

ACCRUAL WORKSHEET

Agency:
Fund:
June 30, 20XX

Reference Guide-Report No. 2

| ACCOUNTS REFER TO THE STATE ADMINISTRATIVE MANUAL OR SUPPLEMENTAL INSTRUCTIONS | GENERAL CASH | REVOLVING FUND CASH | CASH ON HAND IN AGENCY | ACCOUNTS RECEIVABLE | | | DUE FROM OTHER FUNDS | DUE FROM OTHER GOV'TS | EXPENSE ADVANCES | PREPAYMENTS TO OTHER FUNDS | ACCOUNTS PAYABLE | DUE TO OTHER FUND/APP | DUE TO | DEFERRED CREDITS | NET TOTAL ACCRUALS PER AGENCY |
|--|---|------------------------|------------------------------|-------------------------|---------------|-------------------------------|-------------------------------|--------------------------------|---------------------|----------------------------------|---------------------|-----------------------------|--------------|------------------------------|----------------------------------|
| | 1110 | 1130 | 1190 | ABATE- MENTS 1311 | REIMB 1312 | OTHER 1315 1380 1319 | 1410 1420 | 1500 | 1710 | 1730 | 3010 | 3110 | 3220 3290 | 1600 3400 3730 5330 | |
| APPROPRIATION-State Ops CURRENT YEAR, Item 9990-001-0001 | Accrual amounts are picked up from SCO/Agency Reconciliation and post under appropriate column— opposite sign. | | | | | | | | | | | | | | 0.00 |
| Program 10, Air Quality Standards | | | | | | | | | | | | | | | 0.00 |
| Program 20, Air Quality Control | | | | | | | | | | | | | | | 0.00 |
| Program 30.01, Administration | | | | | | | | | | | | | | | 0.00 |
| Program 30.02, Dist. Administration | | | | | | | | | | | | | | | 0.00 |
| Program 99, Clearing Account | | | | | | | | | | | | | | | 0.00 |
| Category 90-Reimbursements | | | | | | | | | | | | | | | 0.00 |
| Category 97-ORF Advance | | | | | | | | | | | | | | | 0.00 |
| Category 98-Adv to SRF-Other | | | | | | | | | | | | | | | 0.00 |
| <p>*Instructions for Misc. Accounts:</p> <p>Sales Tax - Report No. 7 Subsidiaries on File, GL 3114 Due to Retail Sales Tax Fund (Debit in GL 1110, Credit in GL 3114).</p> <p>Uncleared Collections - Report No. 8 GL 3730 (Debit in GL 1110, Credit in Deferred Credits Column).</p> <p>Provision for Deferred A/R's - Report No. 7 Subsidiaries on File GL 1600 (Debit in Offsetting A/R Acct, Credit in Deferred Credits).</p> <p>Advance Collections - Report No. 8 GL 3410/3420, only include amounts not remitted to SCO (Dr. 1110. Cr. Deferred Credits).</p> <p>Prepayments to ARF - Report No. 7 Subsidiaries on File, GL 1730, Fund 0602 (Debit in GL 1730, Credit in GL 5330 in Deferred Credits)</p> | | | | | | | | | | | | | | | |
| Other items on Cat 97 reconciliation represent A-2 entries which are posted to the ORF Adjustment Line. | | | | | | | | | | | | | | | 0.00 |
| Misc Accounts | | | | | | | | | | | | | | | 0.00 |
| Sales Tax | | | | | | | | | | | | | | | 0.00 |
| Uncleared Collections | | | | | | | | | | | | | | | 0.00 |
| Provision for Deferred Receivable | | | | | | | | | | | | | | | 0.00 |
| Advance Collect-Reimbursements | | | | | | | | | | | | | | | 0.00 |
| Prepayments to ARF | | | | | | | | | | | | | | | 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 |
| Revolving Fund Adjustment | | | | | | | | | | | | | | | 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 |

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

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

GL 3010 is the total of accounts payable and accrued payables on SCO reconciliations. Enter **opposite sign.**

Calculate total for each line (SCO acct).

All column totals must agree with GLs per Report No. 8 Post-Closing TB, **same sign**

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

Line totals for Misc. Accts must net to zero.

ORF Adjustments Line must net to zero.

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