

Purpose

The Year-End Report No. 2, Accrual Worksheet, 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 State Controller's Office (SCO) cash basis accounts as of June 30. The 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.

Report No. 2 is required for governmental cost funds and bond funds. SCO will refer to this report to obtain additional information that may help resolve any discrepancies in Report No. 1, Report of Accruals to Controller's Accounts.

Reference Documents

- SAM Section [7953](#)
- Report No. 1, Report of Accruals to Controller's Accounts
- Report No. 7, Pre-Closing Trial Balance
- Report No. 8, Post-Closing Trial Balance
- Subsidiaries on File
- Final (998) SCO/Agency Reconciliation Worksheet
- SCO Year-End Financial Reports Procedure Manual (Budgetary/Legal Basis)
- Year-End Financial Reports Checklist

How to Prepare

Report No. 2 is an input document that departments manually prepare. The blank form is available on the Department of Finance website at <https://dof.ca.gov/accounting/fiscal-resources-for-accounting/>.

Complete Report No. 2 after preparing the fund's Report Nos. 7, 8, and Subsidiaries on File.

The instructions on the following page are followed by illustrations below:

[Illustration 1 - Report No. 2 Reference Guide](#)

[Illustration 2 - Completed Report No. 2 for Governmental Cost Fund/General Fund](#)

[Illustration 3 - Final \(998\) SCO/Agency Reconciliation Worksheet](#)

[Illustration 4 - Report No. 8, Post-Closing Trial Balance](#)

[Illustration 5 - Subsidiaries on File](#)

Report Preparation Guide

Year-End Report No. 2 – Accrual Worksheet

Instructions

Each lettered item in the following instructions references a corresponding lettered field in illustrations 1 to 5. **Note: Rows A to C are examples for training purposes only; however, listing the accounts in the order displayed on the SCO Agency Reconciliation Report in the legacy values is recommended.**

A	Create rows and list all SCO detail accounts (Account Type D and F) for the reverted year (RY) appropriations from the Final (998) SCO/Agency Reconciliation Worksheet.
B	Create rows and list all SCO detail accounts (Account Type R, D, F, and T) for the prior year (PY) revenue and appropriations from the Final (998) SCO/Agency Reconciliation Worksheet.
C	<p>Create rows and list all SCO detailed accounts (Account Type R, D, F, and T) for the current year (CY) revenue and appropriations from the Final (998) SCO/Agency Reconciliation Worksheet.</p> <p>Additionally, create rows and list Category 96 - State Compensation Insurance Fund (SCIF), Category 97 - Office Revolving Fund (ORF) Advance, and Category 98 - Service Revolving Fund (SRF).</p>
D	<p>If applicable, create rows for 'Miscellaneous Accounts' and list the following items:</p> <ul style="list-style-type: none"> • Sales Tax Collected • Uncleared Collections • Provision for Deferred Accounts Receivables • Revenue/Reimbursement Advance Collections • Prepayments to Architecture Revolving Fund (ARF) <p>Create a row for 'Revolving Fund Adjustment' between the Subtotal and Total lines at the bottom of Report No. 2.</p>
E	<p>Create columns for all general ledger accounts from the Final (998) SCO/Agency Reconciliation Worksheet or Report No. 8.</p> <p>AND</p> <p>At the bottom of the worksheet, enter the GL account balance from Report No. 8 as the same sign to validate that each column total of Report No. 2 equals the corresponding GL Accounts on Report No. 8.</p>
F	<p>Enter the accrual amounts to the proper GL account column and SCO detail account row. The accrual amounts are found in the Final (998) SCO/Agency reconciliation.</p> <ul style="list-style-type: none"> • Enter the accruals as the opposite sign of the amounts reflected on the Final (998) SCO/Agency Reconciliation Worksheet. • For Category 97, enter the total amount of the revolving fund advance as a debit on the Revolving Fund Advance line in the Revolving Fund Cash (GL 1130) column. Enter the accruals activities on the Revolving Fund Adjustment line (See section G). • For Categories 96 and 98, enter the prepayment amounts as a debit into the Prepayments to Other Funds (GL 1730) column. These amounts are entered in Report No. 2, so the final total will agree with Fund Balance-Clearing (GL 5570); however, they are not carried forward to Report No. 1 because the SCO books already contain these prepayment amounts.

