REPORT NO. 3, ADJUSTMENTS TO CONTROLLER'S ACCOUNTS

- For nongovernmental cost funds, use only Report No. 3 Form 576A for adjustments to:
 - Cash in State Treasury (GL 1140)
 - Deposits in Surplus Money Investment Fund (GL 1210)
 - Prepayments to Other Funds (GL 1730)
 - Advances to Other Funds (GL 2120).
- Only report the difference in amounts needed to reconcile the department's balances with SCO cash basis records as of June 30.

REPORT NO. 3, ADJUSTMENTS TO CONTROLLER'S ACCOUNTS

- For governmental cost funds, the adjustments are reported on Report No. 3 Forms 576A and 576B and other reports as follows:
 - Revenue adjustments will be reported on Report No. 4.
 - Expenditure adjustments will be reported on Report No. 5.
 - The adjustments must also be reported on Report No. 15.

REPORT NO. 3, ADJUSTMENTS TO CONTROLLER'S ACCOUNTS

- For governmental cost funds, the amounts reported should be adjustments needed to correct account balances on SCO records as of June 30.
 - The adjustment amounts on the 576B tab of the Excel workbook agree with those reported on Report Nos. 5 and 15 and the supporting attachments.
 - Debits and credits on the 576B tab of the Excel workbook for each fund agrees with the debits and credits on the Transaction Request.
- Report No. 3 is used to prepare adjustments on Report Nos. 4, 5, and 15.

REPORT NO. 2, ACCRUAL WORKSHEET

Purpose: Provides departments with a uniform and systematic method of compiling year-end accruals.

- The accruals consist of the assets, liabilities, and deferred credits reflected in the department's records but not recorded in the SCO cash basis accounts as of June 30.
- Report No. 2 excludes certain general ledger (GL) accounts maintained by the SCO, such as Cash in State Treasury (GL 1140), Deposits in Surplus Money Investment Fund (GL 1210), and similar accounts.
- The report is organized as follows:
 - Column totals record general ledger real account activity.
 - Row totals record nominal account activity.

REPORT NO. 2, ACCRUAL WORKSHEET

- For Revenue Collected in Advance (GL 3410), Reimbursements Collected in Advance (GL 3420), or Uncleared Collections (GL 3730), the amount reported does not include the amounts previously remitted to SCO; the amount reported should include only the amount in General Cash (GL 1110).
- Miscellaneous Accounts and the Revolving Fund Adjustment lines should net to zero in the Net Total Accruals per Agency column.
- The Final (998) SCO/Agency Reconciliation, Report No. 8, and Subsidiaries on File are used to prepare the Report No. 2.
- Report No. 2 is used to prepare Report Nos. 1 and 15.
- See [Year-End Report 2](#) for more information.

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

Purpose: Assures the accuracy and completeness of a department's year-end financial reports by presenting a reconciliation of a department's nominal accounts (i.e., revenue, reimbursement, expenditure, and transfer accounts) with transactions per the SCO as of June 30.

- SCO will refer to this report to obtain additional information that may help resolve any discrepancies in Report No. 1 and/or Report No. 3.

