

FI\$Cal

Year-End Training

Session II

FY 2022-23



June 2023

Course Objective

To obtain the knowledge and skills necessary to prepare the required Governmental and Non-Governmental Fund Year-End Financial Reports.

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Before Preparing Year-End Reports

- Agencies/departments must complete reconciliations between the agency's/department's accounts with the accounts maintained by the State Controller's Office (SCO) to disclose and correct errors as soon as possible. Reconciling differences must be resolved before financial reports are prepared. Items established incorrectly must be reported to the SCO as soon as possible.

Note: Departments must compare the balances of their appropriations to those of SCO when performing their monthly reconciliations. Departments must know their appropriation balances. They should not solely rely on SCO's balances to determine their department's financial condition.

- Complete PFA Reconciliation.
- Complete monthly cash reconciliation and bank reconciliation.
- Follow Year-End Workplan for year-end close activities for:
 - Periods 12 and 998 (Adjustment Period)
 - Modified Accrual Ledger
 - Budgetary Legal Ledger (See Job Aid FISCal.257)
- Complete the Final BLL SCO/Agency Reconciliation Worksheet and PFA Reconciliation.
- Run the Year-End Close Processes (See Job Aid FISCal.258 and Year-End Training Session I PPT).

Statutory Provision for Annual Reports

Government Code Section 12460 states, the Controller shall submit an annual report to the Governor containing a statement of the funds of the state, its revenues, and the public expenditures during the preceding fiscal year. The annual report shall be known as the **budgetary-legal basis annual report** and ...

The Controller shall also issue a **comprehensive annual financial report** prepared strictly in accordance with “Generally Accepted Accounting Principles.”

The State Budgetary-Legal Basis Annual Report (BLBAR)

The BLBAR is required by law to be prepared in a manner that accounts for:

- Prior year adjustments
- Fund balances
- Encumbrances
- Revenues
- Expenditures
- Other components

This report is prepared on the same basis as that of the applicable Governor's Budget and the applicable Budget Act.

Failure to Provide Accurate and Timely Financial Information for the BLBAR

When Agencies/Departments fail to submit timely year-end financial reports, it results in the following issues for the state:

- Delay in preparation and publication of the BLBAR
- Impairs oversight functions
- Delays decision making
- Reduces transparency and confidence

The State Annual Comprehensive Financial Report (ACFR)

The ACFR is a set of detailed financial reports of the state, which accomplish the following:

- Complies with Generally Accepted Accounting Principles.
- Includes financial activities of individual major funds and aggregates remaining funds.
- Communicates financial transparency and accountability.
- Is independently audited.
- Establishes credibility with oversight bodies, investors, and the public.

Potential Effects of Late Submission of ACFR

➤ **Distrust and loss of public confidence**

- The press/media perspective.
- Voter may reject subsequent measures.

➤ **Damaged Reputation**

- Withdrawal/downgrade of credit rating.
- May result in the suspension of current rating.
- Non-issuance of Government Finance Officers Association (GFOA) certificate of achievement.
- Less attractive to investors.

➤ **Non-compliance with Law**

- Government Code Section 12460 requires issuance of annual reports.
- Implication for state leadership and oversight (GC 8546.1 (e)).
- Effect on the statutorily required audit of the financial statements and transparency.

➤ **Non-compliance with regulatory requirements**

- Single Audit (2 CRF Part 200 Subpart F of Code of Federal Regulation).

Delinquent Year-End Reporting

The State Controller's Office (SCO) may report to the budget committee in the Spring the department name, fund name, and closure date on any funds.

SCO will also post a [Budgetary/Legal Delinquent Reports](#) list of agencies/departments that are delinquent on their website.

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 due dates prescribed, as authorized by Government Code section [12461.2](#).

What can we do?

Government Code Section [13344](#) says each agency/department:

- Has a responsibility to account for funds entrusted to it
- Must ensure accounting records are **accurate** and **complete**
- Must **reconcile** all **reconcilable records**
- Must **prepare** and **submit** all required financial reports on time
(Agencies/Departments should submit their year-end financial reports by fund as soon as they are completed. This allows ample time for SCO review and for your agency/department to send in revised and/or missing reports, if necessary, before the deadlines.)

Important Information

- Review the SCO Department Fund Checklist on the website below for funds your agency/department is to submit year-end financial reports.
- https://www.sco.ca.gov/Files-ARD/BudLeg/Department_Fund_Checklist.pdf

Note:

*The Department Fund Checklist is not all-inclusive. All funds with balances on the Agency Reconciliation Report and/or Fund Reconciliation Report must have Year-End Financial Reports submitted.

*The Department Fund Checklist does not include Fund 0990 (Fiduciary Funds Outside the Centralized Treasury System). If your agency has any activity within Fund 0990, then Year- End Financial Reports must be submitted.

IMPORTANT UPDATES FOR 2022-23 REPORTING YEAR

- ▶ Due date for the fiscal year (FY) 2022-23 year-end financial reports is **August 31, 2023**, for all funds.
- ▶ Financial Report Electronic Submission.
Only electronic submissions will be accepted for FY 2022-23 package.

List of Required Year-End Reports

No.	Year-End Report d/	Form or FISCal Report ID	Governmental Cost Funds and Bond Funds	Non-Governmental Cost Funds (excludes Bond Funds)	Distribution f/ DOF	Distribution f/ SCO	Distribution g/ STO	SAM Section
1	Report of Accruals to Controller's Accounts	571 c/	X			X		7952
2	Accrual Worksheet	a/	X			X		7953
3	Adjustments to Controller's Accounts	576 c/	X	X		X		7955
4	Statement of Revenue (includes reconciliation with Controller's Accounts)	RPTGL065 b/	X			X		7956
5	Final Reconciliation of Controller's Accounts with Final Budget Report/Agency Records	573 c/	X			X		7957
6	Final Budget Report	RPTGL067b/	X	X				7961
7	Pre-Closing Trial Balance	RPTGL068 b/	X	X		X		7962
8	Post-Closing Trial Balance	RPTGL069 b/	X	X		X		7962
9	Analysis of Change in Fund Balance (Statement of Operations)	RPTGL113b/		X		X		7963
10	Analysis and Reconciliation of Revolving Fund Accountability	a/	X	X				7965
11	Bank Reconciliation	a/	X	X				7967
13	Report of Expenditures of Federal Funds	RPTGL072 b/		X	X h/			7974
14	Report of Accounts Outside the State Treasury (1 report per department)	STD. 445b/	X	X		X	X	7975
15	Reconciliation of Agency Accounts with Transactions per State Controller	a/	X			X		7976
18	Statement of Changes in Capital Assets Group of Accounts (1 report per fund)	RPTGL075 b/	X	X		X		7977
19	Statement of Capital Assets Group of Accounts (1 report per department)	RPTGL076 b/	X	X		X		7978
20	Statement of Financial Condition	RPTGL07 b/		X		X		7979
22	Statement of Contingent Liabilities	a/	X	X e/		X		7980

- a/ If a standard form/report is not listed, refer to SAM for illustrations of the suggested format.
b/ Listed reports are produced from FISCal. Departments not using FISCal should refer to SAM for illustrations of the suggested format.
c/ These reports are available from the SCO website at http://www.sco.ca.gov/ard_reporting.html.
d/ See SAM section 7951 for required certification.
e/ For non-Treasury Trust Funds, Report No. 22 is not submitted.
f/ Mailing Address Interagency Mail & Messenger Service (IMS) Code and Email Address (see below).
g/ FISCal must be used to submit to STO. See SAM section 7975 for submission requirements if no accounts exist outside the State Treasury.
h/ May be submitted to Fiscal Systems and Consulting Unit by email.

A-15
Department of Finance
Fiscal Systems & Consulting Unit
915 L Street, 7th Floor
Sacramento, CA 95814
FSCUHOTLINE@DOF.CA.GOV

B-08
State Controller's Office
Bureau of State Government Reporting Division
3301 C Street, Suite 700
Sacramento, CA 95816
BLFINREP@SCO.CA.GOV

See SAM Section [7951 illustration](#)

IMPORTANT UPDATES FOR 2022-23 REPORTING YEAR

Send the financial reporting package with [Summary of Year End Reports Submitted](#) worksheet or [Summary of Year End Reports Revision](#) worksheet via an email to BLFinRep@sco.ca.gov. Please include the Business Unit number, fund number(s), and reporting fiscal year on the subject line for each email submission.

Please note that it is a new requirement for FY 2022-23 to confirm that the year-end reports are received by the SCO. The Certification Letter is still required for each fund submitted.

IMPORTANT UPDATES FOR 2022-23 REPORTING YEAR

New Excel templates for Report's No. 1, 3, and 7, containing additional validation functions, are available on the SCO Reporting website, [Budgetary/Legal Basis Reporting](#). For FI\$Cal departments, these templates must be used for the following reports:

- ▶ Governmental Cost Fund: Report No. 1 and/or Report 3
- ▶ Nongovernmental Cost Fund: Report No. 3

Non-FI\$Cal Departments must submit Excel Report No. 7.

Report No. 2 - Accrual Worksheet

Report No. 2 - Accrual Worksheet

Purpose

- Report No. 2, Accrual Worksheet, is the first year-end report to be completed. It provides departments with a uniform and systematic method of compiling year-end accruals.
- It is the supporting worksheet for Report No. 1, Report of Accruals to Controller's Accounts.
- The accruals on the Report No. 2 consist of the assets, liabilities, deferred credits, and the corresponding receipts and disbursements reflected in the agency/department's records, but not recorded in the SCO cash basis accounts as of June 30. For more information, see [SAM Section 7953](#).

Report No. 2 - Accrual Worksheet

Reference Documents

- Final SCO/Agency Reconciliation Worksheet as of June 30
- Report No. 8, Post-Closing Trial Balance
- Report No. 7, Subsidiaries on File
- SAM Section [7953](#)
- Chart of Accounts Crosswalk (Finance, FI\$Cal Resources for Accounting web page)
- DOF [eLearning YE - Report No. 2](#)
- SCO Year-End Financial Reports Procedure Manual (Budgetary/Legal)
- Year-End Reporting Checklist
- Job Aid FISCal.251 – Year-End Report No. 2 – accrual Worksheet

Report No. 2 - Accrual Worksheet

How to Prepare

- Use the Final SCO/Agency Reconciliation Worksheet as of June 30, Report No. 8, Post-Closing Trial Balance, and Report No. 7, Subsidiaries on File as the source documents to prepare the Report No. 2.
- List all SCO detail accounts (Account Type D, F, and T) for current year (CY) and prior year (PY) appropriations and current year revenue accounts (Type R) from the SCO/Agency Reconciliation Worksheet. Include the Funding Fiscal Year, Chapter, Item, Program, and Program Title information in the Report No. 2 Appropriations/Accounts column.
- For each detail account listed on the Accrual Worksheet, enter the accrual amounts into the proper general ledger (GL) column on the Report No. 2 from the Final (998) SCO/Agency Reconciliation Worksheet.
- For any GL account not listed in the Report No. 2, use a blank column, a preprinted column that will not otherwise be used, or combine the account with a similar type of preprinted account.
- Do not show Adjustments to SCO Accounts on the Report No. 2. Adjustments to SCO Accounts are included on Report No. 3.

Report No. 2 - Accrual Worksheet

How to Prepare (Continued)

- Combine the following GL Accounts from the SCO/Agency Reconciliation Worksheet and transfer the sums to the Report No. 2.
 - Due From Other Funds/Appropriations: $GL\ 1400 = 1410 + 1420$
 - Due From Other Governments: $GL\ 1500 = 1510 + 1540 + 1590$
 - Expense Advances: $GL\ 1710 = 1712 + 1714$
 - Due to Other Funds/Appropriations: $GL\ 3110 = 3114 + 3115$

- Enter Miscellaneous Accounts from Report No. 7, Subsidiaries on File or Report No. 8.
 - Sales Tax: GL 3114
 - Uncleared Collections: GL 3730
 - Provision for Deferred Receivables A/Rs: GL 1600
 - Advance Collections: GL 3410/3420
 - Prepayments to ARF: GL 1730

The offsets for these accounts can be General Cash or Deferred Credits.

Report No. 2 - Accrual Worksheet

ACC RUAL WORKSHEET

Agency:
Fund:
June 30, 20XX

ACCOUNTS REFER TO THE STATE ADMINISTRATIVE MANUAL OR SUPPLEMENTAL INSTRUCTIONS	GENERAL CASH 1110	REVOLVING FUND CASH 1130	CASH ON HAND IN AGENCY 1190	ACCOUNTS RECEIVABLE			DUE FROM OTHER FUNDS 1410 1420	DUE FROM OTHER GOVTS 1500	EXPENSE ADVANCES 1710	PREPAYMENTS TO OTHER FUNDS 1730	ACCOUNTS PAYABLE 3010	DUE TO OTHER FUND/APP 3110	DUE TO 3220 3290	DEFERRED CREDITS 1600 3400 3730 5330	NET TOTAL ACCRUALS PER AGENCY
				ABATEMENTS 1311	REIMB 1312	OTHER 1315 1380 1319									
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). Uncleared Collections - Report No. 8 GL 3730 (Debit in GL 1110, Credit in Deferred Credits Column). Provision for Deferred A/R's - Report No. 7 Subsidiaries on File GL 1600 (Debit in Offsetting A/R Acct, Credit in Deferred Credits). Advance Collections - Report No. 8 GL 3410/3420, only include amounts not remitted to SCO (Dr. 1110. Cr. Deferred Credits). 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.															
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

Accrual amounts are picked up from SCO/Agency Reconciliation and post under appropriate column-**opposite sign.**

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).

Other items on Cat 97 reconciliation represent A-2 entries which are posted to the ORF Adjustment Line.

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 (received by SCO), **opposite sign.**

Report No. 2 - Accrual Worksheet

Exercise

Prepare and Review Report No. 2



Report No. 2 - Accrual Worksheet

Exercise Instructions

Prepare Year-End Report No. 2, Accrual Worksheet using the following source documents:

- Final SCO/Agency Reconciliation Worksheet (Period 998) after PFA, encumbrance, and cash reclassification entries.
- Report No. 8, Post-Closing Trial Balance
- Report No. 7, Subsidiaries on File

Steps:

- 1) Enter accruals for current/prior year appropriations into the red, green, and blue boxes.
- 2) Reconcile the Column Totals Accrual Worksheet to the Report No. 8, Post-Closing Trial Balance.

Guides:

- Reference Guides – use to assist with preparing Year-End Report No. 2.
- Report Preparation Guide (YE - Report No. 2) – information on how to prepare Year-End Report No. 2.

Report No. 2 - Accrual Worksheet Exercise Instructions

Combine the following General Ledgers on SCO/Agency Reconciliation Worksheet and transfer the sums to Report No. 2

- GL 1400 = 1410 + 1420 (see **2.4 + 2.5** in Report No. 2)
- GL 3010 (see **2.6 + 2.7** in Report 2)
- GL 3110 = 3114 + 3115 (see **2.8 + 2.9** in Report No. 2)

Report No. 2 - Accrual Worksheet

How to Prepare

1A) Use the **Final SCO/Agency Reconciliation Worksheet** to prepare the Report No. 2.

To Report No. 2 - **GL 1400** / **GL 3010** / **GL 3110**

SCO/AGENCY RECONCILIATION WORKSHEET FUND: 4321 - TRAINING SUPPORT FUND Period 998 (Final - BLL - Include Encumbrance Reclass) As of June 30, 20XX	ACCT TITLE		CY	CY	CY	CY	CY	CY	CY	CY	CY	CY	CY	CY	CY	CY	TOTAL	Enter on Accrual Worksheet Report 2		
	UCM	COA	State Budget Pgm 6770 001 D 10	FISCAL Pgm 6775 001 D 15	Stat Audit Evaluations Pgm 6780 001 D 20	Statewide Acct Policies, Consu Pgm 6785 001 D 30	DOJ Legal Services Pgm 6790 001 D 32	Local Gov. Unit Pgm 6800 001 D 37	Administration Pgm 9900100 001 D 40.01	Distributed Administration Pgm 990200 001 D 40.02	CLEARING ACCOUNT 001 D 99	Reimburse Pgm 9990/6770 001 F 90.10	Reimburse Pgm 9990/6775 001 F 90.15	Reimburse Pgm 9990/6780 001 F 90.20	Reimburse Pgm 9990/6785 001 F 90.30	RF Advance Pgm 9990 001 D 97	Annual Finan Plan Pgm 6770 501 D		Training Support Fund Appn	
Balance per SCO "tab run" (same sign)			(4,637,309.61)	(2,145,465.97)	(4,047,727.19)	(1,721,709.93)	(273,982.87)	(4,780,461.98)	(1,570,051.89)	1,570,051.89	9,525,556.24	714,516.55	593,217.76	2,795,218.87	1,290,410.42	200,000.00	(258,216.85)	(3,044,761.01)		
Balances per FISCAL Agency Recon Report:																				
Cash on Hand	1190	1100000															(100.00)	(100.00)	2.1	
General Cash	1110	1101000																0.00		
Receivables:																				
Accounts Receivable - Abatements	1311	1200100									(9,258.72)							(10,201.06)	2.2	
Accounts Receivable - Reimbursements	1312	1200050											(2,205.00)					(2,205.00)	2.3	
Accounts Receivable - Revenue	1313	1200000																0.00		
Due from Other Funds	1410	1240000									(599,728.20)	(23,962.15)	(564,833.46)	(454,209.93)	(808,273.59)			(2,451,007.33)	2.4	
Due from Other Appropriations	1420	1240100									(1,480,269.74)	(9,443,042.30)	(327,042.86)	(13,579.48)				(11,269,849.46)	2.5	
Expense Advance	1710	1301100														(636.42)		(636.42)	2.1A	
Payables:																				
Voucher(s) not paid by SCO (Period 12)	3010	2000000			186.00	22.40					3,009.10							3,217.50	2.6	
Accrued Payables (Period 998 accruals)	3010	2000100	63,808.26	14,199.31	21,154.46	11,558.01		9,394.15			495,726.31					(10,974.44)	22,249.97	627,116.03	2.7	
Encumbrances	3010	2000000				0.00					0.00							0.00	2.7	
Encumbrances (BLL-Allocation JNL - Accrued Payables)	3010	2000100	262,604.17		73,843.63	43,166.70		449,400.61	61,388.03	(61,388.03)							22,249.97	854,332.38	2.7	
Due to Other Funds (Period 998 accruals)	3114	2010000			2,451.51			29,845.20	85,482.07									17,123.52	164,956.15	2.8
Encumbrances (BLL-Encumb reclassified to lower level by Dept)	3115	2011000	23,452.70		1,459.44														24,912.14	2.9
Due to Other Appropriations (Period 998 accruals + PFA reclass)	3115	2011000	3,460,921.64	2,102,882.36	1,412,228.28	1,016,205.95	44,113.72	1,403,706.53	1,480,269.74		950.00							10,925,377.53	2.9	
Encumbrances (BLL-Allocation JNL-Due to Other Govt Entities)	3290	2024000			395.27														395.27	2.10

Report No. 2 - Accrual Worksheet

How to Prepare (Cont.)

To Report No. 2 – GL 1400/GL 3010/GL 3110

1B) Use the **Final SCO/Agency Reconciliation Worksheet** to prepare the Report No. 2.

Enter the accrual amounts from the SCO/Agency Reconciliation worksheet to the corresponding columns in **Report No. 2**.

opposite sign

DEPARTMENT OF TRAINING (1234)								REPORT NO. 2
TRAINING SUPPORT FUND (4321)								
REPORT NO. 2 ACCRUAL WORKSHEET								
JUNE 30, 20XX								
ACCOUNTS REFER TO THE UNIFORM CODES MANUAL OR CHART OF ACCOUNTS CROSSWALK	Due From Other Funds/Appns 1400	Expense Advances 1710	Prepayments To Other Funds/Appns 1730	Accounts Payable 3010	Due to Other Funds/Appns 3110	Due to Local Gov't /Other Gov't Ent 3220/3290	Def Credits 1600/3730 3400/5330	NET TOTAL ACCRUALS PER AGENCY
	1240000/1240000	1301100	1309200	2000000/2000100	2010000/2011000	2021000/2024000		
<i>From SCO/Agency Recon Wksht</i>	<i>2.4/2.5</i>	<i>2.1A</i>	<i>2.11</i>	<i>2.1/2.6/2.7</i>	<i>2.8/2.9</i>	<i>2.10</i>		
CHAPTER XX/CY Item 1234-001-4321								
Program 10, State Budget				(326,412.43)	(3,484,374.34)			(3,810,786.77)
Program 15, Financial Information System for Ca				(14,199.31)	(2,102,882.36)			(2,117,081.67)
Program 20, State Audits and Evaluations				(95,184.09)	(1,416,139.23)	(395.27)		(1,511,718.59)
Program 30, Statewide Acct Policies, Consulting & Training				(54,747.11)	(1,016,205.95)			(1,070,953.06)
Program 32, Department of Justice Legal Services					(73,958.92)			(73,958.92)
Program 37, Local Government Audits and Review				(458,794.76)	(1,489,188.60)			(1,947,983.36)
Program 40.01, Administration				(61,388.03)	(1,480,269.74)			(1,541,657.77)
Program 40.02, Administration-Distributed	1,480,269.74			61,388.03				1,541,657.77
Program 99, Clearing Account	10,042,770.50			(498,735.41)	(28,924.52)			9,524,369.29
Category 90.10, Reimbursements to 6770 -State Bud	351,005.01							351,005.01
Category 90.15, Reimbursements to 6775 -Financial	564,833.46							564,833.46
Category 90.20, Reimbursements to 6780 -State Aud	467,789.41							469,994.41
Category 90.30, Reimbursements to 6785 -Statewide	808,273.59							808,273.59

Report No. 2 - Accrual Worksheet

How to Prepare (Cont.)