Report Preparation Guide

Year-End Report No. 2 – Accrual Worksheet

Instructions (continue)

G	<p>Amounts for miscellaneous accounts are found in the Final (998) SCO/Agency reconciliation under the 'GL Accounts Not Posted to KK Per Trial Balance' column and the source documents below for each account. Note: Miscellaneous accounts will have debit and credit amounts for each account to bring the net total to zero for each row.</p> <ul style="list-style-type: none"> • Sales Tax Collected – Enter the amount as a Debit to GL 1110 and Credit to GL 3114 columns. <ul style="list-style-type: none"> ○ Source – Refer to the Subsidiaries on File (GL 3114 and Fund Affiliate 0094) for the Sales Tax Collected amount. • Uncleared Collections – Enter the amount as a Debit to GL 1110 and Credit to GL 3730 columns. <ul style="list-style-type: none"> ○ Source – Refer to Report No. 8 (GL 3730) for the amount. • Provision for Deferred Accounts Receivables – Enter the amount(s) as a Debit to GLs 1311/1312/1313/1315/1319/1380 and Credit to GL 1600 columns. <ul style="list-style-type: none"> ○ Source – Refer to the Subsidiaries on File (GL 1600) for the debit account(s) and amount(s). • Revenue/Reimbursement Advance Collections – Enter the amount(s) as a Debit to GL 1110 and Credit to GLs 3410/3420/3430 columns. <ul style="list-style-type: none"> ○ Source – Refer to Report No. 8 (GLs 3410, 3420, and 3430) for the amount(s). • Prepayments to Architecture Revolving Fund (ARF) – Enter the amount as a Debit to GL 1730 and Credit to GL 5330 columns. <ul style="list-style-type: none"> ○ Source – Refer to Subsidiaries on File (GLs 1730 and 5330, and Fund Affiliate 0602) for the amount. <p>Note: The Accrual Amount reported for Revenue/Reimbursements Received in Advance—current (GLs 34XX) and Uncleared Collections (GL 3730) represents only the advance collections still in General Cash (GL 1110), not amounts previously remitted to SCO.</p> <p>Amounts for the Revolving Fund Adjustment (RFA) row are also found in the Final (998) SCO/Agency reconciliation under the 'GL Account Not Posted to KK per Trial Balance' column. The RFA will have debit and credit amounts to bring the net total to zero for the RFA row. The row is completed in two steps:</p> <ol style="list-style-type: none"> 1. For Debit amounts, enter the adjustments as a Debit to GLs 1190/1710/3010 columns. Refer to the A-2 Accrual entry for the debit accounts and amounts. 2. For the Credit amount, add the Debit amounts and enter the total amount as a Credit in the GL 1130 column.
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Report Preparation Guide
Year-End Report No. 2 – Accrual Worksheet

REPORT 2 - ACCRUAL WORKSHEET
Department of Training - 1234
Fund 0001
Fiscal Year 20XX-XX
As of 06/30/XX