	Per State Controller's Office (SCO) 6/30/20XX	Reverse Prior Year			Apply Current Year		TOTAL	Transactions Per Agency Accounts					
		Adjustments to SCO Accounts	Accruals	Corrections Made by SCO	Adjustments to SCO Accounts	Accruals		Revenue (8000)	Reimbursements	Approp. Expenditures (9000)	Transfers From Other Fund (9811)	Refunds to Reverted Appns (GL)	
													(A)
ITEM 1234-001-0001, CHAPTER XX/XX (REVERTED YEAR)													
Program 10 - State Budget	21,257.69		(22,194.81)			0.00	(937.12)			(937.12)			
Program 20 - State Audits & Evaluations	7,275.82		(10,919.02)			0.00	(3,643.20)			(3,643.20)			
Program 40-01 - Administration	3,553.30		(5,434.44)			0.00	(1,881.14)			(1,881.14)			
Program 40-02 - Distributed Admin.	(3,553.30)		5,434.44			0.00	1,881.14			1,881.14			
Program 99 - Clearing Account	11,606.55		(11,606.55)			0.00	0.00						
Category 90 10 - Scheduled Reimbursements						0.00	0.00						
Category 90 20 - Scheduled Reimbursements						0.00	0.00						
ACCT TYPE R (PRIOR YEAR)													
161000 - Escheat-Checks, Warrants	1,370.39					0.00	1,370.39	1,370.39					
161400 - Miscellaneous Revenue	(3,000.00)		3,000.00			(2,000.00)	(2,000.00)	(2,000.00)					
385060 - Transfers From Fund 8506	(185,261,251.80)					(148,863.02)	(185,410,114.82)				(185,410,114.82)		
500000 - Refunds to Reverted Appns	(2,379.52)					0.00	(2,379.52)						(2,379.52)
ITEM 1234-001-0001, CHAPTER XX/XX (PRIOR YEAR)													
Program 10 - State Budget	4,344,678.63		(4,410,635.62)			6,408.18	(59,548.81)			(59,548.81)			
Program 20 - State Audits & Evaluations	2,083,243.82		(2,051,842.17)			(644.93)	30,756.72			30,756.72			
Program 40-01 - Administration	1,473,051.55		(1,454,137.63)			501.78	19,415.70			19,415.70			
Program 40-02 - Distributed Admin.	(1,473,051.55)		1,454,137.63			(501.78)	(19,415.70)			(19,415.70)			
Program 99 - Clearing Account	(8,145,856.63)		8,154,194.09			(8,337.46)	(0.00)						
Category 90 10 - Scheduled Reimbursements	(641,683.35)		898,735.35			(257,052.00)	0.00						
Category 90 20 - Scheduled Reimbursements	(720,627.24)		716,252.11			0.00	(4,375.13)		(4,375.13)				
ACCT TYPE R (CURRENT YEAR)													
161000 - Escheat-Checks, Warrants	(1,030.60)					0.00	(1,030.60)	(1,030.60)					
161400 - Miscellaneous Revenue	(2,289.96)					(1,050.00)	(3,339.96)	(3,339.96)					
385060 - Transfers From Fund 8506	(5,592,568,943.00)					0.00	(5,592,568,943.00)				(5,592,568,943.00)		
ITEM 1234-001-0001, CHAPTER XX/XX (CURRENT YEAR)													
Program 10 - State Budget	28,453,159.83					3,550,018.46	32,003,178.29			32,003,178.29			
Program 20 - State Audits & Evaluations	18,507,117.71					1,746,803.84	20,253,921.55			20,253,921.55			
Program 40-01 - Administration	11,182,763.67					1,532,388.52	12,715,152.19			12,715,152.19			
Program 40-02 - Distributed Admin.	(11,182,763.67)					(1,532,388.52)	(12,715,152.19)			(12,715,152.19)			
Program 99 - Clearing Account	7,550,489.56					(7,550,489.56)	0.00						
Category 90 10 - Scheduled Reimbursements	(2,440,398.00)					(558,753.78)	(2,999,151.78)		(2,999,151.78)				
Category 90 20 - Scheduled Reimbursements	(4,161,928.22)					(963,708.15)	(5,125,636.37)		(5,125,636.37)				
Category 96 - Advance to State Compensation Insurance Fund	1,617.99					(1,617.99)	0.00						
Category 97 - Office Revolving Fund Advance	200,000.00					(200,000.00)	0.00						
Category 98 - Advance to Service Revolving Fund – Other Service	49,000.00					(49,000.00)	0.00						
TOTAL	(5,732,718,570.33)	0.00	3,264,983.38	0.00	0.00	(4,438,286.41)	(5,733,891,873.36)	(5,000.17)	(8,129,163.28)	52,223,727.43	(5,777,979,057.82)	(2,379.52)	

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

- Reports/information used to prepare Report No. 15:
 - Final (998) SCO/Agency Reconciliation
 - SCO Agency Reconciliation Report (Tab Run) or DFQ_GL_15_SCO_ENDING query
 - SCO Prior Year Accrual Summary Report or prior year's Report No. 15
 - Report Nos. 2, 3, 4, 6, and 7
- See [Year-End Report 15](#) for more information.