1A/1B) Enter the **GL 1400 (1410 +1420)** accrual amounts from the **Final SCO/Agency Reconciliation Worksheet** into the Report No. 2.

opposite sign

SCO/AGENCY RECONCILIATION WORKSHEET			ACCT	CY	CY	CY	CY
FUND: 4321 - TRAINING SUPPORT FUND			TITLE	Distributed Administration	CLEARING ACCOUNT	Reimburse	Reimburse
Period 998 (Final - BLL - Include Encumbrance Reclass)			UCM	Pgm 9900200		Pgm 99906770	Pgm 99906775
As of June 30, 20XX			COA	001 D 40.02	001 D 99	001 F 90.10	001 F 90.15
Balance per SCO "tab run" (same sign)				1,570,051.89	9,525,556.24	714,516.55	593,217.76
Balances per FISCAL Agency Recon Report:							
Accounts Receivable - Revenue	1313	1200000					
Due from Other Funds 2.4	1410	1240000		(599,728.20)	(23,962.15)	(564,833.46)	
Due from Other Appropriations 2.5	1420	1240100		(1,480,269.74)	(9,443,042.30)	(327,042.86)	
Expense Advance	1710	1301100					
Calculation:							
	599,728.20	23,962.15					
	+ 9,443,042.30	+ 327,042.86					
	10,042,770.50	351,005.01					
<i>ACCOUNTS REFER TO THE UNIFORM CODES MANUAL OR CHART OF ACCOUNTS CROSSWALK</i>				Due From Other Funds/Appn			
				1400			
				1240000/1240100			
From SCO/Agency Recon Wksht				2.4/2.5			
Program 40-02 - Distributed Admin.				1,480,269.74			
Program 99 - Clearing Account				10,042,770.50			
Category 90 10 Reimbursements				351,005.01			

To Report No. 2

Accrual Worksheet - Report No. 2

Answer to GL 1400

Due From Other Funds/App.
Accrual amounts on the
Report No. 2

<i>ACCOUNTS REFER TO THE UNIFORM CODES MANUAL OR CHART OF ACCOUNTS CROSSWALK</i>	Other 1315/1319	Due From Other Funds/Appn 1400 1240000/1240100	D
		2.4/2.5	
Program 40-01 - Administration		1,480,269.74	
Program 40-02 - Distributed Admin.		10,042,770.50	
Program 99 - Clearing Account		351,005.01	
Category 90 10 Reimbursements		564,833.46	
Category 90 15 Reimbursements		467,789.41	
Category 90 20 Reimbursements		808,273.59	
Category 90 30 Reimbursements			
Category 96 SCIF Deposit			

Accrual Worksheet - Report No. 2

How to Prepare (Cont.)

1A/1B) Enter the **GL 3010 accrual** amounts from the **Final SCO/Agency Reconciliation Worksheet** into the Report No. 2.

opposite sign

SCO/AGENCY RECONCILIATION WORKSHEET	ACCT TITLE		CY State Budget	CY FI\$CAL	CY State Audit Evaluations
FUND: 4321 - TRAINING SUPPORT FUND	UCM	COA	Pgm 6770	Pgm 6775	Pgm 6780
Period 998 (Final - BLL - Include Encumbrance Reclass)			001 D 10	001 D 15	001 D 20
As of June 30, 20XX			(4,637,309.61)	(2,145,465.97)	(4,042,727.19)
Balances per SCO "tab run" (same sign)					
Balances per FISCAL Agency Recon Report:					
Payables:					
Voucher(s) not paid by SCO (Period 12) 2.6	3010	2000000			186.00
Accrued Payables (Period 998 accruals)	3010	2000100	63,808.26	14,199.31	21,154.46
Encumbrances 2.7	3010	2000000			
Encumbrances (BLL-Allocation JNL - Accrued Payable)	3010	2000100	262,604.17		73,843.63
Calculation:					
	63,808.26	21,154.46			
	+ 262,604.17	+ 73,843.63			
	326,412.43	95,184.09			
			To Report No. 2		
DEPARTMENT OF TRAINING (1234)					
TRAINING SUPPORT FUND (4321)					
REPORT NO. 2 ACCRUAL WORKSHEET					
JUNE 30, 20XX					
<i>ACCOUNTS REFER TO THE UNIFORM CODES MANUAL OR CHART OF ACCOUNTS</i>	Prepayments To Other Funds/Appns	Accounts Payable 3010	Due to Other Funds/Appn	3110	
CROSSWALK	1730 1309200	2000000/2000100	2010000/2011000	0	
From SCO/Agency Recon Wksht	2.11	2.1/2.6/2.7	2.8/2.9		
Program 10 - Annual Financial Plan		(326,412.43)	(3,484,374.34)		
Program 15 - Statewide Systems Dev.		(14,199.31)	(2,102,882.36)		
Program 20 - Program and Inf. System		(95,184.09)	(1,416,139.23)		
Program 30 - Supportive Data		(54,747.11)	(1,016,205.95)		

Report No. 2 - Accrual Worksheet

Answer to GL 3010

Accounts Payable.
Accrual amounts on the
Report No. 2

DEPARTMENT OF TRAINING (1234)			
TRAINING SUPPORT FUND (4321)			
REPORT NO. 2 ACCRUAL WORKSHEET			
JUNE 30, 20XX			
<i>ACCOUNTS REFER TO THE UNIFORM CODES MANUAL OR CHART OF ACCOUNTS CROSSWALK</i>	Prepayments To Other Funds/Appns 1730	Accounts Payable 3010	Due to Other Funds/Appn 3110
	1309200	2000000/2000100	2010000/2011000
<i>From SCO/Agency Recon Wksht</i>	2.11	2.1/2.6/2.7	2.8/2.9
Program 10 - Annual Financial Plan		(326,412.43)	(3,484,374.34)
Program 15 - Statewide Systems Dev.		(14,199.31)	(2,102,882.36)
Program 20 - Program and Inf. System		(95,184.09)	(1,416,139.23)
Program 30 - Supportive Data		(54,747.11)	(1,016,205.95)
Program 32 - DOJ Legal Services			(73,958.92)
Program 37 - Local Government Unit		(458,794.76)	(1,489,188.60)
Program 40-01 - Administration		(61,388.03)	(1,480,269.74)
Program 40-02 - Distributed Admin.		61,388.03	
Program 99 - Clearing Account		(498,735.41)	(28,924.52)
Category 90 10 Reimbursements			

Report No. 2 - Accrual Worksheet

How to Prepare (Cont.)

1A/1B)

Enter the GL 3110 (3114 + 3115) accrual amounts from the **Final SCO/Agency Reconciliation Worksheet** into the Report No. 2.

opposite sign

SCO/AGENCY RECONCILIATION WORKSHEET		ACCT	CY	CY	CY
FUND: 4321 - TRAINING SUPPORT FUND		TITLE	State Budget	FISCAL	State Audit
Period 998 (Final - BLL - Include Encumbrance Reclass)			Pgm 6770	Pgm 6775	Pgm 6780
As of June 30, 20XX		UCM	001 D 10	001 D 15	001 D 20
Balance per SCO "tab run" (same sign)			(4,637,309.61)	(2,145,465.97)	(4,042,727.19)
Balances per FISCAL Agency Recon Report:					
Due to Other Funds (Period 998 accruals)	2.8	3114	2010000		2,451.51
Encumbrances (BLL-Encumb reclassified to lower le		3115	2011000	23,452.70	1,459.44
Due to Other Appropriations (Period 998 accruals +		3115	2011000	3,460,921.64	1,412,228.28

Calculation:

	2,451.51
23,452.70	1,459.44
+ 3,460,921.64	+ 1,412,228.28
3,484,374.34	1,416,139.23

↓ To Report No. 2

DEPARTMENT OF TRAINING (1)		
TRAINING SUPPORT FUND (4321)		
REPORT NO. 2 ACCRUAL WORKSHEET		
JUNE 30, 20XX		
<i>ACCOUNTS REFER TO THE</i>	Prepayments	Due to
<i>UNIFORM CODES MANUAL</i>	To Other	Other Funds/AppnDt
<i>OR CHART OF ACCOUNTS</i>	Funds/Appns	3110
CROSSWALK	1730	2010000/2011000
	1309200	
From SCO/Agency Recon Wksht	2.11	2.8/2.9
Program 10 - Annual Financial Plan		(3,484,374.34)
Program 15 - Statewide Systems Dev.		(2,102,882.36)
Program 20 - Program and Inf. System		(1,416,139.23)

Report No. 2 - Accrual Worksheet

Answer (GL 3110)

Due To accrual amounts on the Report No. 2.

DEPARTMENT OF TRAINING (1234)				
TRAINING SUPPORT FUND (4321)				
REPORT NO. 2 ACCRUAL WORKSHEET				
JUNE 30, 20XX				
<i>ACCOUNTS REFER TO THE UNIFORM CODES MANUAL OR CHART OF ACCOUNTS CROSSWALK</i>	Prepayments To Other Funds/Appns 1730	Due to Other Funds/Appns 3110	Due to Local Govt Other Gov't Er 3220/3290	NET TOTAL ACCRUALS PER AGENCY
	1309200	2010000/2011000	021000/2024000	
<i>From SCO/Agency Recon Wksht</i>	<i>2.11</i>	<i>2.8/2.9</i>	<i>2.10</i>	
Program 10 - Annual Financial Plan		(3,484,374.34)		(3,810,786.77)
Program 15 - Statewide Systems Dev.		(2,102,882.36)		(2,117,081.67)
Program 20 - Program and Inf. System		(1,416,139.23)	(395.27)	(1,511,718.59)
Program 30 - Supportive Data		(1,016,205.95)		(1,070,953.06)
Program 32 - DOJ Legal Services		(73,958.92)		(73,958.92)
Program 37 - Local Government Unit		(1,489,188.60)		(1,947,983.36)
Program 40-01 - Administration		(1,480,269.74)		(1,541,657.77)
Program 40-02 - Distributed Admin.				1,541,657.77
Program 99 - Clearing Account		(28,924.52)		9,524,369.29
Category 90 10 Reimbursements				351,005.01

Report No. 2 - Accrual Worksheet

How to Prepare (Cont.)

- Use the **Final SCO/Agency Reconciliation Worksheet** to enter the **Revenue** amounts into corresponding columns in Report No. 2.

opposite sign

	ACCT		CY
SCO/AGENCY RECONCILIATION WORKSHEET	TITLE		Misc
FUND: 4321 - TRAINING SUPPORT FUND			REVENUE
Period 998 (Final - BLL - Include Encumbrance Reclass)			4172500
As of June 30, 20XX	UCM	COA	161400
Balance per SCO "tab run" (same sign)			(910.46)
Balances per FISCAL Agency Recon Report:			
Cash on Hand 2.1	1190	1100000	
General Cash	1110	1101000	
Receivables:			
Accounts Receivable - Abatements 2.2	1311	1200100	
Accounts Receivable - Reimbursements 2.3	1312	1200050	
Accounts Receivable - Revenue	1313	1200000	
Due from Other Funds 2.4	1410	1240000	
Due from Other Appropriations 2.5	1420	1240100	(200.00)
Expense Advance	1710	1301100	

To Report No. 2

DEPARTMENT OF TRAINING REPORT NO. 2			
TRAINING SUPPORT FUND (4321)			
REPORT NO. 2 ACCRUAL WORKSHEET			
JUNE 30, 20XX			
<i>ACCOUNTS REFER TO THE UNIFORM CODES MANUAL OR CHART OF ACCOUNTS CROSSWALK</i>	Due From Other Funds/Appns 1400 1240000/1240100	Def Credits 1600/3730 3400/5330	NET TOTAL ACCRUALS PER AGENCY
<i>From SCO/Agency Recon Wksht</i>	2.4/2.5		
REVENUE 20XX/CY			
161000 - Escheat-Checks, Warrants			0.00
161400 - Miscellaneous Revenue	200.00		200.00
MISC. ACCOUNTS			
Uncleared Collections		(90.00)	0.00
Provisions for Deferred Receivables		(450.93)	0.00
Prepayments to ARF		(450,000.00)	0.00
Reimbursements Collected In Advance			0.00
Sub-Total	200.00	(450,540.93)	200.00
Revolving Fund Adjustment - 2.1			0.00
TOTAL	200.00	(450,540.93)	200.00

Report No. 2 - Accrual Worksheet

How to Prepare

- 3) Instructions for Miscellaneous Accounts-Use Report No. 7, Subsidiaries on File and/or Report No. 8:
- **Sales Tax**-Report No. 7 Subsidiaries on File, GL 3114
(Debit in GL 1110, Credit in GL 3110)
 - **Uncleared Collections (3B sample)**-Report No. 8, GL 3730
(Debit in GL 1110, Credit in GL 3730 in Deferred Credits Column)
 - **Provision for Deferred A/R's (3C sample)**-Report No. 7 Subsidiaries on File, GL 1600
(Debit in Offsetting A/R Acct, Credit in GL 1600 in Deferred Credits Column)
 - **Advance Collections**-Report No. 8, GL 3410/3420, only include amounts not remitted to SCO (Debit in GL 1110, Credit in GL 3400 in Deferred Credits Column)
 - **Prepayments to ARF (3E sample)**-Report No. 7 Subsidiaries on File, GL 1730, Fund 0602
(Debit in GL 1730, Credit in GL 5330 in Deferred Credits Column)
 - Follow instructions from Report No. 2 Reference Guide for Miscellaneous Accounts.

Report No. 2 - Accrual Worksheet

How to Prepare (Cont.)

- 3) Use the **Report No. 8** to prepare the Report No. 2. Enter the **MISC Accounts** to corresponding columns in Report No. 2.

From Report No. 8

GLAN	ACCOUNT TITLE	DEBITS	CREDITS
1110	General Cash - CTS Accounts	90.00	
1130	Revolving Fund Cash	188,289.14	
1190	Cash on Hand	100.00	
1311	AR - Abatements	10,201.06	
1312	AR - Reimbursements	2,205.00	
1319	AR - Other	450.93	
1410	Due From Other Funds	2,451,007.33	
1420	Due From Approps - Same Fund	11,269,849.46	
1600	Provision For Deferred AR		450.93
1710	Expense Advances	636.42	
1730	Prepay to Other Funds/Approps	498,705.76	
3010	Accounts Payable		1,484,665.91
3114	Due to Other Funds - Current		164,956.15
3115	Due to Other Approps-Same Fund		10,950,289.67
3290	Due to Other Govt Entities		395.27
3420	Unearned Reimbursements		900,000.00
3730	Uncleared Collections		90.00
5330	Reserve - Prepaid Items		450,000.00
5570	Fund Balance - Clearing		470,687.17
Fund	4321	14,421,535.10	14,421,535.10

To Report No. 2

DEPARTMENT OF TRAINING (1234)		REPORT NO. 2		
TRAINING SUPPORT FUND (4321)		REPORT NO. 2 ACCRUAL WORKSHEET		
JUNE 30, 20XX				
ACCOUNTS REFER TO THE	General	Prepayments	Def Credits	NET TOTAL
UNIFORM CODES MANUAL	Cash	To Other	1600/3730	ACCRUALS
OR CHART OF ACCOUNTS	1110	Funds/Appns	3400/5330	PER AGENCY
CROSSWALK	1101000	1730		
		1315/1319		
		1380		
		1309200		
		2.11		
MISC. ACCOUNTS				
Uncleared Collections	90.00		(90.00)	0.00
Provisions for Deferred Receivables		450.93	(450.93)	0.00
Prepayments to ARF		450,000.00	(450,000.00)	0.00
Reimb. Collected In Advance				0.00
Sub-Total	90.00	0.00	450,000.00	(450,540.93)
Revolving Fund Adjustment - 2.1				0.00
TOTAL	90.00	0.00	450,000.00	(450,540.93)

Report No. 2 - Accrual Worksheet

From Report No. 8

GLAN	ACCOUNT TITLE	DEBITS	CREDITS
1110	General Cash - CTS Accounts	90.00	
1130	Revolving Fund Cash	188,289.14	
1190	Cash on Hand	100.00	
1311	AR - Abatements	10,201.06	
1312	AR - Reimbursements	2,205.00	
1319	AR - Other	450.93	
1410	Due From Other Funds	2,451,007.33	
1420	Due From Approps - Same Fund	11,269,849.46	
1600	Provision For Deferred AR		450.93
1710	Expense Advances	636.42	
1730	Prepay to Other Funds/Approps	498,705.76	
3010	Accounts Payable		1,484,665.91
3114	Due to Other Funds - Current		164,956.15
3115	Due to Other Approps-Same Fund		10,950,289.67
3290	Due to Other Govt Entities		395.27
3420	Unearned Reimbursements		900,000.00
3730	Uncleared Collections		90.00
5330	Reserve - Prepaid Items		450,000.00
5570	Fund Balance - Clearing		470,687.17
Fund	4321	14,421,535.10	14,421,535.10

3B Sample

Miscellaneous

Accounts: **Uncleared Collections** – Report No. 8, GL 3730:

- Debit GL 1110
- Credit GL 3730 in Deferred Credits Column

To Report No. 2

ACCOUNTS REFER TO THE UNIFORM CODES MANUAL OR CHART OF ACCOUNTS CROSSWALK	General Cash	Reimb 1311	Other 1315/1319	Due From Other Funds/Appn 1400	Prepayments To Other Funds/Appns 1730	Due to Local Gov Other Gov't En 1600/3730 3220/3290 3400/5330	Def Credits	NET TOTAL ACCRUALS PER AGENCY
MISC. ACCOUNTS								
Uncleared Collections	90.00						(90.00)	0.00
Provisions for Deferred Receivables			450.93				(450.93)	0.00
Prepayments to ARF					450,000.00		(450,000.00)	0.00
Reimb. Collected In Advance								0.00
Sub-Total	90.00	2,205.00	450.93	13,720,856.79	498,705.76	(395.27)	(450,540.93)	1,370,687.17
Revolving Fund Adjustment - 2.1								0.00
TOTAL	90.00	2,205.00	450.93	13,720,856.79	498,705.76	(395.27)	(450,540.93)	1,370,687.17

Accrual Worksheet - Report No. 2

3C Sample

Miscellaneous Accounts:
**Provision for Deferred A/R's –
 Report No. 7 Subsidiaries on
 File GL 1600**

- Debit in Offsetting A/R Account (Alt Acct 1315/1319/1380)
- Credit in GL 1600 in Deferred Credits Column

From Report No. 7 Subsidiaries on File

GLAN	ACCOUNT TITLE				DEBITS	CREDITS
	SUBSIDIARY	SUBSIDIARY	SUBSIDIARY	SUBSIDIARY		
	FUND/ACCOUNT	FUND/ACCOUNT TITLE	BUSINESS	BUSINESS UNIT TITLE		
1600		PROVISION FOR DEFERRED AR				
	013190000	Prov Deferred A/R-Other				450.93
	TOTAL ACCOUNT	1600				450.93

To Report No. 2

ACCOUNTS REFER TO THE UNIFORM CODES MANUAL OR CHART OF ACCOUNTS CROSSWALK	General Cash	Reimb 1312	Other 1315/1319	Due From Other Funds/Appn 1400	Prepayments To Other Funds/Appns 1730	Due to Local Gov Other Gov't En 3220/3290	Def Credits 1600/3730 3400/5330	NET TOTAL ACCURALS PER AGENCY
	1101000	1200050	1380	1240000/1240100	1309200	2021000/2024000		
MISC. ACCOUNTS								
Uncleared Collections	90.00						(90.00)	0.00
Provisions for Deferred Receivables			450.93				(450.93)	0.00
Prepayments to ARF					450,000.00		(450,000.00)	0.00
Reimb. Collected In Advance								0.00
Sub-Total	90.00	2,205.00	450.93	13,720,856.79	498,705.76	(395.27)	(450,540.93)	1,370,687.17
Revolving Fund Adjustment - 2.1								0.00
TOTAL	90.00	2,205.00	450.93	13,720,856.79	498,705.76	(395.27)	(450,540.93)	1,370,687.17

Accrual Worksheet - Report No. 2

From Report No. 7 Subsidiaries on File

GLAN	ACCOUNT TITLE	SUBSIDIARY	SUBSIDIARY	SUBSIDIARY	SUBSIDIARY	DEBITS
		FUND/ACCOUNT	FUND/ACCOUNT TITLE	BUSINESS	BUSINESS UNIT TITLE	
1730	PREPAY TO OTHER FUNDS/APPROPS					
	0512	STATE COMPENSATION INSURANCE	8430	State Compensation Insurnce Fd		6,705.76
	0602	ARCHITECTURE REVOLVING FUND	7760	Department of General Services		450,000.00
	066600	SERVICE REVOLVING FUND	7760	Department of General Services		42,000.00
	TOTAL ACCOUNT	1730				498,705.76

3E Sample

Miscellaneous Accounts:
Prepayments to ARF –
Report No. 7 Subsidiaries on
File GL 1730, Fund 0602:

- Debit GL 1730
- Credit GL 5330 in Deferred Credits Column

To Report No. 2

ACCOUNTS REFER TO THE UNIFORM CODES MANUAL OR CHART OF ACCOUNTS CROSSWALK	General Cash	Reimb 1312	Other 1315/1319	Due From Other Funds/Appn 1400	Prepayments To Other Funds/Appns 1730	Due to Local Gov Other Gov't En 3220/3290	Def. Credits 1600/3730 400/5330	NET TOTAL ACCRUALS PER AGENCY
1101000	1110	1200050	1380	1240000/1240100	1309200	2021000/2024000		
MISC. ACCOUNTS								
Uncleared Collections	90.00						(90.00)	0.00
Provisions for Deferred Receivables			450.93				(450.93)	0.00
Prepayments to ARF					450,000.00		(450,000.00)	0.00
Reimb. Collected In Advance								0.00
Sub-Total	90.00	2,205.00	450.93	13,720,856.79	498,705.76	(395.27)	(450,540.93)	1,370,687.17
Revolving Fund Adjustment - 2.1								0.00
TOTAL	90.00	2,205.00	450.93	13,720,856.79	498,705.76	(395.27)	(450,540.93)	1,370,687.17

Report No. 2 - Accrual Worksheet

How to Prepare (Cont.)