Illustration 1 - Report No. 2 Reference Guide

		E - List all GL accounts from the Final (998) SCO/Agency Reconciliation Worksheet or Report No. 8.															NET TOTAL ACCRUALS PER AGENCY
Reverted Year (RY)	ITEM 1234-001-0001, CHAPTER XX/XX (REVERTED YEAR)																
	A - List all SCO detail accounts for reverted year appropriations. (Account Types D and F)																0.00
																	0.00
																	0.00
																	0.00
																	0.00
ACCT TYPE R (PRIOR YEAR)																	
B & F - Prior Year (PY)	B - List all SCO detail accounts for the prior year revenue. (Account Type R)	F - Enter accrual amounts reflected on the Final (998) SCO/Agency Reconciliation for prior year revenue accounts (opposite sign).															0.00
																	0.00
	ITEM 1234-001-0001, CHAPTER XX/XX (PRIOR YEAR)																
	B - List all SCO detail accounts for the prior year appropriations. (Account Types D, F, and T)	F - Enter accrual amounts reflected on the Final (998) SCO/Agency Reconciliation for prior year appropriations (opposite sign).															0.00
																	0.00
																	0.00
0.00																	
0.00																	
ACCT TYPE R (CURRENT YEAR)																	
C & F - Current Year (CY)	C - List all SCO detail accounts for the current year revenue. (Account Type R)	F - Enter accrual amounts reflected on the Final (998) SCO/Agency Reconciliation for current year revenue accounts (opposite sign).															0.00
																	0.00
	ITEM 1234-001-0001, CHAPTER XX/XX (CURRENT YEAR)																
	C - List SCO detail accounts for the current year appropriations. (Account Types D, F, and T)	F - Enter accrual amounts reflected on the Final (998) SCO/Agency reconciliation for current year appropriations (opposite sign).															0.00
																	0.00
																	0.00
0.00																	
0.00																	
C - List SCO accounts for Categories 96, 97, and 98.	F - Category 97, enter the total amount of the revolving fund advance as a debit on the Revolving Fund Advance line in the Revolving Fund Cash (GL 1130) column. Categories 96 and 98, enter the prepayment amounts as a debit into the Prepayments to Other Funds (GL 1730) column.															0.00	
																0.00	
																0.00	
MISC. ACCOUNTS																	
D & G - Misc. & RFA	D - List Miscellaneous Accounts	G - Amounts for Miscellaneous Accounts will have debit and credit amounts for the net total to be zero for each account: Sales Tax Collected - Enter amount as Debit to GL 1110 and Credit to GL 3114 Uncleared Collections - Enter amount as Debit to GL 1110 and Credit to GL 3730 Provision for Deferred A/R's - Enter amount as Debit to GLs 13XX, 14XX, 15XX and Credit to GL 1600 Revenue/Reimbursement Advance Collections - Enter amount as Debit to GL 1110 and Credit to GLs 3410/3420/3430 Prepayments to ARF - Enter amount as Debit to GL 1730 and Credit to GL 5330															0.00
		0.00															
		0.00															
		0.00															
		0.00															
SUBTOTAL		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	0.00	0.00
D - Revolving Fund Adjustment (RFA)		G - (1) Enter RFA amounts from A-2 Accrual Entries as Debit to GLs 1190, 1710, and 3010. (2) Add total debit amounts, and enter as Credit to GL 1130.															0.00
TOTAL		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	0.00	0.00
From Report No. 8 GL Amount (SAME SIGN)		E - Enter amounts for GL accounts from the Report No. 8.															0.00
All column totals must agree with GLs per Report No. 8																	

Total amount for
Miscellaneous
Accounts must
be zero.

RFA Total Amount
must be zero.