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

Purpose: Provides the SCO with accrual amounts reflected in the department's records but not posted in the accounts maintained by the SCO as of June 30.

- Report No. 1 is used as a system input document by SCO to post accruals to the year-end account balances.
 - Form 571 A reports accruals to asset, liability, and deferred credit accounts.
 - Form 571 D reports accruals to revenue, reimbursement, expenditure, and transfer accounts.
- It also reports the amount and source of funding for any encumbrances included in the accruals so the SCO can establish an appropriate reserve of fund balance for the fund's net encumbrances.

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Agency Number	Agency Name	Fund Number	Fund Name		
1234	Department of Training	0001	General Fund		
Name of Contact Person, Title		Telephone Number	Email Address		
Department Accountant		916-555-5555	Department.Accountant@training.ca.gov		
Encumbrances Debit = Credit?		TRUE	Amount Debit = Credit?	TRUE	
ACCOUNT TITLE	ENCUMBRANCES	D C	ACCOUNT	AMOUNT	D C
GENERAL CASH			1110	638,758.45	D
REVOLVING FUND CASH			1130	189,970.16	D
CASH ON HAND			1190	100.00	D
ACCOUNTS RECEIVABLE--ABATEMENTS			1311	13,600.75	D
ACCOUNTS RECEIVABLE--REIMBURSEMENTS			1312	257,853.25	D
ACCOUNTS RECEIVABLE--REVENUE			1313	3,050.00	D
ACCOUNTS RECEIVABLE--DISHONORED CHECKS			1315		
ACCOUNTS RECEIVABLE--OTHER			1319	5,174.29	D
CONTINGENT RECEIVABLE			1380		
DUE FROM OTHER FUNDS			1410 0890	3,378,594.73	D
DUE FROM OTHER APPROPRIATIONS			1420 6100	220,339.50	D
PROVISION FOR DEFERRED RECEIVABLES (CREDIT BAL)			1600 01312	5,000.00	C
EXPENSE ADVANCES			1710	4,248.54	D
ACCOUNTS PAYABLE	796,895.88	C	3010	1,127,583.32	C
DUE TO OTHER FUNDS			3114 0687	591.16	C
DUE TO OTHER APPROPRIATIONS	900.00	C	3115 0840	5,979.86	C
DUE TO LOCAL GOVERNMENT			3220		
LIABILITY FOR LOCAL SALES TAX			3230		
DUE TO OTHER GOVT ENTITIES			3290		
REIMBURSEMENTS COLLECTED IN ADVANCE			3420		
UNCLEARED COLLECTIONS			3730	90.00	C
PREPAYMENTS TO ARCHITECTURE REVOLVING FUND (DEBIT BAL)			1730 0602	450,000.00	D
RESERVE FOR ARCHITECTURE REVOLVING FUND			5330 0603	450,000.00	C
DUE FROM OTHER FUNDS			1410 0942	26,570.67	D
DUE FROM OTHER FUNDS			1410 8506	148,863.02	D
DUE FROM OTHER FUNDS			1410 9740	668,310.65	D
DUE FROM OTHER APPROPRIATIONS			1420 1234	7,240,914.14	D
PROVISION FOR DEFERRED RECEIVABLES (CREDIT BAL)			1600 01319	5,174.29	C
DUE TO OTHER FUNDS			3114 9730	21,170.71	C
DUE TO OTHER FUNDS	710.00	C	3114 9731	2,176.25	C
DUE TO OTHER APPROPRIATIONS			3115 1234	7,240,914.14	C