- The Report No. 2's **Revolving Fund Adjustment Line** must net to zero. Pick up the amounts from the Report No. 8 and enter in the Report No. 2.

From Report No. 8

GLAN	ACCOUNT TITLE	DEBITS	CREDITS
1110	General Cash - CTS Accounts	90.00	
1130	Revolving Fund Cash	188,289.14	
1190	Cash on Hand	100.00	
1311	AR - Abatements	10,201.06	
1600	Provision For Deferred AR		450.93
1710	Expense Advances	636.42	
1730	Prepay to Other Funds/Approps	498,705.76	

To Report No. 2

DEPARTMENT OF TRAINING (1234) TRAINING SUPPORT FUND (4321) REPORT NO. 2 ACCRUAL WORKSHEET JUNE 30, 20XX							
<i>ACCOUNTS REFER TO THE UNIFORM CODES MANUAL OR CHART OF ACCOUNTS CROSSWALK</i>	General Cash 1110	Revolving Fund Cash 1130	Cash on Hand in Agency 1190	Due From Other Funds/Appns 1400	Expense Advances 1710	Prepayments To Other Funds/Appns 1730	Accounts Payable 3010
	1101000	1101200	1100000	1200000/1240100	1301100	1309200	2000000/2000100
Prepayments to ARF						450,000.00	
Reimb. Collected In Advance							
Sub-Total	90.00	200,000.00	0.00	13,720,856.79	0.00	498,705.76	(1,495,640.35)
Revolving Fund Adjustment - 2.1		(11,710.86)	100.00		636.42		10,974.44
TOTAL	90.00	188,289.14	100.00	13,720,856.79	636.42	498,705.76	(1,484,665.91)

Report No. 2 - Accrual Worksheet

How to Validate

- Each column total of Report No. 2 must equal to the corresponding GL Accounts on the Report No. 8.
- For Shared Funds, the total of “Net Total Accruals Per Agency” should equal the balance in GL 5570, Fund Balance Clearing (opposite sign) on Report No. 8.
- For Non-shared Funds, the GL 1140, Cash in State Treasury does not close into GL 5530, Fund Balance Unappropriated. Therefore, the Net Total Accrual Per Agency should equal the balance in GL 5530, Fund Balance Unappropriated less the balance of GL 1140, Cash in State Treasury.
- If the fund balance does not agree for shared/non-shared on the Report No. 8 then the difference could be GL 1210, Statewide Assessments and/or any amount in GL 3400, Advance Collections (GL 3410 + GL 3420 + GL 3430) that has been receipted by the SCO prior to June 30.
- Add all columns down and all rows across. Each column total must equal the General Ledger Accounts on the Report No. 8. If spreadsheets are used, verify the formulas are correct.
- Ensure the ORF Adjustment row is added to the column subtotals to get the final column total.
- Miscellaneous Accounts and ORF Adjustment lines must each net to zero.

Report No. 2 - Accrual Worksheet

How to Validate (Cont.)

Report No. 2 column totals match to the corresponding GL Accounts on the Report No. 8.

ACCOUNTS REFER TO THE UNIFORM CODES MANUAL OR CHART OF ACCOUNTS CROSSWALK	General	Revolving	Cash on Hand	Accounts Receivable			Due From	Expense	Prepayments	Accounts	Due to	Due to Local Gov't	Def Credits	NET TOTAL
	Cash	Fund Cash	In Agency	Abatements	Reimb	Other	Other Funds/Apprs	Advances	To Other Funds/Apprs	Payable	Other Funds/Apprs	Other Gov't Ent	1600/3730	ACCRUALS PER AGENCY
	1110	1130	1190	1211	1312	1315/1319	1400/1240/100	1710	1730	3010	3110	3200/3290	3400/5330	
<i>From SCO/Agency Recon Wksht</i>			2.1	2.2	2.3		2.4/2.5	2.1A	2.11	2.1/2.6/2.7	2.8/2.9	2.10		
MSC. ACCOUNTS														
Uncleared Collections	90.00												(90.00)	0.00
Provisions for Deferred Receivables						450.93							(450.93)	0.00
Prepayments to ARP									450,000.00				(450,000.00)	0.00
Reimb. Collected In Advance														0.00
Sub-Total	90.00	200,000.00	0.00	10,201.06	2,205.00	450.93	13,720,856.79	0.00	498,705.76	(1,485,640.35)	(11,115,245.82)	(395.27)	(450,540.93)	1,370,687.17
Revolving Fund Adjustment - 2.1		(11,710.85)	100.00					636.42		10,974.44				0.00
TOTAL	90.00	188,289.14	100.00	10,201.06	2,205.00	450.93	13,720,856.79	636.42	498,705.76	(1,484,665.91)	(11,115,245.82)	(395.27)	(450,540.93)	1,370,687.17
<i>Agree with GLs of Report No. 8</i>	3.1	3.2	3.3	3.4	3.5	3.6	3.7	3.8	3.9	3.10	3.11	3.12	3.13	+GL5570+3420

Column totals from Report No. 2

REPORT No. 8 - POST-CLOSING TRIAL BALANCE

GLAN	ACCOUNT TITLE	DEBITS	CREDITS	Ref # on Accrual Worksheet Report 2
1110	General Cash - CTS Accounts	90.00		3.1
1130	Revolving Fund Cash	188,289.14		3.2
1190	Cash on Hand	100.00		3.3
1311	AR - Abatements	10,201.06		3.4
1312	AR - Reimbursements	2,205.00		3.5
1319	AR - Other	450.93		3.6
1410	Due From Other Funds	2,451,007.33		3.7
1420	Due From Approps - Same Fund	11,269,849.46		3.7
1600	Provision For Deferred AR		450.93	3.13
1710	Expense Advances	636.42		3.8
1730	Prepay to Other Funds/Approps	498,705.76		3.9
3010	Accounts Payable		1,484,665.91	3.10
3114	Due to Other Funds - Current		164,956.15	3.11
3115	Due to Other Approps-Same Fund		10,950,289.67	3.11
3290	Due to Other Govt Entities		395.27	3.12
3420	Unearned Reimbursements		900,000.00	
3730	Uncleared Collections		90.00	
5330	Reserve - Prepaid Items		450,000.00	3.13
5570	Fund Balance - Clearing		470,687.17	



Report No. 2 - Accrual Worksheet

How to Validate (Cont.)

- The Report No. 2's "Net Total Accruals Per Agency" of the Miscellaneous Accounts and Adjustment must net to zero.

DEPARTMENT OF TRAINING (1234)													REPORT NO. 2	
TRAINING SUPPORT FUND (4321)														
REPORT NO. 2 ACCRUAL WORKSHEET														
JUNE 30, 20XX														
ACCOUNTS REFER TO THE UNIFORM CODES MANUAL OR CHART OF ACCOUNTS CROSSWALK	General Cash	Revolving Fund Cash	Cash on Hand in Agency	Accounts Receivable			Due From Other Funds/Appn	Expense Advances	Prepayments To Other Funds/Appns	Accounts Payable	Due To Other Funds/Appn	Due To Local Gov't En	Def Credits	NET TOTAL
	1110	1130	1190	1311	1312	1315/1316	1400	1710	1730	3010	3110	3220/3290	3400/5330	ACCRUALS PER AGENCY
	1101000	1101200	1100000	1200100	1200050	1380	1240000/1240100	1301100	1309200	2000000/200010	2010000/2011000	2021000/2024000		
Enter from SCO/Agency Recon Wksht			2.1	2.2	2.3		2.4/2.5	2.1	2.11	2.1/2.6/2.7	2.8/2.9	2.10		
CHAPTER XX/CY														
REVENUE 20XX/CY														
161000 - Escheat-Checks, Warrants														0.00
161400 - Miscellaneous Revenue							200.00							200.00
163000 - Settlements/Judgements														0.00
164900 - Donations														0.00
MISC. ACCOUNTS														
Uncleared Collections	90.00												(90.00)	0.00
Provisions for Deferred Receivables						450.93							(450.93)	0.00
Prepayments to ARF									450,000.00				(450,000.00)	0.00
Reimb. Collected In Advance														0.00
Sub-Total	90.00	200,000.00	0.00	10,201.06	2,205.00	450.93	13,720,856.79	0.00	498,705.76	(1,495,640.35)	(11,115,245.82)	(395.27)	(450,540.93)	1,370,687.17
Revolving Fund Adjustment - 2.1		(11,710.86)	100.00					636.42		10,974.44				0.00
TOTAL	90.00	188,289.14	100.00	10,201.06	2,205.00	450.93	13,720,856.79	636.42	498,705.76	(1,484,665.91)	(11,115,245.82)	(395.27)	(450,540.93)	1,370,687.17
Agree with GLs Post-Closing Trial	3.1	3.2	3.3	3.4	3.5	3.6	3.7	3.8	3.9	3.10	3.11	3.12	3.13	=GL5570+GL3420

Line totals for Miscellaneous Accounts must net to zero.

All column totals must agree with Report No. 8 Post-Closing Trial Balance (same sign)

Report No. 2 - Accrual Worksheet

How to Validate (Cont.)

➤ The Total of “Net Total Accruals Per Agency” on the Report No. 2 must equal to the sum of GL 5570 and GL 3420 on the Report No. 8.

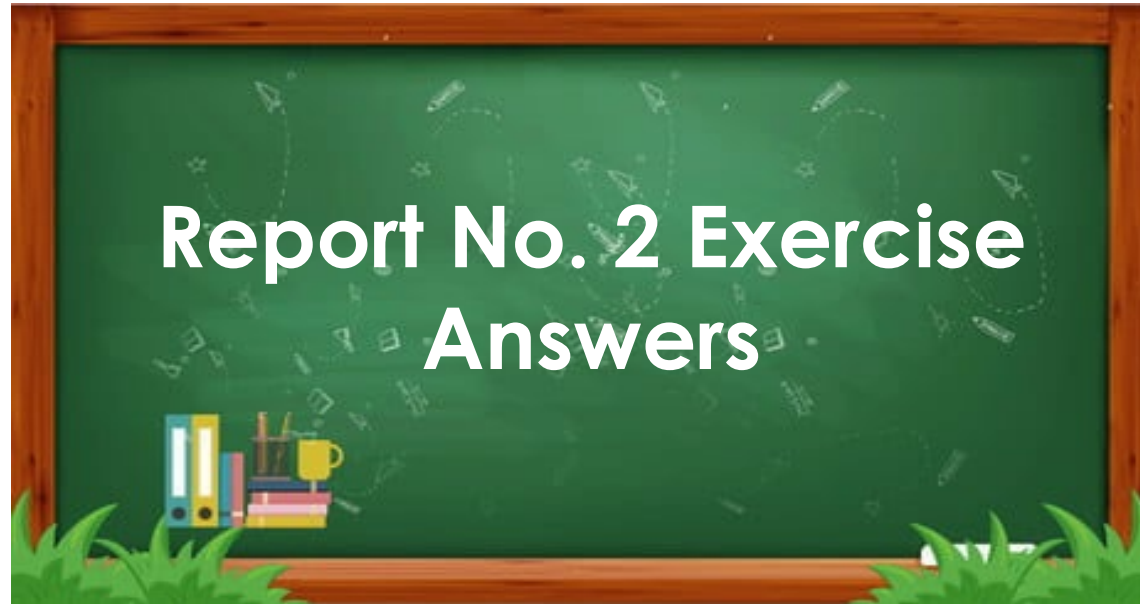
DEPARTMENT OF TRAINING (1234)													REPORT NO. 2	
TRAINING SUPPORT FUND (4321)														
REPORT NO. 2 ACCRUAL WORKSHEET														
JUNE 30, 20XX														
ACCOUNTS REFER TO THE UNIFORM CODES MANUAL OR CHART OF ACCOUNTS CROSSWALK	General	Revolving	Cash on Hand	Accounts Receivable			Due From	Expense	Prepayments	Accounts Payable	Due to	Due to Local Gov	Def Credits	NET TOTAL
	Cash	Fund Cash	in Agency	Abatements	Reimb	Other	Other Funds/Appn	Advances	Funds/Appns		Other Funds/Appns	Other Gov't En	1600/3730	ACCRUALS
	1110	1130	1190	1311	1312	1315/1319	1400	1710	1730	3010	3110	3220/3290	3400/5330	PER AGENCY
	1101000	1101200	1100000	1200100	1200050	1380	1240000/1240100	1301100	1309200	2000000/2000100	2010000/2011000	2021000/2024000		
Uncleared Collections	90.00												(90.00)	0.00
Provisions for Deferred Receivables						450.93							(450.93)	0.00
Prepayments to ARF									450,000.00				(450,000.00)	0.00
Reimb. Collected In Advance														0.00
Sub-Total	90.00	200,000.00	0.00	10,201.06	2,205.00	450.93	13,720,856.79	0.00	498,705.76	(1,495,640.35)	(11,115,245.82)	(395.27)	(450,540.93)	1,370,687.17
Revolving Fund Adjustment - 2.1		(11,710.86)	100.00					636.42		10,974.44				0.00
TOTAL	90.00	188,289.14	100.00	10,201.06	2,205.00	450.93	13,720,856.79	636.42	498,705.76	(1,484,665.91)	(11,115,245.82)	(395.27)	(450,540.93)	1,370,687.17
Agree with GLs of Report No. 8	3.1	3.2	3.3	3.4	3.5	3.6	3.7	3.8	3.9	3.10	3.11	3.12	3.13	=GL5570-GL3420

➤ The sum of GL 5570 and GL 3420 from Report No. 8 should have a credit balance which is the opposite sign of Report No. 2.

REPORT No. 8 - POST-CLOSING TRIAL BALANCE			
GLAN	ACCOUNT TITLE	DEBITS	CREDITS
3290	Due to Other Govt Entities		395.27
3420	Unearned Reimbursements		900,000.00
3730	Uncleared Collections		90.00
5330	Reserve - Prepaid Items		450,000.00
5570	Fund Balance - Clearing		470,687.17
Fund	4321	14,421,535.10	14,421,535.10
Note:			
* The sum of GL 5570 Fund Balance + GL 3420 Unearned Reimbursement equals the Net Total Accruals Per Agency amount on Report 2 \$ 1,370,687.17			



Report No. 2 - Accrual Worksheet



Report No. 2 - Accrual Worksheet

Exercise Answer (1 of 2)

DEPARTMENT OF TRAINING (1234)											REPORT NO. 2			
TRAINING SUPPORT FUND (4321)														
REPORT NO. 2 ACCRUAL WORKSHEET														
JUNE 30, 20XX														
ACCOUNTS REFER TO THE UNIFORM CODES MANUAL OR CHART OF ACCOUNTS CROSSWALK	General	Revolving	Cash on	Accounts Receivable			Due From	Expense	Prepayments	Accounts	Due to	Due to Local Gov't	Def Credits	NET TOTAL
	Cash	Fund Cash	Hand	Abatements	Reimb	Other	Other Funds/Appns	Advances	To Other	Payable	Other Funds/Appns	/Other Gov't Ent	1600/3730	ACCRUALS
	1110	1130	1190	1311	1312	1315/1319	1400	1710	1730	3010	3110	3220/3290	3400/5330	PER AGENCY
	1101000	1101200	1100000	1200100	1200050	1380	1240000/1240100	1301100	1309200	2000000/2000100	2010000/2011000	2021000/2024000		
From SCO/Agency Recon Wksht			2.1	2.2	2.3		2.4/2.5	2.1A	2.11	2.6/2.7	2.8/2.9	2.10		
CHAPTER XX/CY														
Item 1234-001-4321														
Program 10, State Budget										(326,412.43)	(3,484,374.34)			(3,810,786.77)
Program 15, Financial Information System for Ca										(14,199.31)	(2,102,882.36)			(2,117,081.67)
Program 20, State Audits and Evaluations										(95,184.09)	(1,416,139.23)	(395.27)		(1,511,718.59)
Program 30, Statewide Acct Policies, Consulting & Training										(54,747.11)	(1,016,205.95)			(1,070,953.06)
Program 32, Department of Justice Legal Services											(73,958.92)			(73,958.92)
Program 37, Local Government Audits and Review										(458,794.76)	(1,489,188.60)			(1,947,983.36)
Program 40.01, Administration										(61,388.03)	(1,480,269.74)			(1,541,657.77)
Program 40.02, Administration-Distributed							1,480,269.74			61,388.03				1,541,657.77
Program 99, Clearing Account				9,258.72			10,042,770.50			(498,735.41)	(28,924.52)			9,524,369.29
Category 90.10, Reimbursements to 6770 -State Bud							351,005.01							351,005.01
Category 90.15, Reimbursements to 6775 -Financial							564,833.46							564,833.46
Category 90.20, Reimbursements to 6780 -State Aud					2,205.00		467,789.41							469,994.41
Category 90.30, Reimbursements to 6785 -Statewide							808,273.59							808,273.59
Category 96, SCIF Deposit									6,705.76					6,705.76
Category 97, ORF Advance		200,000.00												200,000.00
Category 98, Advance to SRF - Other									42,000.00					42,000.00
CHAPTER 501/CY														
Item 1234-501-4321														
Program 10, State Budget										(44,499.94)	(17,123.52)			(61,623.46)

Report No. 2 - Accrual Worksheet Exercise Answer (2 of 2)

DEPARTMENT OF TRAINING (1234)													REPORT NO. 2	
TRAINING SUPPORT FUND (4321)														
REPORT NO. 2 ACCRUAL WORKSHEET														
JUNE 30, 20XX														
ACCOUNTS REFER TO THE UNIFORM CODES MANUAL OR CHART OF ACCOUNTS CROSSWALK	General Cash 1110	Revolving Fund Cash 1130	Cash on Hand in Agency 1190	Accounts Receivable			Due From Other Funds/Appns 1400	Expense Advances 1710	Prepayments To Other Funds/Appns 1730	Accounts Payable 3010	Due to Other Funds/Appns 3110	Due to Local Gov't /Other Gov't Ent 3220/3290	Def Credits 1600/3730 3400/5330	NET TOTAL ACCRUALS PER AGENCY
	1101000	1101200	1100000	Abatements 1311	Reimb 1312	Other 1315/1319 1380	1240000/1240100	1301100	1309200	2000000/2000100	2010000/2011000	2021000/2024000		
CHAPTER XX/PY														
Item 1234-001-4321														
Program 10, State Budget									(160.36)	(1,788.05)				(1,948.41)
Program 15, Financial Information System for Ca														0.00
Program 20, State Audits and Evaluations									(26.35)	(291.28)				(317.63)
Program 30, Statewide Acct Policies, Consulting & Training							511.53		(2,859.57)					(2,348.04)
Program 32, Department of Justice Legal Services														0.00
Program 37, Local Government Audits and Review							444.67		(21.02)					423.65
Program 40.01, Administration							3,635.75		(16.65)					3,619.10
Program 40.02, Administration-Distributed									16.65	(3,635.75)				(3,619.10)
Program 99, Clearing Account				942.34			1,123.13			(463.56)				1,601.91
Category 90, Reimbursements														0.00
REVENUE 20CY/CY														
161000, Escheat,Checks, Warrants														0.00
161400, Miscellaneous Revenue							200.00							200.00
MISC. ACCOUNTS														
Uncleared Collections	90.00												(90.00)	0.00
Provisions for Deferred Receivables						450.93							(450.93)	0.00
Prepayments to ARF									450,000.00				(450,000.00)	0.00
Reimb. Collected In Advance														0.00
Sub-Total	90.00	200,000.00	0.00	10,201.06	2,205.00	450.93	13,720,856.79	0.00	498,705.76	(1,495,640.35)	(11,115,245.82)	(395.27)	(450,540.93)	1,370,687.17
Revolving Fund Adjustment - 2.1		(11,710.86)	100.00					636.42		10,974.44				0.00
TOTAL	90.00	188,289.14	100.00	10,201.06	2,205.00	450.93	13,720,856.79	636.42	498,705.76	(1,484,665.91)	(11,115,245.82)	(395.27)	(450,540.93)	1,370,687.17
<i>Agree with GLs of Report No. 8</i>	3.1	3.2	3.3	3.4	3.5	3.6	3.7	3.8	3.9	3.10	3.11	3.12	3.13	=GL5570-GL3420

Report No. 1 - Report of Accruals to Controller's Accounts

Report No. 1 – Report of Accruals to Controller's Accounts

Purpose

- Report No. 1, Report of Accruals to Controller's Accounts, provides the SCO with the accrual amounts reflected in the agency/department's books but not posted by the SCO as of June 30.
- Report No. 1 is a manual input document containing accrual amounts from Report No. 2.
- A completed Report No. 2 is needed to prepare Report No. 1.
- The amounts on Report No. 1 and Report No. 3 are combined with SCO cash basis accounts to produce the Budgetary Legal Basis Annual Report.