Report Preparation Guide
Year-End Report No. 2 – Accrual Worksheet

Illustration 2 - Completed Report No. 2 for Governmental/General Fund

E - List all GL accounts from the Final (998) SCO/Agency Reconciliation Worksheet or Report No. 8.		General Cash - CTS Accounts	Revolving Fund Cash	Cash on Hand	AR - Abatements	AR - Reimburse	AR - Revenue	AR-Other	Due From Other Funds	Due From Other Appns - Same Fund	Expense Advance	Prepay to Other Funds/Appns	Accounts Payable	Due To Other Funds	Due to Other Appns	Deferred Credits 1600 3410/3420/3430 3730 5330	NET TOTAL ACCRUALS PER AGENCY
		1110	1130	1190	1311	1312	1313	1319	1410	1420	1710	1730	3010	3114	3115		
		E-1	E-2	E-3	E-4	E-5	E-6	E-7	E-8	E-9	E-10	E-11	E-12	E-13	E-14	E-15	E-16
A - Reverted Year (RY)	ITEM 1234-001-0001, CHAPTER XX/XX (REVERTED YEAR)																
	Program 10 - Annual Financial Plan																0.00
	Program 20 - Program and Inf. System		Reverted appropriations cannot have outstanding receivable, payable, or encumbrance documents.														0.00
	Program 40-01 - Administration		Outstanding accounts receivables abatements and reimbursements that are not cleared by June 30 must reclassify to GL 1319-Accounts Receivable–Other, offset by GL 1600-Provision for Deferred Receivables. See SAM Sections 8287, 8288, 10220, and 10603.														0.00
	Program 40-02 - Distributed Admin.		Close accounts payable and liquidate encumbrance documents (or move to another appropriation as appropriate) by June 30.See SAM Sections 8325, 8326, and 8340.														0.00
	Program 99 - Clearing Account																0.00
	Category 90 10 - Scheduled Reimbursements		The State Controller's Office Agency Reconciliation Report, Reversion Date Column, provides appropriation reversion dates (commonly June 30).														0.00
	Category 90 20 - Scheduled Reimbursements																0.00
B & F - Prior Year (PY)	ACCT TYPE R (PRIOR YEAR)																
	161000 - Escheat-Checks, Warrants																0.00
	161400 - Miscellaneous Revenue						2,000.00										2,000.00
	385060 - Transfers From Fund 8506								148,863.02								148,863.02
	500000 - Refunds to Reverted Appns																
	ITEM 1234-001-0001, CHAPTER XX/XX (PRIOR YEAR)																
	Program 10 - Annual Financial Plan												(1,814.62)		(4,593.56)		(6,408.18)
	Program 20 - Program and Inf. System									777.65			(132.72)				644.93
C & F - Current Year (CY)	Program 40-01 - Administration												(478.70)		(23.08)		(501.78)
	Program 40-02 - Distributed Admin.									23.08			478.70				501.78
	Program 99 - Clearing Account	583.80			3,831.45				697.46	4,622.63				(591.16)	(806.72)		8,337.46
	Category 90 10 - Scheduled Reimbursements					230,802.00				26,250.00							257,052.00
	Category 90 20 - Scheduled Reimbursements																0.00
	ACCT TYPE R (CURRENT YEAR)																
	161000 - Escheat-Checks, Warrants																0.00
	161400 - Miscellaneous Revenue						1,050.00										1,050.00
D & G - Misc. & RFA	385060 - Transfers From Fund 8506																0.00
	ITEM 1234-001-0001, CHAPTER XX/XX (CURRENT YEAR)																
	Program 10 - Annual Financial Plan												(532,913.20)	(710.00)	(3,016,395.26)		(3,550,018.46)
	Program 20 - Program and Inf. System												(281,762.41)	(1,466.25)	(1,463,575.18)		(1,746,803.84)
	Program 40-01 - Administration												(153,203.35)		(1,379,185.17)		(1,532,388.52)
	Program 40-02 - Distributed Admin.									1,379,185.17			153,203.35				1,532,388.52
	Program 99 - Clearing Account	74.12			9,769.30				3,404,467.94	5,856,305.61			(316,641.67)	(21,170.71)	(1,382,315.03)		7,550,489.56
	Category 90 10 - Scheduled Reimbursements	541,611.78								17,142.00							558,753.78
Category 90 20 - Scheduled Reimbursements	96,398.75				22,051.25			668,310.65	176,947.50							963,708.15	
	Category 96 - Advance to State Compensation Insurance Fund											1,617.99		For Shared Funds, the total of 'Net Total Accruals per Agency' on Report No. 2 should equal the balance in GL 5570 - Fund Balance Clearing (opposite sign) on Report No. 8.			1,617.99
	Category 97 - Office Revolving Fund Advance		200,000.00														200,000.00
	Category 98 - Advance to Service Revolving Fund – Other Service										49,000.00						49,000.00
	MISC. ACCOUNTS																
	Provisions for Deferred Receivables (DR 1312, 1319 / CR 1600)					5,000.00		5,174.29								(10,174.29)	0.00
	Uncleared Collections (DR 1110 / CR 3730)	90.00														(90.00)	0.00
	Prepayments to Architecture Revolving Fund (DR 1730 / CR 5330)											450,000.00				(450,000.00)	0.00
	SUBTOTAL	638,758.45	200,000.00	0.00	13,600.75	257,853.25	3,050.00	5,174.29	4,222,339.07	7,461,253.64	0.00	500,617.99	(1,133,264.62)	(23,938.12)	(7,246,894.00)	(460,264.29)	4,438,286.41
Revolving Fund Adjustment		(10,029.84)	100.00							4,248.54		5,681.30					0.00
TOTAL	638,758.45	189,970.16	100.00	13,600.75	257,853.25	3,050.00	5,174.29	4,222,339.07	7,461,253.64	4,248.54	500,617.99	(1,127,583.32)	(23,938.12)	(7,246,894.00)	(460,264.29)	4,438,286.41	
E - From Report No. 8 GL Amount (SAME SIGN)		638,758.45	189,970.16	100.00	13,600.75	257,853.25	3,050.00	5,174.29	4,222,339.07	7,461,253.64	4,248.54	500,617.99	(1,127,583.32)	(23,938.12)	(7,246,894.00)	(460,264.29)	4,438,286.41