SCO/AGENCY RECONCILIATION WORKSHEET	ACCT	20CY Escheat-Checks, Warrants	20CY Miscellaneous Revenue	20CY Transfer from Fund 8506	20CY State Budget	20CY State Audits & Evaluations	20CY Administration	20CY Administration - Distributed	20CY Clearing Account	20CY Scheduled Reimbursemen ↑	20CY Scheduled Reimbursemen ↑	20CY Advance to SCIF	20CY Revolving Fund Advance	20CY Advance to SRF	TOTAL Appropriations	Totals per BUDLEGAL Trial Balance (Actual sign)	GL Accounts Not Posted to KK per Trial Balance	GL Acct Variance
FUND: 0001 - (GENERAL FUND)	TITLE	4171400	4172500	6340000	001-6770	001-6780	001-9900100	001-9900200	001-9999	001-6770	001-6780	001-596-9990	001-597-9990	001-598-9990				
FY 20XX-XX		R.0161000	R.0161400	R.0385060	D-001-10	D-001-20	D-001-40.01	D-001-40.02	D-001-99	F-001-90.10	F-001-90.20	D-001-Cat96	D-001-Cat97	D-001-Cat98				
As of 06/30/20XX - PERIOD 998 BUDLEGAL																		
Balance per SCO Agency Reconciliation Report		(1,030.60)	(2,289.96)	(5,592,568,943.00)	(11,349,840.17)	(7,492,882.29)	(4,315,236.33)	4,315,236.33	7,550,489.56	559,602.00	3,733,071.78	1,617.99	200,000.00	49,000.00	(5,791,147,410.26)			
Current Year Accruals																		
Payables: (Enter GL Account Name & Number)																		
From the AP Input Table (below)																		
Accounts Payable - Encumbrance	2000300														0.00	0.00		0.00
Accounts Payable (GL 3010)	2000000				532,223.02	280,010.12	153,203.35	(153,203.35)	4,024.70						818,205.18	(818,205.18)		0.00
Accrued Accounts Payables (GL 3010)	2000100				690.18	1,752.29			312,616.97						315,059.44	(309,378.14)	5,681.30	0.00
Due to Other Funds (GL 3114)	2010000				710.00	1,466.25			21,170.71						23,938.12	(23,938.12)		0.00
Due to Other Appropriations (GL 3115)	2011000				3,016,395.26	1,463,575.18	1,379,185.17		1,382,315.03						7,246,894.00	(7,246,894.00)		0.00
DEPARTMENT'S ADJUSTED BALANCE		(1,030.60)	(3,339.96)	(5,592,568,943.00)	(7,799,821.71)	(5,746,078.45)	(2,782,847.81)	2,782,847.81	0.00	848.22	2,769,363.63	1,617.99	0.00	49,000.00	(5,795,532,078.68)			
VARIANCE		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(0.00)	0.00	0.00	0.00	0.00	0.00			

AP Input Table																		
ENCUMBRANCE ACCRUALS:																		
YTD Encumbrance Transactions	2000300														0.00			
Accounts Payable (GL 3010)	2000000				532,223.02	264,335.52	153,203.35	(153,203.35)							798,505.88			
Accrued Payables (GL 3010)	2000100				(1,610.00)										(1,610.00)			
Due to Other Funds (GL 3114)	2010000				710.00										710.00			
Due to Other Appropriations (GL 3115)	2011000				900.00										900.00			
TOTAL ENCUMBRANCE ACCRUALS:		0.00	0.00	0.00	532,223.02	264,335.52	153,203.35	(153,203.35)	0.00	0.00	0.00	0.00	0.00	0.00	798,505.88			
EXPENDITURE ACCRUALS:																		
Accounts Payable (GL 3010)	2000000					15,674.60			4,024.70						19,699.30			
Accrued Payables (GL 3010)	2000100				2,300.18	1,752.29			312,616.97						316,669.44			
Due to Other Funds (GL 3114)	2010000					1,466.25			21,170.71						23,228.12			
Due to Other Appropriations (GL 3115)	2011000				3,015,495.26	1,463,575.18	1,379,185.17		1,382,315.03						7,245,994.00			
TOTAL EXPENDITURE ACCRUALS:		0.00	0.00	0.00	3,017,795.44	1,482,468.32	1,379,185.17	0.00	1,720,127.41	0.00	0.00	0.00	0.00	0.00	7,605,590.86			