Report No. 1 – Report of Accruals to Controller's Accounts

Report No. 1 Excel PRN consists of the following four tabs :

- Instructions: Includes instructions and examples for both 571A and 571D.
- Form 571A (GLs): Used to report accruals to asset and liability accounts. Commonly used GL account numbers are preprinted, and blank spaces are provided for any asset or liability accounts not preprinted.
- Form 571D (Detail): Used to report accruals to disbursement, reimbursement, transfer, and receipt accounts.
- Footnotes: Use to provide footnote explanations for any abnormal GL and detail account accruals.

Note: Do not submit accruals for categories 94, 95, 96, and 98.

Report No. 1 – Report of Accruals to Controller’s Accounts

- Agency/Departments are required to submit an electronic Report No. 1 to SCO using the SCO PRN Excel Report No. 1 template available on the SCO website.
- SCO requires electronic submission for all year-end reports (digitally signed, electronic image signed, DocuSign, etc.)
- Retain copies of original documents (wet signature or electronic copy) for audit and record keeping purposes.
- Submit the financial reporting packages by email to BLFinRep@sco.ca.gov.

Report No. 1 – Report of Accruals to Controller’s Accounts

Reference Documents

- Report No. 2, Accrual Worksheet
- Report No. 6, Final Budget Report
- Report No. 7, Subsidiaries On File Report (Version 7.0, updated on 1/30/2023)
- SCO/Agency Reconciliation Worksheet (final BLL includes encumbrance and cash reclassification)
- SAM Section [7952](#), [7953](#), [10514](#) and [10517](#)
- [Chart of Accounts Crosswalk](#) (Finance, FI\$Cal Resources for Accounting web page)
- DOF [eLearning YE – Report No. 1](#)
- DOF [eLearning YE – A-3](#) Accrue Reimbursements and Abatements (for Reimbursable Encumbrance inputs)
- SCO Year-End Financial Reports Procedure Manual (Budgetary/Legal)
- Report No. 1 – SCO PRN Excel format (SCO web page)

Report No. 1 – Report of Accruals to Controller's Accounts

General Instructions

- Submit Report No. 1 Excel file only. The Report No. 1 is available on the SCO website.
- Prepare a separate report for each fund.
- Enter all amounts in dollars and cents.
- Do not use dollar signs (\$).
- Leave Amount column blank for accounts with zero balances. Do not enter zeros.
- Total debits must equal total credits for accruals and for encumbrances.

Report No. 1 – Report of Accruals to Controller's Accounts

Exercise

Prepare and Review Report No. 1



Report No. 1 – Report of Accruals to Controller’s Accounts

DEPARTMENT OF TRAINING (1234)													REPORT NO. 2	
TRAINING SUPPORT FUND (4321)														
REPORT NO. 2 ACCRUAL WORKSHEET														
JUNE 30, 202X														
ACCOUNTS REFER TO THE UNIFORM CODES MANUAL OR CHART OF ACCOUNTS CROSSWALK	General Cash	Revolving Fund Cash	Cash on Hand in Agency	Accounts Receivable			Due From Oth Funds/Appns	Prepayments		Accounts Payable	Due to Other Funds/Appns	Due to Local Gov't /Other Gov't Ent	Def Credits 1600/3730 3400/5330	NET TOTAL ACCRUALS PER AGENCY
	1110	1130	1190	Abatements 1311	Reimb 1312	Other 1315/1319	1400 1240000 / 1240100	Expense Advances 1710	To Other Funds/Appns 1730	3010 2000000/2000100	3110 2010000/2011000	3220/3290 2021000/2024000		
Program 40.02, Administration-Distributed	1101000	1101200	1100000	1200100	1200050	1380								(3,619.10)
Program 99, Clearing Account				942.34			1,123.13							1,601.91
Category 90, Reimbursements														0.00
REVENUE 2020/21														
161000, Escheat, Checks, Warrants														0.00
161400, Miscellaneous Revenue							200.00							200.00
MISC. ACCOUNTS														
Uncleared Collections	90.00												1.10 (90.00)	0.00
Provisions for Deferred Receivables						450.93							1.7 (450.93)	0.00
Prepayments to ARF								1.13	450,000.00				1.9 (450,000.00)	0.00
Reimb. Collected In Advance														0.00
Sub-Total	90.00	200,000.00	0.00	10,201.06	2,205.00	450.93	13,720,856.79	0.00	498,705.76	(1,495,640.35)	(11,115,245.82)	(395.27)	(450,540.93)	1,370,687.17
Revolving Fund Adjustment - 2.1		(11,710.86)	100.00					636.42		10,974.44				0.00
TOTAL	90.00	188,289.14	100.00	10,201.06	2,205.00	450.93	13,720,856.79	636.42	498,705.76	(1,484,665.91)	(11,115,245.82)	(395.27)	(450,540.93)	1,370,687.17
<i>Ref # to Report 1 Same Sign (S/S)</i>	<i>1.1</i>	<i>1.2</i>	<i>1.3</i>	<i>1.4</i>	<i>1.5</i>	<i>1.6</i>		<i>1.8</i>		<i>1.11</i>		<i>1.12</i>		



How to Prepare

- 1A) Use the Accrual Worksheet, Report No. 2 to enter accruals into Report No. 1, 571A. See reference 1.1 to 1.12 on 571A and the corresponding reference numbers on the Accrual Worksheet - Report No. 2.

Report No. 1 – Report of Accruals to Controller’s Accounts

How to Prepare

1B) Enter accruals from Report No. 2 to Report No. 1, 571A for asset and liability accounts.

(same sign)

See reference 1.1 to 1.12 on 571A and the corresponding reference numbers on the Accrual Worksheet – Report No. 2

- * Specify receivable account
- ** Specify the fund(s)
- ***Specify the Business Unit

REPORT NO. 1 Form 571 A Version 1.11.23.1		Report of Accruals to Controller's Accounts			
		June 30, 20XX			
		Check here for Revision <input type="checkbox"/>			
Agency Number	Agency Name	Fund Number	Fund Name		
1234	Department of Training	4321	Training Support Fund		
Name of Contact Person, Title		Telephone Number	Email Address		
U.R. Dunne, Accounting Administrator		(916)123-4567	UR.Dunne@training.ca.gov		
ACCOUNT TITLE	ENCUMBRANCES	D C	ACCOUNT	AMOUNT	D C
GENERAL CASH			1110	90.00	D
REVOLVING FUND CASH			1130	188,289.14	D
CASH ON HAND			1190	100.00	D
ACCOUNTS RECEIVABLE-ABATEMENTS			1311	10,201.06	D
ACCOUNTS RECEIVABLE-REIMBURSEMENTS			1312	2,205.00	D
ACCOUNTS RECEIVABLE-REVENUE			1313		
ACCOUNTS RECEIVABLE-OTHER			1319	450.93	D
ALLOWANCE FOR UNCOLLECTIBLE ACCOUNTS (CREDIT BAL)			*1390		
DUE FROM OTHER FUNDS			**1410 0042	3,987.00	D
DUE FROM OTHER APPROPRIATIONS	3,477.04	D	***1420 1234	10,950,289.67	D
DUE FROM OTHER GOVERNMENTAL ENTITIES			1590		
PROVISION FOR DEFERRED RECEIVABLES (CREDIT BAL)			*1600 01319	450.93	C
EXPENSE ADVANCES			1710	636.42	D

From Report No. 2

Report No. 1 – Report of Accruals to Controller’s Accounts

1A/1B) Sample for GL 1110-General Cash

Use Report No. 2 to input accrual amounts to Report No. 1, GL accounts (same sign).

From Report No. 2

ACCOUNTS REFER TO THE UNIFORM CODES MANUAL OR CHART OF ACCOUNTS CROSSWALK	General	Revolving	Cash on	Accounts Receiv	
	Cash	Fund Cash	Hand	Abatements	Reimb
	1110	1130	1190	1311	1312
	1101000	1101200	1100000	1200100	1200050
Sub-Total	90.00	200,000.00	0.00	10,201.06	2,205.00
Revolving Fund Adjustment		(11,710.86)	100.00		
TOTAL	90.00	188,289.14	100.00	10,201.06	2,205.00
<i>Ref # to Report 1 Same Sign (S/S)</i>	1.1	1.2	1.3	1.4	1.5

To Report No. 1, 571A

ACCOUNT TITLE	D C	ACCOUNT		AMOUNT	D C
GENERAL CASH		1110	1.1	90.00	D
REVOLVING FUND CASH		1130	1.2	188,289.14	D
CASH IN TRANSIT TO STATE TREASURY		1150			
CASH ON HAND		1190	1.3	100.00	D
ACCOUNTS RECEIVABLE-ABATEMENTS		1311	1.4	10,201.06	D
ACCOUNTS RECEIVABLE-REIMBURSEMENTS		1312	1.5	2,205.00	D

Report No. 1 – Report of Accruals to Controller’s Accounts

How to Prepare

Report No. 1 must show the lowest level in UCM for Due From/ Due To Other Funds/Appropriations.

UCM	GL Acct	Level	Title/SCO	Subsidiary Level
<u>1</u>	<u>2</u>	<u>3</u>		
1400	1410		Due From Other Funds (Fund #)	1410.0042, 1410.0048, 1410.0115, 1410.0133, 1410.0666, 1410.9740
	1420		Due From Other Appns (BU #)	1420.1234
1500	1510		Due From Fed Govt	
	1540		Due From School Districts	
	1590		Due From Other Govts	
3100	3110	3114	Due To Other Funds (Fund #)	3114.0512, 3114.0666 3114.9730, 3114.9731
		3115	Due To Other Appns (BU #)	3115.1234

Report No. 1 – Report of Accruals to Controller’s Accounts

How to Prepare

6A) On 571A “Encumbrances”

Enter amounts of Encumbrances for Accounts Payable (GL 3010) and Due To accounts (GL 3114, 3115, 3220, and 3290) on 571A.

- After encumbrances are reclassified from Accrued Accounts Payable to the correct Due To Accounts per Finance eLearning, YE - Encumbrance Reclassification, the reclassified encumbrance amounts are reflected on the final 998 SCO/Agency Reconciliation Worksheet (BLL include Encumbrance Reclass).
- Use the final 998 SCO/Agency Reconciliation Worksheet to enter the reclassified encumbrance amounts for GL 3010, 3114, 3115, 3220, and 3290 Encumbrance column (if any).

SCO/AGENCY RECONCILIATION WORKSHEET FUND: 4321 - TRAINING SUPPORT FUND Period (Final - BLL - Include Encumbrance Reclass) As of June 30, 20XX	ACCT TITLE		TOTAL Training Support Fund Appn
	UCM	COA	
Balance per SCO "tab run" (same sign)			(3,044,761.01)
Balances per FISCAL Agency Recon Report:			
Due from Other Appropriations	1420	1240100	(11,269,849.46)
Expense Advance	1710	1301100	(636.42)
Payables:			
Voucher(s) not paid by SCO (Period 12)	3010	2000000	3,217.50
Accrued Payables (Period 998 accruals)	3010	2000100	627,116.03
Encumbrances	3010	2000000	0.00
Encumbrances (BLL-Allocation JNL - Accrued Payables)	3010	2000100	854,332.38
Encumbrances (BLL-Encumb reclassified to lower level by Dept)	3115	2011000	24,912.14
Encumbrances -(BLL-Allocation JNL-Due to Other Entities)	3290	2024000	395.27

REPORT NO. 1 Form 571 A Version 1.11.23.1		Report of Accruals to Controller's Accounts June 30, 20XX			
Agency Number 1234		Fund Number 4321			
Agency Name Department of Training		Fund Name Training Support Fund			
Name of Contact Person, Title U.R. Dunne, Accounting Administrator		Telephone Number (916)123-4567	Email Address UR.Dunne@training.ca.gov		
Check here for Revision <input type="checkbox"/>					
ACCOUNT TITLE	ENCUMBRANCES	D C	ACCOUNT	AMOUNT	D C
ACCOUNTS PAYABLE	854,332.38	C	3010	1,484,665.91	C
DUE TO OTHER FUNDS			**3114 0512	4,395.38	C
DUE TO OTHER APPROPRIATIONS	6 & 7 24,912.14	C	***3115 1234	10,950,289.67	C
DUE TO OTHER GOVT ENTITIES	395.27	C	3290	395.27	C

Report No. 1 – Report of Accruals to Controller’s Accounts

How to Prepare

2A) GL accounts 1410, 1420, 3114, and 3115 must be broken down and displayed at the subsidiary fund or BU level.

REPORT No. 7 – SUBSIDIARIES ON FILE						
Department of Training - 1234						
Fund 4321						
Fiscal Year 20XX-XX						
As of 06/30/20XX						
Business Unit : 1234 - Department of Training			Report ID : RPTGL354			
Fund : 4321 - Training Support Fund			Run Date : 8/9/20XX			
Subfund :			Run Time : 08:23:56			
			Adjustment Period: 998			
GLAN ACCOUNT	ACCOUNT TITLE			DEBITS	CREDITS	
	SUBSIDIARY FUND	SUBSIDIARY FUND TITLE	SUBSIDIARY BU	SUBSIDIARY BU TITLE		
1410		DUE FROM OTHER FUNDS				
	0042	STATE HIGHWAY ACCOUNT, STF	2660	DEPARTMENT OF TRANSPORTATION	3,987.00	
	0048	TRANSPORTATION REVOLVING ACCOU	2660	DEPARTMENT OF TRANSPORTATION	141,666.49	
	0115	AIR POLLUTION CONTROL FUND	3900	STATE AIR RESOURCES BOARD	35,819.00	
	0133	CALIFORNIA BEVERAGE CONTAINER	3970	RESOURCES RECYCLING & RECOVERY	50,127.00	
	0666	SERVICE REVOLVING FUND	7760	DEPARTMENT OF GENERAL SERVICES	32,328.15	
	0691	WATER RESOURCES REVOLVING FUND	3860	DEPARTMENT OF WATER RESOURCES	61,134.41	
	0890	FEDERAL TRUST FUND	0521	SEC., TRANSPORTATION AGENCY	88,087.03	
	0917	INMATE WELFARE FUND	5225	DEPT OF CORRECTIONS & REHAB	38,391.50	
	3238	STATE PARKS REVENUE INCENTIVE	3790	DEPT OF PARKS & RECREATION	392.00	
	605100001	SFDRWTRQU/SFLDCTRL,RVRCSTL	0540	SEC., NATURAL RESOURCES	26,239.50	
	9730	TECHNOLOGY SERVICES REVOLVING	7502	DEPARTMENT OF TECHNOLOGY	740,293.05	
	9737	FISCAL INTERNAL SERVICES FUND	8880	FINANCIAL INFORMATION SYSTEM	632,814.00	
	9740	CENTRAL SERVICE COST RECOVERY	8860	DEPARTMENT OF FINANCE	599,728.20	
	TOTAL	1410			2,451,007.33	
1420		DUE FROM APPROPS - SAME FUND				
	4321	TRAINING SUPPORT FUND	1234	TRAINING DEPARTMENT	10,950,289.67	
	4321	TRAINING SUPPORT FUND	7760	DEPARTMENT OF GENERAL SERVICES	319,559.79	
	TOTAL	1420			11,269,849.46	

Form 571A

Report No. 1 – Report of Accruals to Controller’s Accounts

How to Prepare

2B) Enter accruals (GL 1410 and GL1420) into Form 571A (on next slide) from the Report No. 7, Subsidiaries On File corresponding account.

(same sign)

REPORT NO. 1 Form 571 A Version 1.11.23.1		Report of Accruals to Controller's Accounts			
		June 30, 20XX			
		Check here for Revision <input type="checkbox"/>			
Agency Number	Agency Name	Fund Number	Fund Name		
1234	Department of Training	4321	Training Support Fund		
Name of Contact Person, Title		Telephone Number	Email Address		
U.R. Dunne, Accounting Administrator		(916)123-4567	UR.Dunne@training.ca.gov		
ACCOUNT TITLE	ENCUMBRANCES	D C	ACCOUNT	AMOUNT	D C
GENERAL CASH			1110	90.00	D
REVOLVING FUND CASH			1130	188,289.14	D
CASH ON HAND			1190	100.00	D
ACCOUNTS RECEIVABLE--ABATEMENTS			1311	10,201.06	D
ACCOUNTS RECEIVABLE--REIMBURSEMENTS			1312	2,205.00	D
ACCOUNTS RECEIVABLE--REVENUE			1313		
ACCOUNTS RECEIVABLE--OTHER			1319	450.93	D
ALLOWANCE FOR UNCOLLECTIBLE ACCOUNTS (CREDIT BAL)			*1390		
DUE FROM OTHER FUNDS			**1410 0042	3,987.00	D
DUE FROM OTHER APPROPRIATIONS	3,477.04	D	***1420 1234	10,950,289.67	D

Report No. 1 – Report of Accruals to Controller’s Accounts

2A/2B) Sample for GL1410/GL1420

Use Report No. 7, Subsidiaries On File to enter the Fund Number or Business Unit (BU) involved in transactions for GL1410, GL1420 into Report No. 1, Form 571A.