All column totals must agree with GLs per Report No. 8

Report Preparation Guide
Year-End Report No. 2 – Accrual Worksheet

Illustration 3 - Final (998) SCO/Agency Reconciliation Worksheet (Page 1 of 2

		A - Reverted Year (RY)							B - Prior Year (PY)										
SCO/AGENCY RECONCILIATION WORKSHEET	ACCT	20RY	20RY	20RY	20RY	20RY	20RY	20RY	20PY	20PY	20PY	20PY	20PY	20PY	20PY	20PY	20PY	20PY	20PY
FUND: 0001 - (GENERAL FUND) FY 20XX-XX As of 06/30/20XX - PERIOD 998 BUDLEGAL	TITLE	State Budget 001-6770 D-001-10	State Audits & Evaluations 001-6780 D-001-20	Administratio n 001-9900100 D-001-40.01	Administratio n - Distributed 001-9900200 D-001-40.02	Clearing Account 001-9999 D-001-99	Scheduled Reimburseme nt 001-6770 F-001-90.10	Scheduled Reimbursemen t 001-6780 F-001-90.20	Escheat- Checks, Warrants 4171400 R.0161000	Miscellaneous Revenue 4172500 R.0161400	Transfer from Fund 8506 6340000 R.0385060	Refunds to Reverted Appropriation 5901000 R.0500000	State Budget 001-6770 D-001-10	State Audits & Evaluations 001-6780 D-001-20	Administratio n 001-9900100 D-001-40.01	Administratio n - Distributed 001-9900200 D-001-40.02	Clearing Account 001-9999 D-001-99	Scheduled Reimburseme nt 001-6770 F-001-90.10	Scheduled Reimburseme nt 001-6780 F-001-90.20
Balance per SCO Agency Reconciliation Report		0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,370.39	(3,000.00)	(185,261,251.80)	(2,379.52)	(3,518,783.47)	(7,378,790.60)	(829,805.14)	829,805.14	8,337.46	1,072,691.71	3,255,600.26
Current Year Accruals																			
Receivables: (Enter GL Account Name & Number)																			
General Cash - CTS Accounts (GL 1110)	1101000																(583.80)		
Revolving Fund Cash (GL 1130)	1101200																		
Cash on Hand (GL 1190)	1100000																		
Accounts Receivable - Abatements (GL 1311)	1200100																(3,831.45)		
Accounts Receivable - Reimbursements (GL 1312)	1200050																	(230,802.00)	
Accounts Receivable - Revenue (GL 1313)	1200000									(2,000.00)									
Accounts Receivable - Other (GL 1319)	1209900																		
Due from Other Funds (GL 1410)	1240000										(148,863.02)						(697.46)		
Due from Other Appropriations (GL 1420)	1240100													(777.65)		(23.08)	(4,622.63)	(26,250.00)	
Provision for Deferred Receivables (GL 1600)	1290000																		
Expense Advances (GL 1710)	1301100																		
Payables: (Enter GL Account Name & Number)																			
From the AP Input Table (below)																			
Accounts Payable - Encumbrance	2000300																		
Accounts Payable (GL 3010)	2000000												1,814.62	132.72	478.70	(478.70)			
Accrued Accounts Payables (GL 3010)	2000100																		
Due to Other Funds (GL 3114)	2010000																591.16		
Due to Other Appropriations (GL 3115)	2011000												4,593.56		23.08		806.72		
Other Payable Accounts:																			
Local Sales Taxes Payable (GL 3230)	2023000																		
Uncleared Collections - State Fund (GL 3730)	2090110																		
Other:																			
PFA - Intraunit Acc Acct-LD/PFA Alloc	1110101												4,593.56	(777.65)	23.08	(23.08)	(3,922.21)		
PFA - Intraunit Pending PFA Accrual	1110110												(4,593.56)	777.65	(23.08)	23.08	3,922.21		
Adjustments to SCO Accounts:																			
[Enter adjustments to SCO Accounts]																			
Other Accrual Adjustments:																			
Prior Year Accrual Reversal										3,000.00									
A-2 Entry - YE Revolving Fund Cash																			
SCO ADJUSTED BALANCE		0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,370.39	(2,000.00)	(185,410,114.82)	(2,379.52)	(3,512,375.29)	(7,379,435.53)	(829,303.36)	829,303.36	0.00	815,639.71	3,255,600.26
Balance per Department's Records		(9,468,517.79)	(6,319,107.20)	(272,709.00)	272,709.00	0.00	1,207,083.65	2,175,634.04	1,370.39	(2,000.00)			(3,512,375.29)	(7,379,435.53)	(829,303.36)	829,303.36	0.00	815,639.71	3,255,600.26
Adjustments to FISCal:																			
Advance to ORF not posted to KK (GL 2125)	1222100																		
Advance to SCIF and SRF not posted to KK (GL 1730)	1309200																		
Refunds to Reverted Appns not posted to KK (GL 9891)	5901000											(2,379.52)							
Revenue Transfers from Other Funds (GL 9811)	6340000										(185,410,114.82)								
TC-24 Reversion		9,468,517.79	6,319,107.20	272,709.00	(272,709.00)		(1,207,083.65)	(2,175,634.04)											
DEPARTMENT'S ADJUSTED BALANCE		0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,370.39	(2,000.00)	(185,410,114.82)	(2,379.52)	(3,512,375.29)	(7,379,435.53)	(829,303.36)	829,303.36	0.00	815,639.71	3,255,600.26
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	0.00	0.00	0.00	0.00