Total Fund Encumbrances

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Agency Number 1234		Agency Name Department of Training				Fund Number 0001		Fund Name General Fund									
Name of Contact Person, Title Department Accountant						Telephone Number 916-555-5555		Email Address Department.Accountant@training.ca.gov									
Enc Debit = Credit?		TRUE				Amount Debit = Credit?				TRUE							
APPROPRIATION AND REVENUE ACCOUNT TITLES	ENCUMBRANCES	D C	FY	M	REF/ ITEM	CAT	PGM	ELE	COMP	TASK	T	SOURCE FUND	B	S C O	REVENUE/ OBJECT	AMOUNT	D C
ESCHEAT-CHECKS,WARRANTS			20PY								R				0161000		
MISCELLANEOUS REVENUE			20PY								R				0161400	2,000.00	C
CORONAVIRUS FISCAL RECOVERY			20PY								R				0385060	148,863.02	C
REFUNDS TO REVERTED APPROPNS			20PY								R				0500000		
6770-STATE BUDGET	1,814.62	D	20PY		001		10				D					6,408.18	D
6780-STATE AUDITS AND EVALUATION	132.72	D	20PY		001		20				D					644.93	C
9900100-ADMINISTRATION	478.70	D	20PY		001		40	01			D					501.78	D
9900200-ADMINISTRATION - DISTRIB	478.70	C	20PY		001		40	02			D					501.78	C
CLEARING ACCOUNT			20PY		001		99				D					8,337.46	C
REIMBURSEMENTS TO 6770-STATE BUD			20PY		001	90	10				F	0001000				257,052.00	C
REIMBURSEMENTS TO 6780-STATE AUD			20PY		001	90	20				F	0001000					
ESCHEAT-CHECKS,WARRANTS			20CY								R				0161000		
MISCELLANEOUS REVENUE			20CY								R				0161400	1,050.00	C
CORONAVIRUS FISCAL RECOVERY			20CY								R				0385060		
6770-STATE BUDGET	532,223.02	D	20CY		001		10				D					3,550,018.46	D
6780-STATE AUDITS AND EVALUATION	264,335.52	D	20CY		001		20				D					1,746,803.84	D
9900100-ADMINISTRATION	153,203.35	D	20CY		001		40	01			D					1,532,388.52	D
9900200-ADMINISTRATION - DISTRIB	153,203.35	C	20CY		001		40	02			D					1,532,388.52	C
CLEARING ACCOUNT			20CY		001		99				D					7,550,489.56	C
REIMBURSEMENTS TO 6770-STATE BUD			20CY		001	90	10				F	0001000				558,753.78	C
REIMBURSEMENTS TO 6780-STATE AUD			20CY		001	90	20				F	0001000				963,708.15	C
REVOLVING FUND ADVANCE			20CY		001	97					D			3		200,000.00	C

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

- For accruals to Due From Other Funds/Appropriations (GL 1410/1420) and Due To Other Funds/Appropriations (GL 3114/3115), the subsidiary numbers reflect the fund/BU number of the other fund/BU involved, respectively.
- The Final (998) SCO/Agency Reconciliation, Dfq_GL_01_JOURNAL_DETAIL query, Reports Nos. 2, 6, and Subsidiaries on File are used to prepare Report No. 1.
- Use Report No. 1 to prepare Report No. 5.

REPORT NO. 5, FINAL RECONCILIATION OF CONTROLLER'S ACCOUNTS WITH FINAL BUDGET REPORT/AGENCY RECORDS

Purpose: Presents a reconciliation of a department's appropriation balances with the SCO account balances as of June 30.

- The difference between the SCO and the department account balances may consist of:
 - Expenditure, reimbursement, and transfer accruals as reported on Report No. 1.
 - Adjustments as reported on Report No. 3.
 - Pending budget revisions, allocation orders, and/or executive orders.
- Report No. 5 is available on the SCO's website for departments to download for each appropriation that exists on the SCO records as of June 30.