From Report No. 7, Subsidiaries On File

GLAN	ACCOUNT TITLE		SUBSIDIARY	SUBSIDIARY BU TITLE	DEBITS
	SUBSIDIARY FUND	SUBSIDIARY FUND TITLE	BU		
1410		DUE FROM OTHER FUNDS			
	0042	STATE HIGHWAY ACCOUNT, STF	2660	DEPARTMENT OF TRANSPORTATION	3,987.00
	0048	TRANSPORTATION REVOLVING ACCOU	2660	DEPARTMENT OF TRANSPORTATION	141,666.49
	0115	AIR POLLUTION CONTROL FUND	3900	STATE AIR RESOURCES BOARD	35,819.00
	TOTAL	1410			2,451,007.33
1420		DUE FROM APPROPS - SAME FUND			
	4321	TRAINING SUPPORT FUND	1234	TRAINING DEPARTMENT	10,950,289.67
	4321	TRAINING SUPPORT FUND	7760	DEPARTMENT OF GENERAL SERVICES	319,559.79
	TOTAL	1420			11,269,849.46

To Report No. 1, 571A

(same sign)

ALLOWANCE FOR UNCOLLECTIBLE ACCOUNTS (CREDIT BAL)		*1390		
DUE FROM OTHER FUNDS		**1410	0042	3,987.00 D
DUE FROM OTHER APPROPRIATIONS	3,477.04 D	***1420	1234	10,950,289.67 D

Report No. 1 – Report of Accruals to Controller’s Accounts

How to Prepare

2C) Form 571A

Enter the remaining lines of GL1410 and GL1420 by Fund or BU number from Report No. 7, Subsidiaries On File.

(same sign)

From Report No. 7, Subsidiaries On File

GLAN	ACCOUNT TITLE				DEBITS	CREDITS
	SUBSIDIARY FUND	SUBSIDIARY FUND TITLE	SUBSIDIARY BU	SUBSIDIARY BU TITLE		
1410		DUE FROM OTHER FUNDS				
	0042	STATE HIGHWAY ACCOUNT, STF	2660	DEPARTMENT OF TRANSPORTATION	3,987.00	
	0048	TRANSPORTATION REVOLVING ACCOU	2660	DEPARTMENT OF TRANSPORTATION	141,666.49	
	0115	AIR POLLUTION CONTROL FUND	3900	STATE AIR RESOURCES BOARD	35,819.00	
	0133	CALIFORNIA BEVERAGE CONTAINER	3970	RESOURCES RECYCLING & RECOVERY	50,127.00	
	0666	SERVICE REVOLVING FUND	7760	DEPARTMENT OF GENERAL SERVICES	32,328.15	
	0691	WATER RESOURCES REVOLVING FUND	3860	DEPARTMENT of WATER RESOURCES	61,134.41	

Form 571A

To Report No. 1, 571A

DUE FROM OTHER FUNDS	1410	0048	141,666.49	D
DUE FROM OTHER FUNDS	1410	0115	35,819.00	D
DUE FROM OTHER FUNDS	1410	0133	50,127.00	D
DUE FROM OTHER FUNDS	1410	0666	32,328.15	D
DUE FROM OTHER FUNDS	1410	0691	61,134.41	D

Report No. 1 – Report of Accruals to Controller’s Accounts

How to Prepare

2D) Repeat the process as discussed by entering GL 3114 & GL 3115 from Report No. 7, Subsidiaries On File.

(same sign)

REPORT NO. 1 Form 571 A Version 1.11.23.1		Report of Accruals to Controller's Accounts			
		June 30, 20XX			
		Check here for Revision <input type="checkbox"/>			
Agency Number	Agency Name	Fund Number	Fund Name		
1234	Department of Training	4321	Training Support Fund		
Name of Contact Person, Title		Telephone Number	Email Address		
U.R. Dunne, Accounting Administrator		(916)123-4567	UR.Dunne@training.ca.gov		
ACCOUNT TITLE	ENCUMBRANCES	D C	ACCOUNT	AMOUNT	D C
GENERAL CASH			1110	90.00	D
REVOLVING FUND CASH			1130	188,289.14	D
CASH ON HAND			1190	100.00	D
ACCOUNTS RECEIVABLE-ABATEMENTS			1311	10,201.06	D
ACCOUNTS RECEIVABLE-REIMBURSEMENTS			1312	2,205.00	D
DUE FROM OTHER FUNDS			**1410 0042	3,987.00	D
DUE FROM OTHER APPROPRIATIONS	3,477.04	D	***1420 1234	10,950,289.67	D
DUE FROM OTHER GOVERNMENTAL ENTITIES			1590		
PROVISION FOR DFFFRFD RFOFVARI FS (CRFDT BAI)			*1600 01319	450.93	C
EXPENSE ADVANCES			1710	636.42	D
ACCOUNTS PAYABLE	854,332.38	C	3010	1,484,665.91	C
DUE TO OTHER FUNDS			**3114 0512	1,395.38	C
DUE TO OTHER APPROPRIATIONS	6 & 7 24,912.14	C	***3115 1234	10,950,289.67	C

Report No. 1 – Report of Accruals to Controller’s Accounts

How to Prepare

2F) **Note:** If the BU (4-digit subsidiary) for GL 1420 and GL 3115 are your agency/department, then amount(s) reported for GL 1420 and GL 3115 must net to zero.

REPORT NO. 1 Form 571 A Version 1.11.23.1		Report of Accruals to Controller's Accounts			June 30, 20XX
		Check here for Revision <input type="checkbox"/>			
Agency Number 1234	Agency Name Department of Training	Fund Number 4321	Fund Name Training Support Fund		
Name of Contact Person, Title U.R. Dunne, Accounting Administrator		Telephone Number (916)123-4567	Email Address UR.Dunne@training.ca.gov		
ACCOUNT TITLE	ENCUMBRANCES	D C	ACCOUNT	AMOUNT	D C
GENERAL CASH			1110	90.00	D
DUE FROM OTHER FUNDS			**1410 0042	3,987.00	D
DUE FROM OTHER APPROPRIATIONS	3,477.04	D	***1420 1234	10,950,289.67	D
DUE TO OTHER FUNDS			**3114 0512	4,395.38	C
DUE TO OTHER APPROPRIATIONS	6 & 7 24,912.14	C	***3115 1234	10,950,289.67	C

For Example: if BU 1234 is your agency/department then GL 1420 & GL 3115 must net to zero.

- 1420.1234 \$10,950,289.67
- 3115.1234 (10,950,289.67)
- Total 0.00

Report No. 1 – Report of Accruals to Controller’s Accounts

How to Prepare

3B) On 571A

Only enter Prepayments to ARF.0602 into Report No. 1.

- Dr. 1730.0602
- Cr. 5330.0602

GL 1730 and GL 5330 should net to zero

REPORT NO. 1 Form 571 A Version 1.11.23.1		Report of Accruals to Controller's Accounts			June 30, 20XX
		Check here for Revision <input type="checkbox"/>			
Agency Number	Agency Name	Fund Number	Fund Name		
1234	Department of Training	4321	Training Support Fund		
Name of Contact Person, Title		Telephone Number	Email Address		
U.R. Dunne, Accounting Administrator		(916)123-4567	UR.Dunne@training.ca.gov		
ACCOUNT TITLE	ENCUMBRANCES	D C	ACCOUNT	AMOUNT	D C
GENERAL CASH			1110	90.00	D
ACCOUNTS PAYABLE	854,332.38	C	3010	1,484,665.91	C
DUE TO OTHER FUNDS			**3114 0512	4,395.38	C
DUE TO OTHER APPROPRIATIONS	6 & 7 24,912.14	C	***3115 1234	10,950,289.67	C
DUE TO OTHER GOVT ENTITIES	395.27	C	3290	395.27	C
REVENUE COLLECTED IN ADVANCE			3410		
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 0602	450,000.00	C

Report No. 1 – Report of Accruals to Controller’s Accounts

How to Prepare

4) On 571D

- Enter the “Net Total Accruals Per Agency” amount from the Accrual Worksheet, Report No. 2, excluding Category 96, SCIF and Category 98, SRF advances to 571D (**opposite sign**).
- Enter “D” for debit Amount and “C” for credit Amount.

REPORT NO. 2	
ACCOUNTS REFER TO THE UNIFORM CODES MANUAL OR CHART OF ACCOUNTS CROSSWALK	NET TOTAL ACCRUALS PER AGENCY
CHAPTER 0XX/CY Item 1234-001-4321	
Program 10, State Budget	(3,810,786.77)
Program 15, Financial Information System for Ca	(2,117,081.67)
Program 20, State Audits and Evaluations	(1,511,718.59)
Program 30, Statewide Acct Policies, Consulting & Training	(1,070,953.06)
Program 32, Department of Justice Legal Services	(73,958.92)
Program 37, Local Government Audits and Review	(1,947,983.36)
Program 40.01, Administration	(1,541,657.77)
Program 40.02, Administration-Distributed	1,541,657.77
Program 99, Clearing Account	9,524,369.29

REPORT NO. 1 Form 571 D															Report of Accruals to Controller's Accounts									
Version 1.11.23.1															June 30, 20XX									
															Check here for Revision <input type="checkbox"/>									
Agency Number					Agency Name					Fund Number					Fund Name									
1234					Department of Training					4321					Training Support Fund									
Name of Contact Person, Title										Telephone Number					Email Address									
U.R. Dunne, Accounting Administrator										(916)123-4567					UR.Dunne@training.ca.gov									
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							
6770 - STATE BUDGET	286,056.87	D	20CY		001		10				D					3,810,786.77	D							
6775 - FINANCIAL INFORMATION SYSTEM			20CY		001		15				D					2,117,081.67	D							
6780 - STATE AUDITS AND EVALUATION	75,698.34	D	20CY		001		20				D					1,511,718.59	D							
6785 - STATEWIDE ACCOUNTING	49,100.70	D	20CY		001		30				D					1,070,953.06	D							
6790 - DEPARTMENT OF JUSTICE LEGAL			20CY		001		32				D					73,958.92	D							
6800 - LOCAL GOVERNMENT AUDITS AND REVIEW	449,400.61	D	20CY		001		37				D					1,947,983.36	D							
9900100 - ADMINISTRATION	61,388.03	D	20CY		001		40	01			D					1,541,657.77	D							
9900200 - ADMINISTRATION - DISTRIBUTED	61,388.03	C	20CY		001		40	02			D					1,541,657.77	C							
CLEARING ACCOUNT			20CY		001		99				D					9,524,369.29	C							

Report No. 1 – Report of Accruals to Controller’s Accounts

How to Prepare

5A) On 571A

Enter amounts of Encumbrances for Due From (1420) accounts by BU.

- These encumbrances are related to **Reimbursement Contracts** (with another Agency/Department within the same Fund).
- These **Reimbursable Encumbrances** can be tracked by the source “ENR” as entered on the A3 accrual entries.
- Use query “**DFQ_GL_01_Journal_Detail**” to identify “ENR” amounts.

REPORT NO. 1 Form 571 A Version 1.11.23.1		Report of Accruals to Controller's Accounts			
		June 30, 20XX			
		Check here for Revision <input type="checkbox"/>			
Agency Number	Agency Name	Fund Number	Fund Name		
1234	Department of Training	4321	Training Support Fund		
Name of Contact Person, Title		Telephone Number	Email Address		
U.R. Dunne, Accounting Administrator		(916)123-4567	UR.Dunne@training.ca.gov		
ACCOUNT TITLE	ENCUMBRANCES	D C	ACCOUNT	AMOUNT	D C
GENERAL CASH			1110	90.00	D
REVOLVING FUND CASH			1130	188,289.14	D
CASH ON HAND			1190	100.00	D
ACCOUNTS RECEIVABLE-ABATEMENTS			1311	10,201.06	D
ACCOUNTS RECEIVABLE-REIMBURSEMENTS			1312	2,205.00	D
ACCOUNTS RECEIVABLE-REVENUE			1313		
ACCOUNTS RECEIVABLE-OTHER			1319	450.93	D
ALLOWANCE FOR UNCOLLECTIBLE ACCOUNTS (CREDIT BAL)			*1390		
DUE FROM OTHER FUNDS			**1410 0042	3,987.00	D
DUE FROM OTHER APPROPRIATIONS	3,477.04	D	***1420 1234	10,950,289.67	D

Report No. 1 – Report of Accruals to Controller’s Accounts

How to Prepare

5B) On 571A

- Enter encumbrances related to reimbursements contracts with another agency/department and/or with other funds.
- The **Reimbursable Encumbrances** can be tracked by the source “ENR” as entered on the A3 accrual entries.
- Use query “**DFQ_GL_01_Journal_Detail**” to identify “ENR” amounts.

REPORT NO. 1 Form 571 A Version 1.11.23.1		Report of Accruals to Controller's Accounts	
		June 30, 20XX	
		Check here for Revision <input type="checkbox"/>	
Agency Number	Agency Name	Fund Number	Fund Name
1234	Department of Training	4321	Training Support Fund
Name of Contact Person, Title		Telephone Number	Email Address
U.R. Dunne, Accounting Administrator		(916)123-4567	UR.Dunne@training.ca.gov

ACCOUNT TITLE	ENCUMBRANCES	D C	ACCOUNT	AMOUNT	D C
DUE FROM OTHER FUNDS			1410 0890	88,087.03	D
DUE FROM OTHER FUNDS			1410 0917	38,391.50	D
DUE FROM OTHER FUNDS			1410 3238	392.00	D
DUE FROM OTHER FUNDS			1410 6051	26,239.50	D
DUE FROM OTHER FUNDS	31,055.42	D	1410 9730	740,293.05	D
DUE FROM OTHER FUNDS			1410 9737	632,814.00	D
DUE FROM OTHER FUNDS			1410 9740	599,728.20	D

Report No. 1 – Report of Accruals to Controller’s Accounts

How to Prepare

6C) 571D “Encumbrance”

Enter amounts of Encumbrances for “D” Accounts for each appropriation from the Report No. 6.

- Enter D or C in the “D/C” column as appropriate.
- These encumbrance amounts for each appropriation also can be found on the final SCO/Agency Reconciliation Worksheet under the “Encumbrance” line.

REPORT 6 - FINAL BUDGET REPORT
Department of Training - 1234

Business Unit: 1234 - Department of Training
Fund: 4321 - Training Support Fund
Subfund:
Reference: 001
Enactment Year: 20CY

Budget Period	Program	Element	Component Task	Appropriation Description
Appropriation	Expenditures	Encumbrance/Allocated Encumbrance	Prior Year Encumbrance Revenue	
REGULAR APPROPRIATIONS				
8 - Go To Report 1 (571D), Same Sign				
20CY	10	286,056.87	8	State Budget
-21,194,000.00	20,081,420.29	0.00		0.00
20CY	15	0.00		Financial Information System
-3,217,000.00	3,188,615.70	0.00		0.00
20CY	20	75,698.34		State Audits & Evaluation
-11,819,000.00	9,212,293.06	0.00		0.00
20CY	30	43,166.70		Statewide Actg Policies
-6,475,000.00	5,781,076.43	0.00		0.00
20CY	32	0.00		Department of Justice Legal
-359,000.00	158,976.05	0.00		0.00
20CY	37	449,400.61		Local Gov Audits & Reconciliation
-12,378,000.00	9,096,120.77	0.00		0.00
20CY	40.01	61,388.03		Administration
-8,298,000.00	8,208,217.85	0.00		0.00
20CY	40.02	-61,388.03		Administration - Distributed
8,298,000.00	-8,208,217.85	0.00		0.00

REPORT NO. 1 Form 571 D
Version 1.11.23.1

Agency Number	Agency Name
1234	Department of Training
Name of Contact Person, Title	
U.R. Dunne, Accounting Administrator	

APPROPRIATION AND REVENUE ACCOUNT TITLES	ENCUMBRANCES	D	C	FY	M	REF/ITEM	CAT	PGM
6770 - STATE BUDGET	286,056.87	D		20CY		001		10
6775 - FINANCIAL INFORMATION SYSTEM				20CY		001		15
6780 - STATE AUDITS AND EVALUATION	75,698.34	D		20CY		001		20
6785 - STATEWIDE ACCOUNTING POLICIES	43,166.70	D		20CY		001		30
6790 - DEPARTMENT OF JUSTICE LEGAL				20CY		001		32
6800 - LOCAL GOVERNMENT AUDITS AND RECONCILIATION	449,400.61	D		20CY		001		37
9900100 - ADMINISTRATION	61,388.03	D		20CY		001		40
9900200 - ADMINISTRATION - DISTRIBUTED	61,388.03	C		20CY		001		40
CLEARING ACCOUNT				20CY		001		99

Report No. 1 – Report of Accruals to Controller’s Accounts

How to Validate

- Review and reconcile amounts on Report No. 1 to Report No. 2, Accrual Worksheet.
- Add the “Net Debits/Credits Amounts” for Encumbrances and Accruals from both pages, and they must net to zero.

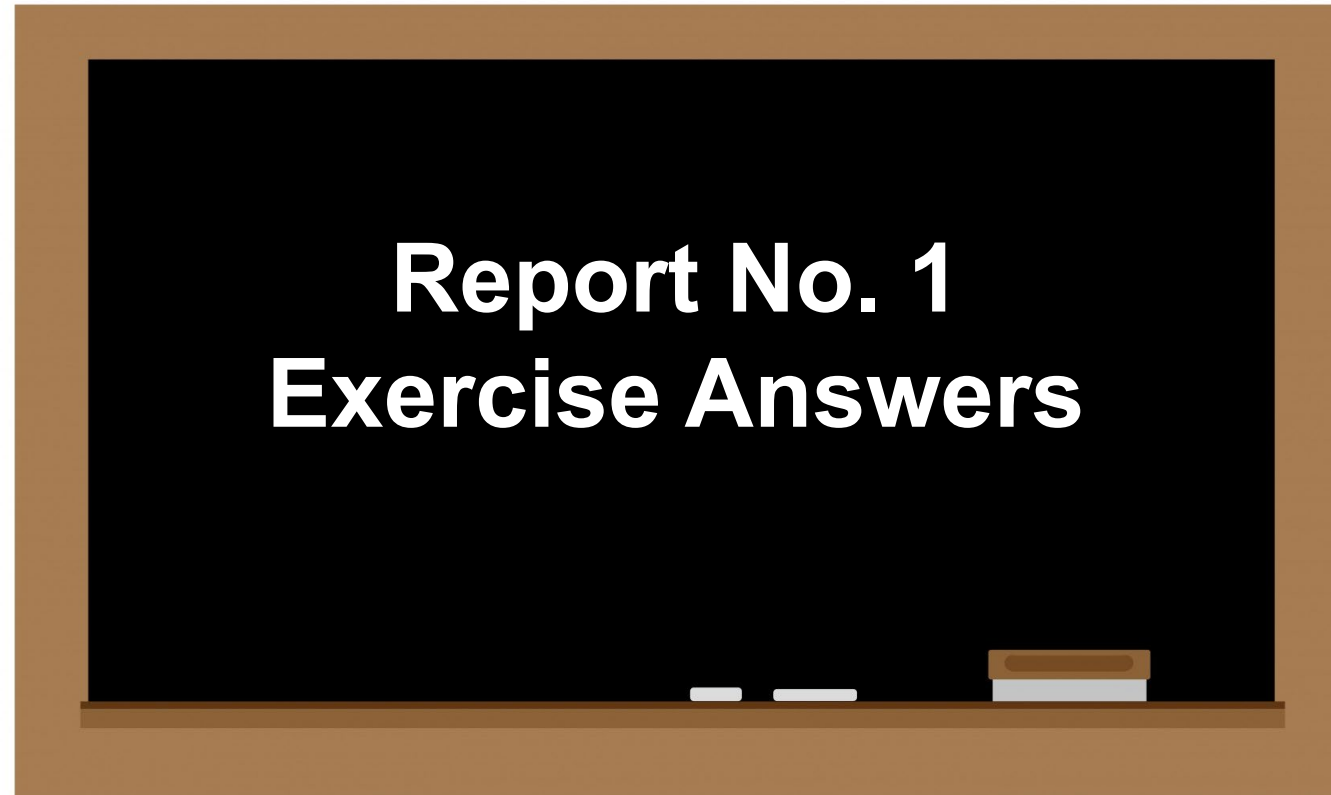
Report No 1 - Form	Encumbrances	D/C	Accruals	D/C
571A	845,107.33	C	1,321,981.41	D
571D	845,107.33	D	1,321,981.41	C
Net Credits/Debits	0.00		0.00	

Report No. 1 – Report of Accruals to Controller's Accounts

How To Validate

- Encumbrances should not exceed Accruals
- Encumbrances DR/CR sign should match the Accruals DR/CR
- Total Encumbrances on 571A should equal 571D
- Ensure account and reference codes are correct on 571D
- Provision for Deferred Receivables (GL1600) must have a subsidiary account (1600.0XXXX), such as (1600.01319)
- GL 1410 and 3114 must have subsidiary accounts - Fund number
- GL 1420 and 3115 must have subsidiary accounts – BU number

Report No. 1 – Report of Accruals to Controller's Accounts



Report No. 1 – Report of Accruals to Controller’s Accounts Exercise Answer for Form 571A (Page 1 of 3)