Report Preparation Guide
Year-End Report No. 2 – Accrual Worksheet

Illustration 3 - Final (998) SCO/Agency Reconciliation Worksheet (Page 2 of 2)

C - Current Year (CY)															(E) Report Nos. 2 & 8	(D & G) Misc and Rev Fund Adj				
SCO/AGENCY RECONCILIATION WORKSHEET	ACCT	20CY Escheat- Checks, Warrants 4171400 R.0161000	20CY Miscellane ous Revenue 4172500 R.0161400	20CY Transfer from Fund 8506 6340000 R.0385060	20CY State Budget 001-6770 D-001-10	20CY State Audits & Evaluations 001-6780 D-001-20	20CY Administratio n 001-9900100 D-001-40.01	20CY Administration - Distributed 001-9900200 D-001-40.02	20CY Clearing Account 001-9999 D-001-99	20CY Scheduled Reimburseme nt 001-6770 F-001-90.10	20CY Scheduled Reimburseme nt 001-6780 F-001-90.20	20CY Advance to SCIF 001-596-9990 D-001-Cat96	20CY Revolving Fund Advance 001-597-9990 D-001-Cat97	20CY Advance to SRF 001-598-9990 D-001-Cat98	TOTAL Appropriations	Totals per BUDLEGAL Trial Balance (Actual sign)	GL Accounts Not Posted to KK per Trial Balance	GL Acct Varianc e		
FUND: 0001 - (GENERAL FUND) FY 20XX-XX As of 06/30/20XX - PERIOD 998 BUDLEGAL	TITLE																			
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																				
Receivables: (Enter GL Account Name & Number)																				
General Cash - CTS Accounts (GL 1110)	1101000								(74.12)	(541,611.78)	(96,398.75)				(638,668.45)	638,758.45	E-1	90.00	0.00	YE ENTRY OTHER, Unremitted Deposits
Revolving Fund Cash (GL 1130)	1101200				F - Current Year Accruals										0.00	189,970.16	E-2	189,970.16	0.00	YE ENTRY No. A-2, Adjust Office Revolving Fund Cash
Cash on Hand (GL 1190)	1100000																0.00	100.00	E-3	100.00
Accounts Receivable - Abatements (GL 1311)	1200100								(9,769.30)						(13,600.75)	13,600.75	E-4		0.00	
Accounts Receivable - Reimbursements (GL 1312)	1200050										(22,051.25)				(252,853.25)	257,853.25	E-5	5,000.00	0.00	YE ENTRY NO. A-12, Est Reserve for Deferred Receivables
Accounts Receivable - Revenue (GL 1313)	1200000		(1,050.00)												(3,050.00)	3,050.00	E-6		0.00	
Accounts Receivable - Other (GL 1319)	1209900														0.00	5,174.29	E-7	5,174.29	0.00	YE ENTRY NO. A-4, Adjust A/R Abate and Reimb for Revert
Due from Other Funds (GL 1410)	1240000								(3,404,467.94)		(668,310.65)				(4,222,339.07)	4,222,339.07	E-8		0.00	
Due from Other Appropriations (GL 1420)	1240100							(1,379,185.17)	(5,856,305.61)	(17,142.00)	(176,947.50)				(7,461,253.64)	7,461,253.64	E-9		(0.00)	
Provision for Deferred Receivables (GL 1600)	1290000														0.00	(10,174.29)	E-15	(10,174.29)	0.00	YE ENTRY NO. A-4, Adjust A/R Abate and Reimb for Revert
Expense Advances (GL 1710)	1301100														0.00	4,248.54	E-10	4,248.54	0.00	YE ENTRY No. A-2, Adjust Office Revolving Fund Cash
Payables: (Enter GL Account Name & Number)					SUM GL 3010 532,223.02 690.18 532,913.20	SUM GL 3010 280,010.12 1,752.29 281,762.41			SUM GL 3010 4,024.70 312,616.97 316,641.67							SUM TB GL 3010 -818,205.18 -309,378.14 -1,127,583.32				
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)	E-12		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	YE ENTRY No. A-2, Adjust Office Revolving Fund Cash