MAILCODE: 1234
 AGENCY: 1234 DEPT OF TRAINING
 FUND: 0001000 GENERAL FUND
 FY: 20RY ITEM: 001

CHAPTER NO.		ITEM NO.	EXPENDITURES	APPROPRIATION BALANCE
***** SCO USE ONLY *****				
			40,140.06	
			-44,720.38	

APPLY CURRENT YEAR ADJUSTMENTS TO CONTROLLER'S ACCOUNTS		-----		-----
APPLY ACCRUALS PER REPORT OF ACCRUALS TO CONTROLLER'S ACCOUNTS				
SCO ACCOUNT CODE				
-	-	-	-	-
10	6770-STATE BUDGET	-----		-----
20	6780-STATE AUDITS AND EVALUATIONS	-----		-----
40 01	9900100-ADMINISTRATION	-----		-----
40 02	9900200-ADMINISTRATION - DISTRIBUTED	-----		-----
99	CALSTARS CLEARING ACCOUNT	-----		-----
90 10	REIMBURSEMENTS TO 6770-STATE BUDGET	-----		-----
90 20	REIMBURSEMENTS TO 6780-STATE AUDITS AND EVALUATIONS	-----		-----
97	REVOLVING FUND ADVANCE	-----		-----
PENDING BUDGET REVISION / ALLOCATION ORDERS / EXECUTIVE ORDERS		-----		-----
TOTAL		-----	-4,580.32	0.00 *

*Appropriation reverted as of June 30, 20XX

MAILCODE: 1234
 AGENCY: 1234 DEPT OF TRAINING
 FUND: 0001000 GENERAL FUND
 FY: 20PY ITEM: 001

CHAPTER NO.		ITEM NO.	EXPENDITURES	APPROPRIATION BALANCE
***** SCO USE ONLY *****				
** JUNE 30 ACCOUNT BALANCE PER STATE CONTROLLER'S RECORDS			-3,080,244.77	-6,560,944.64
** REVERSE PRIOR YEAR ADJUSTMENTS TO CONTROLLER'S ACCOUNTS				
** REVERSE PRIOR YEAR EXPENDITURES/REIMBURSEMENTS ACCRUED			3,306,703.76	
** REVERSE PRIOR YEAR CORRECTIONS MADE BY CONTROLLER'S OFFICE				

APPLY CURRENT YEAR ADJUSTMENTS TO CONTROLLER'S ACCOUNTS			-----	-----
APPLY ACCRUALS PER REPORT OF ACCRUALS TO CONTROLLER'S ACCOUNTS				
SCO ACCOUNT CODE				
-	-	-	-	-
10	6770-STATE BUDGET		5,624.54	5,624.54
20	6780-STATE AUDITS AND EVALUATIONS		138.71	138.71
40 01	9900100-ADMINISTRATION		501.78	501.78
40 02	9900200-ADMINISTRATION - DISTRIBUTED		-501.78	-501.78
99	CALSTARS CLEARING ACCOUNT		-8,337.46	-8,337.46
90 10	REIMBURSEMENTS TO 6770-STATE BUDGET		-257,052.00	-257,052.00
90 20	REIMBURSEMENTS TO 6780-STATE AUDITS AND EVALUATIONS			
96	STATE COMPENSTAION INSURANCE FUND DEPOSIT			
97	REVOLVING FUND ADVANCE			
98	ADVANCE TO SERVICE REVOLVING FUND-OTHER SERVICES			
PENDING BUDGET REVISION / ALLOCATION ORDERS / EXECUTIVE ORDERS			-----	-----
TOTAL			-33,167.22	-6,820,570.85