REPORT NO. 1 Form 571 A Version 1.11.23.1		Report of Accruals to Controller's Accounts			
		Check here for Revision <input type="checkbox"/>		June 30, 20XX	
Agency Number	Agency Name	Fund Number	Fund Name		
1234	Department of Training	4321	Training Support Fund		
Name of Contact Person, Title		Telephone Number	Email Address		
U.R. Dunne, Accounting Administrator		(916)123-4567	UR.Dunne@training.ca.gov		
ACCOUNT TITLE	ENCUMBRANCES	D C	ACCOUNT	AMOUNT	D C
GENERAL CASH			1110	90.00	D
REVOLVING FUND CASH			1130	188,289.14	D
CASH ON HAND			1190	100.00	D
ACCOUNTS RECEIVABLE–ABATEMENTS			1311	10,201.06	D
ACCOUNTS RECEIVABLE–REIMBURSEMENTS			1312	2,205.00	D
ACCOUNTS RECEIVABLE–REVENUE			1313		
ACCOUNTS RECEIVABLE–OTHER			1319	450.93	D
ALLOWANCE FOR UNCOLLECTIBLE ACCOUNTS (CREDIT BAL)			*1390		
DUE FROM OTHER FUNDS			**1410	0042	3,987.00 D
DUE FROM OTHER APPROPRIATIONS	3,477.04	D	***1420	1234	10,950,289.67 D
DUE FROM OTHER GOVERNMENTAL ENTITIES			1590		
PROVISION FOR DEFERRED RECEIVABLES (CREDIT BAL)			*1600	01319	450.93 C
EXPENSE ADVANCES			1710	636.42	D

Report No. 1 – Report of Accruals to Controller’s Accounts Exercise Answer for Form 571A (Page 2 of 3)

REPORT NO. 1 Form 571 A Version 1.11.23.1		Report of Accruals to Controller's Accounts			
		June 30, 20XX			
		Check here for Revision <input type="checkbox"/>			
Agency Number	Agency Name	Fund Number	Fund Name		
1234	Department of Training	4321	Training Support Fund		
Name of Contact Person, Title		Telephone Number	Email Address		
U.R. Dunne, Accounting Administrator		(916)123-4567	UR.Dunne@training.ca.gov		
ACCOUNT TITLE	ENCUMBRANCES	D C	ACCOUNT	AMOUNT	D C
ACCOUNTS PAYABLE	854,332.38	C	3010	1,484,665.91	C
DUE TO OTHER FUNDS			**3114 0512	4,395.38	C
DUE TO OTHER APPROPRIATIONS	6 & 7 24,912.14	C	***3115 1234	10,950,289.67	C
DUE TO OTHER GOVT ENTITIES	395.27	C	3290	395.27	C
REVENUE COLLECTED IN ADVANCE			3410		
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 0602	450,000.00	C

Report No. 1 – Report of Accruals to Controller’s Accounts Exercise Answer for Form 571A (Page 3 of 3)

REPORT NO. 1 Form 571 A Version 1.11.23.1		Report of Accruals to Controller's Accounts				June 30, 20XX	
		Check here for Revision <input type="checkbox"/>					
Agency Number	Agency Name	Fund Number	Fund Name				
1234	Department of Training	4321	Training Support Fund				
Name of Contact Person, Title		Telephone Number	Email Address				
U.R. Dunne, Accounting Administrator		(916)123-4567	UR.Dunne@training.ca.gov				
ACCOUNT TITLE	ENCUMBRANCES	D C	ACCOUNT		AMOUNT	D C	
DUE FROM OTHER FUNDS			1410	0048	141,666.49	D	
DUE FROM OTHER FUNDS			1410	0115	35,819.00	D	
DUE FROM OTHER FUNDS			1410	0133	50,127.00	D	
DUE FROM OTHER FUNDS			1410	0666	32,328.15	D	
DUE FROM OTHER FUNDS			1410	0691	61,134.41	D	
DUE FROM OTHER FUNDS			1410	0890	88,087.03	D	
DUE FROM OTHER FUNDS			1410	0917	38,391.50	D	
DUE FROM OTHER FUNDS			1410	3238	392.00	D	
DUE FROM OTHER FUNDS			1410	6051	26,239.50	D	
DUE FROM OTHER FUNDS	31,055.42	D	1410	9730	740,293.05	D	
DUE FROM OTHER FUNDS			1410	9737	632,814.00	D	
DUE FROM OTHER FUNDS			1410	9740	599,728.20	D	
DUE FROM OTHER APPROPRIATIONS			***1420	1234	319,559.79	D	
DUE TO OTHER FUNDS			**3114	0666	23,019.86	C	
DUE TO OTHER FUNDS			**3114	9730	20,200.00	C	
DUE TO OTHER FUNDS			**3114	9731	117,340.91	C	
DUE TO OTHER APPROPRIATIONS			***3115				
Net Credits/Debits		845,107.33	C	Net Credits/Debits		1,321,981.41	D

Report No. 1 – Report of Accruals to Controller’s Accounts Exercise Answer for Form 571 D, (Page 1 of 2)

REPORT NO. 1 Form 571 D Version 1.11.23.1													Report of Accruals to Controller's Accounts					June 30, 20XX		
REPORT NO. 1 - ANSWER													Check here for Revision <input type="checkbox"/>							
Agency Number			Agency Name						Fund Number			Fund Name								
1234			Department of Training						4321			Training Support Fund								
Name of Contact Person, Title													Telephone Number			Email Address				
U.R. Dunne, Accounting Administrator													(916)123-4567			UR.Dunne@training.ca.gov				
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			
6770 - STATE BUDGET	286,056.87	D	20CY		001		10				D					3,810,786.77	D			
6775 - FINANCIAL INFORMATION SYSTEM			20CY		001		15				D					2,117,081.67	D			
6780 - STATE AUDITS AND EVALUATION	75,698.34	D	20CY		001		20				D					1,511,718.59	D			
6785 - STATEWIDE ACCOUNTING POLICIES	43,166.70	D	20CY		001		30				D					1,070,953.06	D			
6790 - DEPARTMENT OF JUSTICE LEGAL			20CY		001		32				D					73,958.92	D			
6800 - LOCAL GOVERNMENT AUDITS AND	449,400.61	D	20CY		001		37				D					1,947,983.36	D			
9900100 - ADMINISTRATION	61,388.03	D	20CY		001		40	01			D					1,541,657.77	D			
9900200 - ADMINISTRATION - DISTRIBUTED	61,388.03	C	20CY		001		40	02			D					1,541,657.77	C			
CLEARING ACCOUNT			20CY		001		99				D					9,524,369.29	C			
REIMBURSEMENTS TO 6770 - STATE BUDGET	34,532.46	C	20CY		001	90	10				F	0001000				351,005.01	C			
REIMBURSEMENTS TO 6775 - FINANCIAL INFO			20CY		001	90	15				F	0001000				564,833.46	C			
REIMBURSEMENTS TO 6780 - STATE AUDITS			20CY		001	90	20				F	0001000				469,994.41	C			
REIMBURSEMENTS TO 6785 - STATEWIDE			20CY		001	90	30				F	0001000				808,273.59	C			
REVOLVING FUND ADVANCE			20CY		001	97					D					200,000.00	C			
TO FUND POSTING ON INTERNET WEBSITE	22,249.97	D	20CY		501		10									61,623.46	D			
(1) - ANNUAL FINANCIAL PLAN	160.36	D	20PY		001		10									1,948.41	D			

Report No. 1 – Report of Accruals to Controller’s Accounts

Exercise Answer for Form 571 D, (Page 2 of 2)

REPORT NO. 1 Form 571 D Version 1.11.23.1										Report of Accruals to Controller's Accounts June 30, 20XX									
REPORT NO. 1 - ANSWER										Check here for Revision <input type="checkbox"/>									
Agency Number 1234					Agency Name Department of Training					Fund Number 4321					Fund Name Training Support Fund				
Name of Contact Person, Title U.R. Dunne, Accounting Administrator										Telephone Number (916)123-4567					Email Address UR.Dunne@training.ca.gov				
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		
(2) - FINANCIAL INFORMATION SYSTEM			20PY		001		15												
(3) - PROGRAM AND INFORMATION SYSTEM	26.35	D	20PY		001		20										317.63	D	
(4) - SUPPORTIVE DATA	2,859.57	D	20PY		001		30										2,348.04	D	
(5) - DEPARTMENT OF JUSTICE LEGAL			20PY		001		32												
(6) - LOCAL GOVERNMENT UNIT	21.02	D	20PY		001		37										423.65	C	
(7) - ADMINISTRATION	16.65	D	20PY		001		40										3,619.10	C	
(8) - DISTRIBUTED ADMINISTRATION	16.65	C	20PY		001		40										3,619.10	D	
CLEARING ACCOUNT			20PY		001		99										1,601.91	C	
GENERAL FUND CASH FLOW LOAN			20PY		001	80													
(9) - REIMBURSEMENTS			20PY		001	90					F	0001000							
ESCHEAT-CHECKS, WARRANTS			20CY								R				0161000				
MISCELLANEOUS REVENUE			20CY								R				0161400	200.00		C	
SETTLEMENTS/JUDGEMENTS			20CY								R				0163000				
ESCHEAT-CHECKS, WARRANTS			20PY								R				0161000				
REFUNDS TO REVERTED APPROPNS			20PY								R				0500000				
Net Credits/Debits	845,107.33	D															1,321,981.41	C	

Report No. 3 - Adjustments to Controller's Accounts

Report No. 3 - Adjustments to Controller's Accounts

Purpose

- Report No. 3, Adjustments to Controller's Accounts contains the adjusting entries needed to correct any errors on the SCO accounts as of June 30.
- This report identifies any pending Transaction Requests to State Controller's Office (SCO) at year-end.
- No entries are needed in FI\$Cal.

Report No. 3 - Adjustments to Controller's Accounts

How to Prepare

The Report No. 3 Excel PRN Template is an input document which consists of the following tabs:

- Instructions – includes instructions for using 576A and 576B
- Form 576A – Used to report adjustments to asset and liability accounts.
- Form 576B – Used to report adjustments to disbursement, receipt, reimbursement, and transfer accounts.
- Footnotes – Used to provide footnote explanations for any corrections and number the supporting documentation.

Submit the Report No. 3, Form 576 Excel PRN located at https://sco.ca.gov/ard_reporting.html to SCO.

List each item identified in the pending Transaction Requests to SCO.

Report No. 3 - Adjustments to Controller's Accounts

Reference Documents

- Final SCO/Agency Reconciliation Worksheet as of June 30
- Report No. 5, Final Reconciliation of Controller's Accounts with Final Budget Report/Agency Records
- Report No. 7, Pre-closing Trial Balance
- Report No. 15, Reconciliation of Agency Accounts with Transactions per State Controller
- SCO Transaction Request (CA 504)
- SAM Section [7955](#)
- [Chart of Accounts - Crosswalk of Accounts to Legacy Accounts – Department Use](#) (Finance, FI\$Cal Resources for Accounting web page)
- DOF [eLearning YE – Report No. 3](#)
- SCO Year-End Financial Reports Procedure Manual (Budgetary/Legal)
- SCO Report No. 3 (Form 576) (SCO, Reporting web page)
- Year-End Reports Checklist

Report No. 3 - Adjustments to Controller's Accounts

The Transaction Request CA 504 is used to make adjustments to Controller's accounts.

Agencies/Departments must clearly identify in the Reason for Request that these are SCO Legacy-only corrections with NF as the document prefix to not interface back to FI\$Cal as GL 108 interface.

STATE CONTROLLER'S USE ONLY			STATE OF CALIFORNIA OFFICE OF THE STATE CONTROLLER TRANSACTION REQUEST										STATE CONTROLLER'S USE ONLY									
DOCUMENT NO.	DATE C C C C M M D D	MSG Code											TC C-4-	VERIFIED BY:								
NF														DATE:								
Agency: Department of Training 1234			Address: 123 L Street, Sacramento, CA 95814										Agency Document Number: DOT TRF #13									
PAGE 1 OF 1																						
FUND	AGY	FY	M	REF / ITEM	FED CAT	P/M	C	CAT	PGM	ELE	COMP	TASK	ACCT	REV / OBJ	AMOUNT	D	C	A	T	O	B	SOURCE FUND
4321	3540	20XX		001					10						1,186.95	D	D					4321
Corr SFM 134940 6-23-XX				Chapter 0021/XX B/A IT. 3540-001-4321																		
4321	1234	20XX		001					99						1,186.95	C	D					
Corr SFM 134940 6-23-XX				Chapter 0021/XX B/A IT. 1234-001-4321																		
<p>TYPE OF TRANSACTION: Correct SFM 134940 dated 6/23/20XX</p> <p>LEGAL AUTHORITY AND REASON FOR REQUEST: To correct SFM 134940 dated 6/23/20XX for Program 99. The expenditure was incorrectly charged to Org 1234 by Org 3540. The charge does not belong to Org 1234</p> <p>These are SCO Legacy-only corrections</p>																						
<p>I hereby certify under penalty of perjury that I am the duly appointed, qualified, and acting officer of the herein named State agency, department, board, commission, office or institution; that the within transfer is in all respects true, correct, and in accordance with all applicable provisions or restrictions in the Budget Act, Federal Regulations, or other statute pertaining to the particular appropriation.</p> <p>AUTHORIZED SIGNATURE:</p>																						
CONTACT PERSON: U.R. Dunne															PHONE FOR CONTACT: (916) 123-4567							
E-MAIL FOR CONTACT: UB.Dunne@training.ca.gov															DATE: 6/29/20XX							
CA 504 PC VERSION (03/2006)																						

Report No. 3 - Adjustments to Controller's Accounts

Report No. 3 Form 576A - To report adjustments to asset and liability accounts.

REPORT NO. 3 Form 576 A Version 1.11.23.1		Adjustments to Controller's Accounts	
		Click here for Revision <input type="checkbox"/> 1 June 30, 20xx	
Agency Number 1234 2	Agency Name Department of Training 2	Fund Number 4321 2	Fund Name Training Support Fund 2
Name of Contact Person, Title U.R Dunne, Accounting Officer		Telephone Number (916) 123-4567	Email Address UR_Dunne@training.ca.gov
		Amount Debit = Credit?	TRUE
ACCOUNT TITLE	ACCOUNT	AMOUNT	D C
GENERAL CASH	1110		
REVOLVING FUND CASH	1130		
CASH IN TRANSIT TO STATE TREASURY	1150		
CASH ON HAND	1190		
ACCOUNTS RECEIVABLE-ABATEMENTS	1311		
ACCOUNTS RECEIVABLE-REIMBURSEMENTS	1312		
ACCOUNTS RECEIVABLE-REVENUE	1313		
ACCOUNTS RECEIVABLE-OTHER	1319		
ALLOWANCE FOR UNCOLLECTIBLE ACCOUNTS (CREDIT BAL)	1390		
DUE FROM OTHER FUNDS	1410		
DUE FROM OTHER APPROPRIATIONS 3	1420 3540	1,186.95	D

Report No. 3 - Adjustments to Controller's Accounts

Report No. 3 Form 576B - To report adjustments to expenditure, reimbursement, transfer, and receipts accounts.

REPORT NO. 3 Form 576 B											Adjustments to Controller's Accounts						
Version 1.11.23.1											June 30, 20xx						
											Click here for Revision <input type="checkbox"/> 1						
Agency Number		Agency Name				Fund Number			Fund Name								
1234 2		Department of Training 2				4321 2			Training Support Fund 2								
Name of Contact Person, Title						Telephone Number			Email Address								
U.R Dunne, Accounting Officer						(916) 123-4567			UR.Dunne@training.ca.gov								
											Amount Debit = Credit?		TRUE				
APPROPRIATION AND REVENUE ACCOUNT TITLES			FY	M	REF/ITEM	CAT	PGM	ELE	COMP	TASK	T	SOURCE FUND	B	S C O	REVENUE/ OBJECT	AMOUNT	D C
CLEARING ACCOUNT 3			20XX		001		99				D					1,186.95	C 4,5

Report No. 3 - Adjustments to Controller's Accounts

Report No. 3 Form 576A - Compared to Transaction Request CA 504

Report No. 3
Form 576A

CA 504

REPORT NO. 3 Form 576 A Version 1.11.23.1				Adjustments to Controller's Accounts				
Agency Number 1234 2				Department of Training 2				
Fund Number 4321 2				Training Support Fund 2				
Name of Contact Person, Title U.R Dunne, Accounting Officer				Telephone Number (916) 123-4567				
				Email Address UR.Dunne@training.ca.gov				
				Amount Debit = Credit? TRUE				
ACCOUNT TITLE				ACCOUNT		AMOUNT		D C
GENERAL CASH				1110				
REVOLVING FUND CASH				1130				
CASH IN TRANSIT TO STATE TREASURY				1150				
CASH ON HAND				1190				
ACCOUNTS RECEIVABLE-ABATEMENTS				1311				
ACCOUNTS RECEIVABLE-REIMBURSEMENTS				1312				
ACCOUNTS RECEIVABLE-REVENUE				1313				
ACCOUNTS RECEIVABLE-OTHER				1319				
ALLOWANCE FOR UNCOLLECTIBLE ACCOUNTS (CREDIT BAL)				1390				
DUE FROM OTHER FUNDS				1410				
DUE FROM OTHER APPROPRIATIONS				1420		3540		1,186.95 D

STATE CONTROLLER'S USE ONLY				STATE OF CALIFORNIA OFFICE OF THE STATE CONTROLLER TRANSACTION REQUEST				STATE CONTROLLER'S USE ONLY			
DOCUMENT NO.	DATE	MSG Code		TC Code	VERIFIED BY:	DATE:					
NF											

Agency: Department of Training 1234 Address: 123 L Street, Sacramento, CA 95814 Agency Document Number: DOT TRF #13

FUND	AGY	FY	M	REF / ITEM	FED CAT	P/N	C	CAT	PGM	ELE	COMP	TASK	ACCT	REV / OBJ	AMOUNT	D	C	A	T	O	B	SOURCE FUND
4321	3540	20XX		001				10							1,186.95	D	D					4321
				DESCRIPTION: Corr SFM 134940 6-23-XX				(CHKP) CHAPTER NUMBER/YEAR/ITEH: Chapter 0021/XX B/A IT. 3540-001-4321				PROGRAM DESCRIPTION										
4321	1234	20XX		001				99							1,186.95	C	D					
				DESCRIPTION: Corr SFM 134940 6-23-XX				(CHKP) CHAPTER NUMBER/YEAR/ITEH: Chapter 0021/XX B/A IT. 1234-001-4321				PROGRAM DESCRIPTION										

Report No. 3 - Adjustments to Controller's Accounts

Report No. 3 Form 576B - Compared to Transaction Request Form CA 504

Report No. 3
Form 576B

CA 504

REPORT NO. 3 Form 576 B												Adjustments to Controller's Accounts									
Version 1.11.23.1												Click here for Revision <input type="checkbox"/> 1									
June 30, 20xx																					
Agency Number				Agency Name				Fund Number				Fund Name									
1234 2				Department of Training 2				4321 2				Training Support Fund 2									
Name of Contact Person, Title						Telephone Number				Email Address											
U.R Dunne, Accounting Officer						(916) 123-4567				UR.Dunne@training.ca.gov											
												Amount Debit = Credit?				TRUE					
APPROPRIATION AND REVENUE ACCOUNT TITLES						FY	M	REF/ITEM	CAT	PGM	ELE	COMP	TASK	T	SOURCE FUND	B	S C O	REVENUE/ OBJECT	AMOUNT	D C	
CLEARING ACCOUNT 3						20XX		001		99				D					1,186.95	C 4,5	

STATE CONTROLLER'S USE ONLY			STATE OF CALIFORNIA OFFICE OF THE STATE CONTROLLER TRANSACTION REQUEST			STATE CONTROLLER'S USE ONLY		
DOCUMENT NO.	DATE	MSG Code	TC Code	VERIFIED BY:	DATE:			
NF								

Agency: Department of Training 1234				Address: 123 L Street, Sacramento, CA 95814				Agency Document Number: DOT TRF #13											
FUND	AGY	FY	M	REF / ITEM	FED CAT	P/N	C	CAT	PGM	ELE	COMP	TASK	ACCT	REV / OBJ	AMOUNT	D C	A T	S O B	SOURCE FUND
4321	3540	20XX		001					10						1,186.95	D	D		4321
DESCRIPTION				PROGRAM DESCRIPTION															
Corr SFM 134940 6-23-XX				Chapter 0021/XX B/A IT. 3540-001-4321															
4321	1234	20XX		001					99						1,186.95	C	D		
DESCRIPTION				PROGRAM DESCRIPTION															
Corr SFM 134940 6-23-XX				Chapter 0021/XX B/A IT. 1234-001-4321															

Report No. 3 - Adjustments to Controller's Accounts

How to Validate

- 1) Review report header information, including the As of Date.
- 2) Validate the BU, fund number, and title.
- 3) Account numbers must be in Legacy UCM values.