Due to Other Funds (GL 3114)	2010000				710.00	1,466.25			21,170.71						23,938.12	(23,938.12)	E-13		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)	E-14		0.00	
Other Payable Accounts:																				
Local Sales Taxes Payable (GL 3230)	2023000														0.00	0.00			0.00	
Uncleared Collections - State Fund (GL 3730)	2090110														0.00	(90.00)	E-15	(90.00)	0.00	YE ENTRY OTHER, Unremitted Deposits
Other:																				
PFA - Intraunit Acc Acct-LD/PFA Alloc	1110101				3,015,495.26	1,461,625.18	1,379,185.17	(1,379,185.17)	(7,881,588.38)						(3,404,574.24)	3,404,574.24			0.00	
PFA - Intraunit Pending PFA Accrual	1110110				(3,015,495.26)	(1,461,625.18)	(1,379,185.17)	1,379,185.17	7,881,588.38						3,404,574.24	(3,404,574.24)			(0.00)	
Adjustments to SCO Accounts:																				
[Enter adjustments to SCO Accounts]															0.00					
Other Accrual Adjustments:																				
Prior Year Accrual Reversal													F - CAT 97		3,000.00					
A-2 Entry - YE Revolving Fund Cash													(200,000.00)		(200,000.00)					
SCO 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)					
Balance per Department's Records		(1,030.60)	(3,339.96)		(7,799,821.71)	(5,746,078.45)	(2,782,847.81)	2,782,847.81	0.00	848.22	2,769,363.63				(30,006,166.63)					
Adjustments to FISCal:																				
Advance to ORF not posted to KK (GL 2125)	1222100														0.00	0.00			0.00	
Advance to SCIF and SRF not posted to KK (GL 1730)	1309200											1,617.99	F - CAT 96 & 98	49,000.00	50,617.99	500,617.99	E-11	(450,000.00)	0.00	The difference is Architecture Revolving Fund
Refunds to Reverted Appns not posted to KK (GL 9891)	5901000														(2,379.52)	(2,379.52)			0.00	
Revenue Transfers from Other Funds (GL 9811)	6340000			(5,592,568,943.00)											(5,777,979,057.82)	(5,777,979,057.82)			0.00	
TC-24 Reversion															12,404,907.30					
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					

Report Preparation Guide

Year-End Report No. 2 – Accrual Worksheet

Illustration 4 - Report No. 8, Post-Closing Trial Balance

REPORT 8 - POST-CLOSING TRIAL BALANCE 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:
Run Date: 8/15/20XX
Run Time: 13:19:36
Adjustment: 998
Ledger: BUDLEGAL

GLAN	ACCOUNT TITLE	DEBITS	CREDITS
1110	General Cash - CTS Accounts	638,758.45 E-1	
1130	Revolving Fund Cash	189,970.16 E-2	
1190	Cash on Hand	100.00 E-3	
1311	AR - Abatements	13,600.75 E-4	
1312	AR - Reimbursements	257,853.25 E-5	
1313	AR - Revenue	3,050.00 E-6	
1319	AR - Other	5,174.29 E-7	
1410	Due From Other Funds	4,222,339.07 E-8	
1420	Due From Approps - Same	7,461,253.64 E-9	
1600	Provision For Deferred AR		10,174.29 E-15 (1)
1710	Expense Advances	4,248.54 E-10	
1730	Prepay to Other	500,617.99 E-11	
3010	Accounts Payable		1,127,583.32 E-12
3114	Due to Other Funds		23,938.12 E-13
3115	Due to Other Appropriations		7,246,894.00 E-14
3730	Uncleared Collections		90.00 E-15 (1)
5330	Reserve-Prepaid Items		450,000.00 E-15 (1)
5570	Fund Balance - Clearing		4,438,286.41 E-16 (2)
Fund	0001	<u>13,296,966.14</u>	<u>13,296,966.14</u>