MAILCODE: 1234
 AGENCY: 1234 DEPT OF TRAINING
 FUND: 0001000 GENERAL FUND
 FY: 20CY ITEM: 001

CHAPTER NO.		ITEM NO. 1234-001-0001		
***** SCO USE ONLY *****				
		EXPENDITURES	APPROPRIATION BALANCE	
** JUNE 30 ACCOUNT BALANCE PER STATE CONTROLLER'S RECORDS		47,908,440.88	-6,748,941.13	
** REVERSE PRIOR YEAR ADJUSTMENTS TO CONTROLLER'S ACCOUNTS				
** REVERSE PRIOR YEAR EXPENDITURES/REIMBURSEMENTS ACCRUED				
** REVERSE PRIOR YEAR CORRECTIONS MADE BY CONTROLLER'S OFFICE				

APPLY CURRENT YEAR ADJUSTMENTS TO CONTROLLER'S ACCOUNTS		-----	-----	
APPLY ACCRUALS PER REPORT OF ACCRUALS TO CONTROLLER'S ACCOUNTS				
SCO ACCOUNT CODE				
-	-	-	-	-
10	6770-STATE BUDGET	3,550,018.46	3,550,018.46	
20	6780-STATE AUDITS AND EVALUATIONS	1,746,803.84	1,746,803.84	
40 01	9900100-ADMINISTRATION	1,532,388.52	1,532,388.52	
40 02	9900200-ADMINISTRATION - DISTRIBUTED	-1,532,388.52	-1,532,388.52	
99	CALSTARS CLEARING ACCOUNT	-7,550,489.56	-7,550,489.56	
90 10	REIMBURSEMENTS TO 6770-STATE BUDGET	-558,753.78	-558,753.78	
90 20	REIMBURSEMENTS TO 6780-STATE AUDITS AND EVALUATIONS	-963,708.15	-963,708.15	
96	STATE COMPENSTAION INSURANCE FUND DEPOSIT		-1,617.99	
97	REVOLVING FUND ADVANCE		-200,000.00	
98	ADVANCE TO SERVICE REVOLVING FUND-OTHER SERVICES		-49,000.00	
PENDING BUDGET REVISION / ALLOCATION ORDERS / EXECUTIVE ORDERS		-----	-----	
TOTAL		44,132,311.69	-10,775,688.31	

REPORT NO. 5, FINAL RECONCILIATION OF CONTROLLER'S ACCOUNTS WITH FINAL BUDGET REPORT/AGENCY RECORDS

- Reimbursement, expenditure, and transfer accruals agree with the corresponding appropriation line item on Report Nos. 2 and 15.
- Adjustments to SCO's accounts and accruals are posted to both the Expenditures and Appropriation Balance columns.
- The total in the Expenditure column on each Report No. 5 should equal the 'Total Reference' line of Report No. 6, Budgetary Expenditure column for that appropriation.
- The Appropriation Balance column on each Report No. 5 should equal the 'Total Reference' line of Report No. 6, Balance column for that appropriation except for the reverted year.
- Report Nos. 1, 2, 3, 6, and 15 are used to prepare and/or validate Report No. 5.
- See [Year-End Report 5](#) for more information.

TIPS FOR SUCCESSFUL YEAR-END

- Complete the final 998 reconciliations timely and accurately before preparing year-end financial reports.
- Maintain good communication within your department to meet year-end workplan deadlines.
- Communicate and coordinate with other departments to ensure the 'Due To and Due From' entries reconcile.

TIPS FOR SUCCESSFUL YEAR-END

- Contact SCO to resolve reporting questions before year-end reports are due.
- Refer to the SCO Financial Reports Procedure Manual and use the checklist to validate reports before submitting to SCO.
- SAM Section [7981](#) – If, after issuing the year-end financial reports, a department determines that there are material differences relating to prior year funds, the department will immediately contact the SCO for instructions.

STATE FUND ACCOUNTING COURSE

Enroll for the State Fund Accounting Course at
<https://esd.dof.ca.gov/training/register/statefund>

MAILING LISTS

Subscribe to the Department of Finance's FI\$Cal Resources for Accounting and Training mailing lists at
<https://dof.ca.gov/department-mailing-lists/>

QUESTIONS

Contact the FSCU Hotline.

Email: FSCUHotline@dof.ca.gov

Phone: (916) 324-0385