REPORT NO. 3 Form 576 A		Adjustments to Controller's Accounts	
Version 1.11.23.1		June 30, 20xx	
		Click here for Revision <input type="checkbox"/> 1	
Agency Number	Agency Name	Fund Number	Fund Name
1234 2	Department of Training 2	4321 2	Training Support Fund 2
Name of Contact Person, Title		Telephone Number	Email Address
U.R Dunne, Accounting Officer		(916) 123-4567	UR.Dunne@training.ca.gov
Amount Debit = Credit?			TRUE
ACCOUNT TITLE	ACCOUNT	AMOUNT	D C
GENERAL CASH	1110		
REVOLVING FUND CASH	1130		
CASH IN TRANSIT TO STATE TREASURY	1150		
CASH ON HAND	1190		
ACCOUNTS RECEIVABLE-ABATEMENTS	1311		
ACCOUNTS RECEIVABLE-REIMBURSEMENTS	1312		
ACCOUNTS RECEIVABLE-REVENUE	1313		
ACCOUNTS RECEIVABLE-OTHER	1319		
ALLOWANCE FOR UNCOLLECTIBLE ACCOUNTS (CREDIT BAL)	1390		
DUE FROM OTHER FUNDS	1410		
DUE FROM OTHER APPROPRIATIONS	1420 3	3540	1,186.95 D

Report No. 3 - Adjustments to Controller's Accounts

How to Validate (Cont.)

- 4) The amounts on Report No. 3 Form 576B should match adjustments on Report No. 5.

Report No. 3
Form 576B

Report No. 5

REPORT NO. 3 Form 576 B (Rev. 11/21)													Adjustments to Controller's Accounts					
													1					
													June 30, 20XX					
Agency Number			Agency Name				Fund Number			Fund Name								
1234 2			Department of Training 2				4321 2			Training Support Fund 2								
Name of Contact Person, Title						Telephone Number			Email Address									
U.R. Dunne, Accounting Officer						(916) 123-4567			UR.Dunne@training.ca.gov									
													Amount Debit = Credit?		TRUE			
APPROPRIATION AND REVENUE ACCOUNT TITLES	FY	M	REF/ITEM	CAT	PGM	ELE	COMP	TASK	T	SOURCE FUND	B	S C O	REVENUE/ OBJECT	AMOUNT	D C			
CLEARING ACCOUNT	20XX		001		99				D					1,186.95	C 4,5			
													Net Debits/Credits		1,186.95 C			
ORIGINAL - State Controller's Office, State Accounting and Reporting Division																		
													REPORT NO. 5					
													JUNE 30, 20XX					
FINAL RECONCILIATION OF CONTROLLER'S ACCOUNTS WITH FINAL BUDGET REPORT/AGENCY RECORDS STD 573																		
AGENCY: 1234 DEPT OF TRAINING																		
FUND: 4321000 TRAINING SUPPORT FUND																		
FY: 20XX ITEM: 001																		
CHAPTER NO. 21/XX																		
													ITEM NO.		1234-001-4321			
													EXPENDITURES		APPROPRIATION BALANCE			
JUNE 30 ACCOUNT BALANCE PER STATE CONTROLLER'S RECORDS													33,656,262.29		-2,434,031.95			
REVERSE PRIOR YEAR ADJUSTMENTS TO CONTROLLER'S ACCOUNTS													Leave Blank					
REVERSE PRIOR YEAR EXPENDITURES/REIMBURSEMENTS ACCRUED													Leave Blank					
REVERSE PRIOR YEAR CORRECTIONS MADE BY CONTROLLER'S OFFICE													Leave Blank					
APPLY CURRENT YEAR ADJUSTMENTS TO CONTROLLER'S ACCOUNTS													REPORT 3 - Form 576 B		-1,186.95 4		-1,186.95 4	

Report No. 3 - Adjustments to Controller's Accounts

How to Validate (Cont.)

Report No. 3 Form 576B

5) The amounts on Report No. 3 Form 576B should match adjustments on Report No. 15.

Report No. 15

Adjustments to Controller's Accounts										
REPORT NO. 3 Form 576 B (Rev. 10/21)										
June 30, 20XX										
Agency Number	Agency Name				Fund Number			Fund Name		
1234	Department of Training				4321			Training Support Fund		
Name of Contact Person, Title					Telephone Number			Email Address		
U.R. Dunne, Accounting Officer					(916) 123-4567			UR.Dunne@training.ca.gov		
APPROPRIATION AND REVENUE ACCOUNT TITLES										
FY	M	REF/ITEM	CAT	PGM	ELE	COMP	TASK	T	AMOUNT	TRUE
20XX		001		99				D	1,186.95	C
CLEARING ACCOUNT									1,186.95	C
Net Debits/Credits									1,186.95	C
ORIGINAL - State Controller's Office, State Accounting and Reporting Division										

AGENCY 1234 - DEPARTMENT OF TRAINING										
FUND 4321 - TRAINING SUPPORT FUND										
RECONCILIATION OF AGENCY ACCOUNTS WITH TRANSACTIONS PER STATE CONTROLLER										
FISCAL YEAR ENDING JUNE 30, 20XX										
Appropriations	Apply Current Year				Transactions per Agency Accounts					
	Transactions Per State Controller 06/30/22	Adjustments To SCO Accounts	Accruals	TOTAL	Approp. Expend (9000)	Reimbursements (8100)	Revenue (8000)	Refunds to Reverted Approp (9891)	Statewide Assessments	SB '84 Suppl Pension Assessments (9998)
(A)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	
Item 1234-001-4321	Step A	Step E	Step F	Calculated	Step H	Step I	Step J	Step K	Step L	Step M
Chapter 21/XX, FY 20XX/XX	SCO Tab Run	Report 3	Report 1	Field	Report 6	Report 6	Report 4	Report 7	SCO JE's	Report 7
Program 10, State Budget	16,556,690.39		3,810,786.27	20,367,477.16	20,367,477.16					
Program 15, Financial Information System for California	1,071,534.03		2,117,081.67	3,188,615.70	3,188,615.70					
Program 20, State Audits and Evaluations	7,776,272.81		1,517,718.59	9,293,991.40	9,293,991.40					
Program 30, Statewide Accounting Policies, Consulting and Training	4,753,290.07		1,070,953.06	5,824,243.13	5,824,243.13					
Program 32, Department of Justice Legal Services	85,017.13		73,958.92	158,976.05	158,976.05					
Program 37, Local Government Audits and Review	7,597,538.02		1,947,983.36	9,545,521.38	9,545,521.38					
Program 40.01, Administration	6,727,948.11		1,541,657.77	8,269,605.88	8,269,605.88					
Program 40.02, Administration-Distributed	-6,727,948.11	5	-1,541,657.77	-8,269,605.88	-8,269,605.88					
Program 99, Clearing Account	9,525,556.24	-1,186.95	-9,524,369.29	0.00						
Category 90.10, Reimbursements to 6770 -State Budget	-1,985,483.45		-351,005.01	-2,336,488.46		-2,336,488.46				
Category 90.15, Reimbursements to 6775 -Financial Info Sys	-2,623,782.24		-664,833.46	-3,188,615.70		-3,188,615.70				
Category 90.20, Reimbursements to 6780 -State Audits & Eval	-5,365,781.13		-469,994.41	-5,835,775.54		-5,835,775.54				
Category 90.30, Reimbursements to 6785 -Statewide Acct Policies	-3,734,589.58		-808,273.69	-4,542,863.17		-4,542,863.17				
Category 96, SCIF Deposit	6,705.76		-6,705.76	0.00						
Category 97, ORF Advance	200,000.00		-200,000.00	0.00						
Category 98, Advance to SRF - Other	42,000.00		-42,000.00	0.00						
TOTAL	31,654,271.58	-1,186.95	-1,370,687.17	31,817,584.97	48,355,745.62	-15,875,776.48	-611,361.81	-61,022.36	700.00	1,000.00

Report No. 3 - Adjustments to Controller's Accounts

Important Notes and Tips for Governmental Cost Funds

- List the SCO adjustment items on the final SCO/Agency Reconciliation Worksheet for the adjustments/corrections to SCO's records. The FI\$Cal account chart of account values will have to be converted to the Legacy UCM values.
- Complete a Transaction Request (CA 504) and submit a copy with the Report No. 3. This report does not correct the SCO's accounts. **Remember** that the original Transaction Request form **must** be submitted to SCO Bureau of Accounting and Consulting (BAC) to correct the SCO cash basis records on agency accounts. Agencies/Departments must clearly identify in the Reason for Request that these are SCO Legacy-only corrections with NF as the document prefix to not to interface back to FI\$Cal as GL 108 interface.
- Each entry on the Report No. 3 must be identified by a number that cross references to the CA 504. Agencies/Departments shall use the Footnotes tab to number the supporting documentation.
- Verify that Report No. 3 Form 576A and Form 576B total to a net amount of zero.

Report No. 3 - Adjustments to Controller's Accounts

Important Notes and Tips for Non-Governmental Cost Funds

- Prepare Report No. 3 when agency's/department's account balances for GL 1140, GL 1210, GL 1730 (0666), and GL 2120 do not agree with SCO's balances on June 30 *due to an error on the SCO's records.*
- Only Form 576A should be used for Non-Governmental Cost Funds. Leave Form 576B blank as it is not applicable for Non-Governmental Cost Funds.
- An explanation for each adjustment should be included with the completed form.
- The reported adjustment should be the amount necessary to bring the agency's/department's accounts into agreement with the SCO's June 30 balances.
- Verify that the total debits equals total credits.

Report No. 4- Statement of Revenue

Report No. 4- Statement of Revenue

Purpose

- Report No. 4, Statement of Revenue, reconciles **current year** revenue recorded by the agency/department with revenue recorded in the accounts maintained by the State Controller's Office (SCO), as of June 30. Agencies/Departments must submit a current year Report 4 to SCO for Governmental Cost Funds and Bond Funds.
- Report 4 displays the balances of subsidiary revenue accounts balances, including accruals and adjustments.
- The revenues per the agency's/department's records should agree with the revenues reported to Finance for inclusion in the Governor's Budget.
- SCO uses the Report No. 4 to obtain additional information that may help resolve any Report No. 1 and/or Report No. 3 discrepancies.

Report No. 4- Statement of Revenue

Reference Documents

- Report No. 1, Report of Accruals to Controller's Accounts
- Report No. 3, Adjustments to Controller's Accounts
- Report No. 15, Reconciliation of Agency Accounts with Transactions per State Controller
- SAM Section [7956](#)
- Job Aid FISCAL.233 – Final Statement of Revenue (Year-End Report No. 4)
- Final P998 SCO/Agency Reconciliation Worksheet
- [Chart of Accounts Crosswalk](#) (Finance, FISCAL Resources for Accounting web page)
- DOF [eLearning YE – Report No. 4](#)
- SCO Year-End Financial Reports Procedure Manual (Budgetary/Legal)
- Year-End Reporting Checklist

Report No. 4- Statement of Revenue

How to Prepare

- Report No. 4 is generated in FI\$Cal.
- **Navigation:** Main Menu > FI\$Cal Processes > FI\$Cal Report > GL Reports > Final Statement of Revenue
- **Parameters:** Fiscal Year, Accounting Period, BU, Fund Option. Click on the box “Include Adjustment Period(s)” to include the adjustment period “998” in the report

The screenshot shows the 'Final Statement of Revenue' interface. At the top, a breadcrumb trail reads: Favorites > Main Menu > FI\$Cal Processes > FI\$Cal Report > GL Reports > Final Statement of Revenue. The main title is 'Final Statement of Revenue'. Below the title, there is a 'Run Control ID' field with the value '1234'. To the right are links for 'Report Manager', 'Process Monitor', and a 'Run' button. Below these are input fields for '*Fiscal Year' (value: 20XX) and '*Accounting Period' (value: 12). A 'Report Request Parameters' section is visible, containing a search bar with 'Find | View All' and navigation controls 'First', '1 of 1', and 'Last'. The parameters include '*Business Unit' (value: 1234), '*Fund Option' (value: All), and a checked checkbox for 'Include Adjustment Period(s)'. There is also an 'Enactment Year' field. At the bottom, there is a toolbar with buttons for 'Save', 'Return to Search', 'Previous in List', 'Next in List', 'Notify', 'Add', and 'Update/Display'.

Report No. 4- Statement of Revenue

How to Validate

- 1) Review report header information, including the As of date.
- 2) Validate the Business Unit and Fund number and title. **Only current year** revenue accounts should be reported.
- 3) Adjustment Period 998 must be included in the report.
- 4) Revenue account numbers and titles must be in Legacy UCM values.

REPORT 4 - YEAR END STATEMENT OF REVENUE			
Department of Training - 1234			
Fund 4321			
Fiscal Year 20XX-XX			
As of 06/30/20XX			
Business Unit :	1234 - Department of Training	Report ID :	RPTGL065
Fund :	4321 - Training Support Fund	Run Date :	8/20/20XX
Subfund:		Run Time :	16:40:28
Enactment	20XX	Adjustment Period :	998
<u>Account</u>	<u>Description</u>	<u>Actual Revenues</u>	<u>Total</u>
161400	Miscellaneous Revenue	1,110.46	
163000	Settlements - Other	606,318.60	
164900	Donations	3,500.00	
*Total Fund	4321		610,929.06

Report No. 4- Statement of Revenue

How to Validate (Cont.)

5) "Actual Revenues" account balances on the Report No. 4 are coming from Commitment Control, CC_DTL_REV ledger and should reconcile to the Final SCO/Agency Reconciliation Worksheet.

6) "Total Revenue per State Controller's Office" should reconcile to the Final SCO/Agency Reconciliation Worksheet, "Balance per SCO Tab Run" line amount.

Account	Description	5	Actual Revenues	Total
161400	Miscellaneous Revenue		1,110.46	
163000	Settlements - Other		606,318.60	
164900	Donations		3,500.00	
*Total Fund	4321			610,929.06
RECONCILIATION OF STATE CONTROLLERS REVENUE WITH STATEMENT OF REVENUE, JUN, 30, 20XX				
TOTAL REVENUE PER STATE CONTROLLERS OFFICE				6 <u>610,729.06</u>
RECONCILING FACTORS:				
ACCRUALS PER REPORT OF ACCRUALS			200.00	
ADJUSTMENT TO CONTROLLERS ACCOUNTS				<u>200.00</u>
TOTAL REVENUE PER STATEMENT OF REVENUE				610,929.06

Report No. 4

SCO/Agency Reconciliation Worksheet

SCO/AGENCY RECONCILIATION WORKSHEET	ACCT TITLE	20XX Escheat	20XX Misc	20XX Settlements/ Judgements	20XX Donations	TOTAL		
FUND: 4321 - TRAINING SUPPORT FUND		REVENUE	REVENUE			Fund Appn		
Period (Final - BLL - Include Encumbrance Reclass)	UCM	COA						
As of June 30, 20XX								
Balance per SCO "tab run" (same sign)			0.00	(910.46)	(606,318.60)	(3,500.00)	(610,729.06)	6
Balances per FISCAL Agency Recon Report:								
Receivables:								
Accounts Receivable - Revenue	1313	1200000						0.00
Due from Other Funds	1410	1240000						
Due from Other Appropriations	1420	1240100		200.00)				(200.00)
Expense Advance	1710	1301100						
SCO ADJUSTED BALANCE			0.00	(1,110.46)	(606,318.60)	(3,500.00)	(610,929.06)	
Bal Per FISCAL ("D" opposite sign, "F" same sign)		DATE	0.00	(1,110.46)	(606,318.60)	(3,500.00)	(610,929.06)	
Adjustments to Fi\$Cal:								
FISCAL ADJUSTED BALANCE			0.00	(1,110.46)	(606,318.60)	(3,500.00)	(610,929.06)	5

Report No. 4 - Statement of Revenue

How to Validate (Cont.)

Report No. 4

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

TOTAL REVENUE PER STATE CONTROLLERS OFFICE		<u>610,729.06</u>
RECONCILING FACTORS:		
ACCRUALS PER REPORT OF ACCRUALS	200.00	7
ADJUSTMENT TO CONTROLLERS ACCOUNTS		<u>200.00</u>
TOTAL REVENUE PER STATEMENT OF REVENUE		610,929.06

7) "Accruals Per Report of Accruals" should reconcile to Report No. 1, From 571D.

Report 1, Form 571D

REPORT NO. 1 Form 571 D
Version 1.11.23.1

Report of Accruals to Controller's Accounts
June 30, 20XX

Agency Number	Agency Name	Fund Number	Fund Name
1234	Department of Training	4321	Training Support Fund
Name of Contact Person, Title		Telephone Number	Email Address
U.R. Dunne, Accounting Administrator		(916)123-4567	UR.Dunne@training.ca.gov

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
(9) - REIMBURSEMENTS			20PY		001	90					F	0001000					
ESCHEAT-CHECKS, WARRANTS			20CY								R				0161000		
MISCELLANEOUS REVENUE			20CY								R				0161400	200.00	C
SETTLEMENTS/JUDGEMENTS			20CY								R				0163000		

Report No. 4- Statement of Revenue

How to Validate (Cont.)

8) **“Adjustments To Controllers Accounts”** should reconcile to Report No. 3.

9) **“Total Revenue Per Statement of Revenue”** should reconcile with the “Current Year Revenue” to Report No. 15.

Report No. 4

RECONCILIATION OF STATE CONTROLLERS REVENUE WITH STATEMENT OF REVENUE, JUN, 30, 20XX		
TOTAL REVENUE PER STATE CONTROLLERS OFFICE		<u>610,729.06</u>
RECONCILING FACTORS:		
ACCRUALS PER REPORT OF ACCRUALS	200.00	
ADJUSTMENT TO CONTROLLERS ACCOUNTS 8		<u>200.00</u>
TOTAL REVENUE PER STATEMENT OF REVENUE		9 610,929.06

Appropriations		Revenue (8000)
		(J)
		Step J Report 4
Revenue 20XX/XX CY - Current Year		
161000, Escheat, Checks, Warrants		
161400, Miscellaneous Revenue		-1,110.46
163000, Settlements/Judgements		-606,318.60
164900, Donations		-3,500.00
TOTAL		-610,929.06

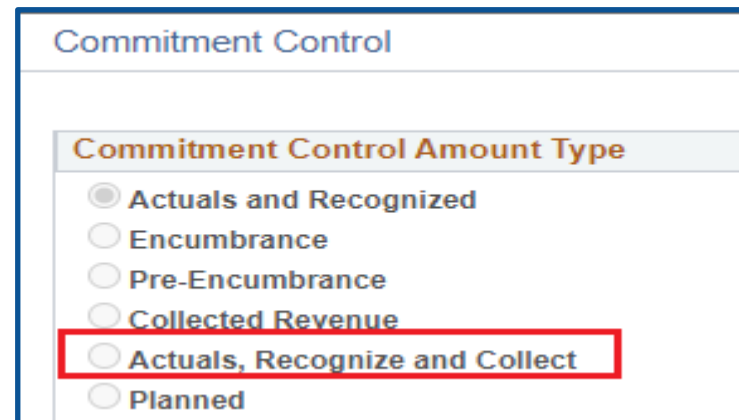
Report No. 4- Statement of Revenue

Important Notes and Tips

If revenue appears to be overstated or incorrect on Report No. 4, please review revenue transactions and journals to ensure that the correct Commitment Control Amount Type was selected in the Commitment Control link.

For example, during the year, you should reclassify any SMIF interest revenue journals with the department level chartfields that were interfaced by SCO into the GL Module and select **“Actuals, Recognize and Collect”**.

If this Commitment Control Amount Type was not selected, Total Actual Revenue per Fund in the top section of the Report No. 4 will not reconcile with the Total Revenue Per State Controller’s Office on the bottom section in the Report No. 4.



Commitment Control

Commitment Control Amount Type

- Actuals and Recognized
- Encumbrance
- Pre-Encumbrance
- Collected Revenue
- Actuals, Recognize and Collect**
- Planned

Report No. 4- Statement of Revenue

Important Notes and Tips (continued)

- When posting SMIF revenue accruals (A-6 Entry), keep the Commitment Control Amount Type default button as “**Actuals and Recognized**”. Accruals do not represent revenues collected. Refer to Finance’s Year-End Training-Session I materials for more information about year-end accrual entries.
- SCO only wants receipts source 1xxxxx for Governmental Cost Funds and source 2xxxxx for Bond Funds to be reported on Report No. 4. No other receipts sources are included on Report No. 4.
- The revenues per the agency's/department's records should agree with the revenues reported to Finance for inclusion in the Governor’s Budget.