(1) Sum total of E-15 (GL 1600 \$10,174.29 + GL 3730 \$90.00 + GL 5330 \$450,000.00) = \$460,264.29

(2) For Shared Funds, GL 5570 - Fund Balance Clearing on Report No. 8. should equal to Report No. 2, Total of the 'Net Total Accruals Per Agency' column.

Report Preparation Guide

Year-End Report No. 2 – Accrual Worksheet

Illustration 5 - Subsidiaries on File (Page 1 of 2)

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				DEBITS	CREDITS
	SUBSIDIARY FUND/ACCOUNT	SUBSIDIARY FUND/ACCOUNT TITLE	SUBSIDIARY BUSINESS	SUBSIDIARY 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					
	D & G - Miscellaneous Accounts, Provision for Deferred Accounts Receivables					
	01312	Prov Deferred A/R-				5,000.00
	01319	Prov Deferred A/R-Other				5,174.29
	TOTAL ACCOUNT 1600					10,174.29
1730	PREPAY TO OTHER FUNDS/APPROPS					
	D & G - Miscellaneous Accounts, Prepayments to ARF					
	0512	State Compensation Insurance	8430	State Compensation Insurance	1,617.99	
	0602	Architecture Revolving Fund	7760	Department of General	450,000.00	
	066600001	Service Revolving Fund	7760	Department of General	49,000.00	
	TOTAL ACCOUNT 1730				500,617.99	

Report Preparation Guide

Year-End Report No. 2 – Accrual Worksheet

Illustration 5 - Subsidiaries on File (Page 2 of 2)

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				DEBITS	CREDITS
	SUBSIDIARY	SUBSIDIARY	SUBSIDIARY	SUBSIDIARY		
	FUND/ACCOUNT	FUND/ACCOUNT	TITLE	BUSINESS	BUSINESS UNIT TITLE	
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					
	D & G - Miscellaneous Accounts, Prepayments to ARF					
	0602	Architecture Revolving Fund	7760	Department of General		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

Report Preparation Guide Year-End Report No. 2 – Accrual Worksheet

How to Validate

Validate the completeness and accuracy of Report No. 2:

- Add all columns down and all rows across on Report No. 2.
- Validate the total amount for each GL Account column on Report No. 2 equals the corresponding GL Account balance on Report No. 8.
- For shared funds, the 'Net Total Accruals' on Report No. 2 agrees with Fund Balance – Clearing (GL 5570) amount (opposite sign) on Report No. 8. Note: GL 5570 will differ by the Revenue/Reimbursements Received in Advance – Current (GLs 34XX) and Uncleared Collections (GL 3730) amount remitted to SCO.

OR

For non-shared funds:

GL 1140
+ GL 1210
+ GLs 34XX (remitted to SCO)
+ GL 3730 (remitted to SCO)
<u>+ GL 5530</u>
= Report No. 2 Total (opposite sign)

- Miscellaneous Accounts and Revolving Fund Adjustment lines must be zero in the 'Net Total Accruals per Agency' column.

Important Notes and Tips

- Pending notification from the FI\$Cal Service Center that the year-end close is completed, it is recommended to start preparing the preliminary Report No. 2 using Report No. 7, Subsidiaries on File, and the Final (998) SCO/Agency Reconciliation worksheet.
- Report No. 2 column totals record general ledger real account activity, and row totals represent nominal account activity (opposite sign).
- For any GL account not listed in Report No. 2, use a blank column, a preprinted column that will not otherwise be used, or combine the account with a similar preprinted account.
- Advance to Agency and Office Revolving Fund (GL 2125) and Permanent Cash Revolving Fund (GL 2710) should not be reported but reclassified to other accounts.
- See SAM Section [10601](#) for required year-end revolving fund adjustments related to the Accrual Worksheet.
- Before converting Report No. 2 to PDF, ensure that column headers are repeated on top of any Report No. 2 file having more than one page so that account codes and titles appear on every page.