Report No. 5 - Final Reconciliation of Controller's Accounts with Final Budget Report/Agency Records

Report No. 5- Final Reconciliation of Controller's Accounts with Final Budget Report/Agency Records

Purpose

Report No. 5, the Final Reconciliation of Controller's Accounts with Final Budget Report, presents a reconciliation of an agency's/department's appropriation balances with the State Controller's Office (SCO) account balances as of June 30.

The reconciling factors include the following:

- Expenditure 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- Final Reconciliation of Controller's Accounts with Final Budget Report/Agency Records

Reference Documents

Current Year Reports

- SCO Tab Run as of June 30 (Current Year)
- Report No. 1, Report of Accruals to Controller's Accounts, (Current Year)
- Final SCO/Agency Reconciliation Worksheet (Current Year)
- Report No. 3, Adjustments to Controller's Accounts (Current Year)
- Report No. 6, Final Budget Report (Current Year)

Prior Year Reports

- Prior Year Accrual Summary Report for Fiscal Year 20XX-XX
- Report No. 1, Report of Accruals to Controller's Accounts, (Prior Year)
- Report No. 15, Reconciliation of Agency Accounts with Transaction Per State Controller (Prior Year)

Other Reference Documents

- Pending Budget Revisions, Allocation Orders or Executive Orders
- SAM Section [7957](#)
- [Chart of Accounts - Crosswalk of Accounts to Legacy Accounts](#) – Department Use (Finance, FI\$Cal Resources for Accounting web page)
- DOF [eLearning YE- Report No. 5](#)
- SCO Year-End Financial Reports Procedure Manual (Budgetary/Legal)
- Year-End Reports Checklist

Report No. 5 - Final Reconciliation of Controller's Accounts with Final Budget Report/Agency Records

How to Prepare

- The Final Reconciliation of Controller's Accounts is an SCO input document. Report No. 5 is available on the SCO's website for agencies/departments to download for each appropriation that exists on the SCO records as of June 30. Review and validate the preprinted information https://www.sco.ca.gov/ard_reporting.html.
- A separate Report No. 5 is needed for each appropriation (Fund, FY, and Item) that exists on SCO records as of June 30.
- Agencies/Departments may create their own Report No. 5 (Form 573) for appropriations that were effective prior to July 1, but were not set up on the SCO records by June 30. The form must be in the same format as SCO's computer-generated form.
- Prior Year Accrual Summary Report found on the SCO website.

Report No. 5 - Final Reconciliation of Controller's Accounts with Final Budget Report/Agency Records

How to Prepare (continued)

- 1) Agency/Department should verify the SCO preprinted lines:
 - June 30 Account Balance Per State Controller's Records
 - Use the SCO Tab Run for the June 30 Control "C" accounts.

		REPORT NO. 5	
		JUNE 30, 20XX	
FINAL RECONCILIATION OF CONTROLLER'S ACCOUNTS WITH FINAL BUDGET REPORT/AGENCY RECORDS STD 573			
AGENCY: 1234 DEPT OF TRAINING		1	
FUND: 4321000 TRAINING SUPPORT FUND			
FY: 20XX PY ITEM: 001			
CHAPTER NO. 21/XX		ITEM NO.	1234-001-4321
		EXPENDITURES	APPROPRIATION BALANCE
JUNE 30 ACCOUNT BALANCE PER STATE CONTROLLER'S RECORDS	<i>SCO Tab Run "C" Accounts</i>	-1,798,298.81	-7,029,474.66
REVERSE PRIOR YEAR ADJUSTMENTS TO CONTROLLER'S ACCOUNTS	<i>PY REPORT 15 Column "E"</i>	-900,000.00	
REVERSE PRIOR YEAR EXPENDITURES/REIMBURSEMENTS ACCRUED	<i>PY REPORT 1 - Form 571-C</i>	2,584,529.50	
REVERSE PRIOR YEAR CORRECTIONS MADE BY CONTROLLER'S OFFICE	<i>SCO PY Accrual Summary Rpt "SCO Change Amount"</i>		

Report No. 5 - Final Reconciliation of Controller's Accounts with Final Budget Report/Agency Records

How to Prepare (continued)

- Reverse Prior Year Adjustments to Controllers Accounts
 - Previous year's Corrections Made by Controllers (Report No. 15 column "E") should match the prior year adjustments (same sign).
- Reverse Prior Year Expenditures/Reimbursement Accrued
 - Sum of all the accruals reported in prior year's Report No. 1 (Form 571D) should match the reversed prior year accruals (same sign).
- Reverse Prior Year Corrections Made By Controllers Office
 - Use SCO Prior Year Accrual Summary Report, the SCO Change Amount column, (opposite sign).
- Note: If agency/department does not agree with SCO pre-printed amounts, provide a footnote to indicate the amount per department's records.

		REPORT NO. 5	
		JUNE 30, 20XX	
FINAL RECONCILIATION OF CONTROLLER'S ACCOUNTS WITH FINAL BUDGET REPORT/AGENCY RECORDS STD 573			
AGENCY: 1234 DEPT OF TRAINING		1	
FUND: 4321000 TRAINING SUPPORT FUND			
FY: 20XX PY ITEM: 001			
	CHAPTER NO. 21/XX	ITEM NO.	1234-001-4321 APPROPRIATION
		EXPENDITURES	BALANCE
JUNE 30 ACCOUNT BALANCE PER STATE CONTROLLER'S RECORDS	<i>SCO Tab Run "C" Accounts</i>	-1,798,298.81	-7,029,474.66
REVERSE PRIOR YEAR ADJUSTMENTS TO CONTROLLER'S ACCOUNTS	<i>PY REPORT 15 Column "E"</i>	-900,000.00	
REVERSE PRIOR YEAR EXPENDITURES/REIMBURSEMENTS ACCRUED	<i>PY REPORT 1 - Form 571-C</i>	2,584,529.50	
REVERSE PRIOR YEAR CORRECTIONS MADE BY CONTROLLER'S OFFICE	<i>SCO PY Accrual Summary Rpt "SCO Change Amount"</i>		

Report No. 5 - Final Reconciliation of Controller's Accounts with Final Budget Report/Agency Records

How to Prepare (cont.)

2) Enter adjustment amount from the **Report No. 3** (Form 576B), in both the expenditure and appropriation balance columns.

(same sign)

Agency Number 1234	Agency Name Department of Training	Fund Number 4321	Fund Name Training Support Fund											
Name of Contact Person, Title U.R. Dunne, Accounting Officer		Telephone Number (916) 123-4567	Email Address UR.Dunne@training.ca.gov											
APPROPRIATION AND REVENUE ACCOUNT TITLES			Amount Debit = Credit? TRUE											
FY	M	REF/ITEM	CAT	PGM	ELE	COMP	TASK	T	SOURCE FUND	B	S C O	REVENUE/ OBJECT	AMOUNT	D C
	20XX	001		99				D					1,186.95	C
Net Debits/Credits													1,186.95	C

ORIGINAL - State Controller's Office, State Accounting and Reporting Division

FINAL RECONCILIATION OF CONTROLLER'S ACCOUNTS WITH FINAL BUDGET REPORT/AGENCY RECORDS STD 573

AGENCY: 1234 DEPT OF TRAINING
 FUND: 4321000 TRAINING SUPPORT FUND
 FY: 20XX CY ITEM: 001

CHAPTER NO. 43/XX

ITEM NO. 1234-001-4321 / APPROPRIATION BALANCE

JUNE 30 ACCOUNT BALANCE PER STATE CONTROLLER'S RECORDS 33,656,262.29 -2,434,031.95

REVERSE PRIOR YEAR ADJUSTMENTS TO CONTROLLER'S ACCOUNTS *Leave Blank*

REVERSE PRIOR YEAR EXPENDITURES/REIMBURSEMENTS ACCRUED *Leave Blank*

REVERSE PRIOR YEAR CORRECTIONS MADE BY CONTROLLER'S OFFICE *Leave Blank*

APPLY CURRENT YEAR ADJUSTMENTS TO CONTROLLER'S ACCOUNTS **REPORT 3 - Form 576 B** -1,186.95¹ **2** -1,186.95²

Report No. 3

Report No. 5

Report No. 5 - Final Reconciliation of Controller's Accounts with Final Budget Report/Agency Records

How to Prepare (Cont.)

- 3) Enter the accrual amounts from the **Report No. 1** (Form 571D) into both the "Expenditure" and "Appropriation Balance" columns.

(same sign)

REPORT NO. 1 Form 571 D													Report of Accruals to Controller's Accounts								
Version 1.11.23.1													June 30, 20XX								
Agency Number: 1234 Agency Name: Department of Training													Fund Number: 4321 Fund Name: Training Support Fund								
Name of Contact Person, Title: U.R. Dunne, Accounting Administrator													Telephone Number: (916)123-4567 Email Address: UR.Dunne@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
6770 - STATE BUDG	286,056.87	D		20CY		1		10				D							3,810,786.77	D	
6775 - FINANCIAL INFORMATION SYSTEM				20CY		1		15				D							2,117,081.67	D	
6780 - STATE AUDIT	75,698.34	D		20CY		1		20				D							1,511,718.59	D	
6785 - STATEWIDE	43,166.70	D		20CY		1		30				D							1,070,953.06	D	
6790 - DEPARTMENT OF JUSTICE LEGAL				20CY		1		32				D							73,958.92	D	
6800 - LOCAL GOVE	449,400.61	D		20CY		1		37				D							1,947,983.36	D	

FINAL RECONCILIATION OF CONTROLLER'S ACCOUNTS WITH FINAL BUDGET REPORT/AGENCY RECORDS STD 573		REPORT NO. 5	
AGENCY: 1234 DEPT OF TRAINING		JUNE 30, 20XX	
FUND: 4321000 TRAINING SUPPORT FUND			
FY: 20XX CY ITEM: 001			
CHAPTER NO. 21/XX		ITEM NO.	1234-001-4321
		EXPENDITURES	APPROPRIATION BALANCE
JUNE 30 ACCOUNT BALANCE PER STATE CONTROLLER'S RECORDS		33,656,262.29	-2,434,031.95
REVERSE PRIOR YEAR ADJUSTMENTS TO CONTROLLER'S ACCOUNTS		Leave Blank	
REVERSE PRIOR YEAR EXPENDITURES/REIMBURSEMENTS ACCRUED		Leave Blank	
REVERSE PRIOR YEAR CORRECTIONS MADE BY CONTROLLER'S OFFICE		Leave Blank	
APPLY CURRENT YEAR ADJUSTMENTS TO CONTROLLER'S ACCOUNTS		REPORT No. 3 - Form 576 B	-1,186.95 ³ -1,186.95 ³
APPLY ACCRUALS PER REPORT OF ACCRUALS TO CONTROLLER'S ACCOUNTS			
SCO ACCOUNT CODE			
10	6770-STATE BUDGET	REPORT No. 1 - Form 571-C	3,810,786.77 ³ 3,810,786.77
15	6775-FINANCIAL INFORMATION SYSTEM FOR CALIFORNIA		2,117,081.67 2,117,081.67
20	6780-STATE AUDITS AND EVALUATIONS		1,511,718.59 1,511,718.59
30	6785-STATEWIDE ACCOUNTING POLICIES, CONSULTING AND		1,070,953.06 1,070,953.06
32	6790-DEPARTMENT OF JUSTICE LEGAL SERVICES		73,958.92 73,958.92
37	6800-LOCAL GOVERNMENT AUDITS AND REVIEW		1,947,983.36 1,947,983.36

Report No. 1

Report No. 5

Report No. 5 - Final Reconciliation of Controller's Accounts with Final Budget Report/Agency Records

How to Prepare (Cont.)

- 4) Enter pending Budget Revisions, Allocation Orders, or Executive Orders in the **Appropriation Balance** column only.
- These entries are not documented on Report No. 1, so provide a footnote.
 - Include a hard copy of the Budget Revisions, Allocation Orders, or Executive Orders with Report No. 5.

96	Report No. 5	STATE COMPENSATION INSURANCE FUND DEPOSIT			-6,705.76	Pre-printed by SCO
97		REVOLVING FUND ADVANCE	5		-200,000.00	
98		ADVANCE TO SERVICE REVOLVING FUND-OTHER SERVICES			-42,000.00	Pre-printed by SCO
		PENDING BUDGET REVISIONS/ALLOCATION ORDERS/EXECUTIVE ORDERS	4			

Report No. 5 - Final Reconciliation of Controller's Accounts with Final Budget Report/Agency Records

How to Prepare (Cont.)

- 5) Advances to Other Funds (CA 96) and Prepayments to Service Revolving Fund (CA 98) are preprinted in the Appropriation Balance column only.
- Enter the current year Revolving Fund Advance (CA 97) amount from the Report No. 1 (Form 571D) to the "Appropriation Balance" column only on Report No. 5.

REPORT NO. 1 Form 571 D										Report of Accruals to Controller's Accounts							
Version 1.11.23.1										June 30, 2022							
										Check here for Revision <input type="checkbox"/>							
Agency Number	Agency Name				Fund Number	Fund Name											
1234	Department of Training				4321	Training Support Fund											
Name of Contact Person, Title					Telephone Number	Email Address											
U.R. Dunne, Accounting Administrator					(916)123-4567	UR.Dunne@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
REVOLVING FUND ADVANCE			20CY		001	97						D				200,000.00	C

96	Report No. 5	STATE COMPENSATION INSURANCE FUND DEPOSIT														-6,705.76	Pre-printed by SCO
97		REVOLVING FUND ADVANCE														-200,000.00	
98		ADVANCE TO SERVICE REVOLVING FUND-OTHER SERVICES														-42,000.00	Pre-printed by SCO

Report No. 5 - Final Reconciliation of Controller's Accounts with Final Budget Report/Agency Records

How to Validate

The column totals on the Report No. 5 must agree with the "Budgetary Expenditures" and "Balance" column totals for the Total Reference line on the Report No. 6.

Report No. 6

Report No. 5

REPORT 6 - FINAL BUDGET REPORT									
DEPARTMENT OF TRAINING - 1234									
FISCAL YEAR 20XX - XX									
AS OF 06/30/20XX									
Fund:	4321 - Training Support Fund				Report ID:	RPTGL067			
Subfund:	000				Run Date:	8/9/20XX			
Reference:	001				Run Time:	16:01:45			
Enactment:	20XX				Adjusting Period:	998			
Budget Period	PG	EL	CMP	TSK	Appropriation Description		Budgetary Expenditures	Balance	
Appropriation	Expenditures		Encumbrance/Allocated		Prior Year	Encumbrance	Reversals		
REGULAR APPROPRIATIONS									
TOTAL REFERENCE	001							32,469,081.95	-3,869,918.05
	-36,339,000.00	31,614,759.43		854,322.52		0.00			
REPORT NO. 5 FINAL RECONCILIATION OF CONTROLLER'S ACCOUNTS WITH FINAL BUDGET REPORT/AGENCY RECORDS STD 573 AGENCY: 1234 DEPT OF TRAINING FUND: 4321000 TRAINING SUPPORT FUND FY: 20XX CY ITEM: 001 CHAPTER NO. 43/XX PENDING BUDGET REVISIONS/ALLOCATION ORDERS/EXECUTIVE ORDERS TOTAL <i>Match Total Reference Report 6</i>									
								32,469,081.95	-3,869,918.05
								32,469,081.95	-3,869,918.05

Report No. 5 - Final Reconciliation of Controller's Accounts with Final Budget Report/Agency Records

Important Notes and Tips

- Total appropriation balance must be zero or credit balance.
- For Pending Budget Revisions, Allocation Orders, and Executive Orders dated June 30 or earlier, these transactions must be approved and posted by SCO before they are processed for year-end reporting. Include supporting documents to support any amounts reported on the pending budget revision, allocation, and/or executive order line in the Appropriation Balance column. Copies of the BR, AO, and/or EO are appropriate supporting documents.
- The balance in the SCO records for Category 96 and/or 98 is preprinted in the Appropriation Balance column. Do not alter this amount. For Categories 97 and 99, fill in the balance from the SCO records in the Appropriation Balance column, if applicable.

Report No. 6 - Final Budget Report

Report No. 6 - Final Budget Report

Purpose

- Report No. 6, the Final Budget Report presents a summary status of appropriations, including:
 - Expenditures
 - Encumbrances
 - Reimbursements
 - Transfers
 - Balances for each appropriation

- The Report No. 6 is **not** submitted to the State Controller's Office (SCO).

- This report is used for
 - Year-End financial reporting
 - Audit purposes
 - Supports past year expenditures during the budget development process

Report No. 6 - Final Budget Report

Reference Documents

- Job Aid FISCal.235 – Final Budget Report (Year-End Report)
- Report No. 1, Report of Accruals to Controller's Accounts
- Report No. 15, Reconciliation of Agency Accounts with Transactions Per State Controller
- Final SCO/Agency Reconciliation Worksheet
- Report No. 5, Final Reconciliation of Controller's Account with Final Budget Report/Agency Records
- SAM Section [7961](#)
- [Chart of Accounts - Crosswalk](#) of Accounts to Legacy Accounts – Department Use (Finance, FI\$Cal Resources for Accounting web page)
- DOF [eLearning YE – Report No. 6](#)

Report No. 6 - Final Budget Report

How to Prepare

- Report No. 6 is generated in FI\$Cal.
- **Navigation:** Main Menu>FI\$Cal Processes>FI\$Cal Report>GL Reports>Final Budget Report
- **Parameters:** As Of Date and Business Unit
- **Optional Parameters:** Budget Period, Fund, Reference, Program, and Include Adjustment Period(s).
- Run this report one fund at a time or all funds at once.
- Select 998 Adjustment Period from Include Adjustment Period(s) box.
- Leave “Budget Period” Blank.

Process List						
Select	Description	Process Name	Process Type	*Type	*Format	Distribution
<input checked="" type="checkbox"/>	ZZ_GL_BUDRPT	ZZ_GL_BUDRPT	BI Publisher	Web	PDF	Distribution
<input type="checkbox"/>	Final Budget Report COA	ZZ_GL_FINBUD	BI Publisher	Web	PDF	Distribution

Report No. 6 - Final Budget Report

How to Validate

- 1) Review report header information, Business Unit, Fiscal Year, and the As of date.
- 2) Validate the Fund number, Fund name, Subfund, Reference, and Enactment Year.
- 3) Adjustment Period 998 must be included in the report.

REPORT 6 - FINAL BUDGET REPORT DEPARTMENT OF TRAINING - 1234 FISCAL YEAR 20XX - XX 1 AS OF 06/30/20XX	
Fund: 4321 - Training Support Fund	Report ID: RPTGL067
SubFund: 000	Run Date: 8/9/20XX
Reference: 501 2	Run Time: 16:01:45
Enactment: 20XX	3 Adjusting Period: 998

Report No. 6 - Final Budget Report

How to Validate (Cont.)

- 4) The “Encumbrance/Allocated Encumbrance” on the Report No. 6 should agree with the “Encumbrance” column on Report No. 1 (Form 571D).

Report No. 6				Report No. 1				
Budget Period	PG	EL	CMP	TSK	Appropriation Description			
Appropriation	Expenditures		Encumbrance/Allocated Encumbrance		REPORT NO. 1 Form 571 D			
REGULAR APPROPRIATIONS					Version 1.11.23.1			
20XX	10				Agency Number	Agency Name		
-21,194,000.00	20,081,420.29		286,056.87		1234	Department of Training		
20XX	15				Name of Contact Person, Title			
-3,217,000.00	3,188,615.70		0.00		U.R. Dunne, Accounting Administrator			
20XX	20				Enc Debit = Credit?	TRUE		
-11,819,000.00	9,212,293.06		75,698.34		APPROPRIATION AND REVENUE ACCOUNT TITLES	ENCUMBRANCES	D C	FY
20XX	30				6770 - STATE BUD	286,056.87	D	20CY
-6,475,000.00	5,781,076.43		43,166.70		6775 - FINANCIAL INFORMATION SYSTEME			20CY
20XX	32				6780 - STATE AUD	4 75,698.34	D	20CY
-359,000.00	158,976.05		0.00		6785 - STATEWID	43,166.70	D	20CY
20XX	37				6790 - DEPARTMENT OF JUSTICE LEGA			20CY
-12,378,000.00	9,096,120.77		449,400.61		6800 - LOCAL GO	449,400.61	D	20CY
20XX	40	01			9900100 - ADMINIS	61,388.03	D	20CY
-8,298,000.00	8,208,217.85		61,388.03		9900200 - ADMINIS	61,388.03	C	20CY
20XX	40	02						
8,298,000.00	-8,208,217.85		-61,388.03					

Report No. 6 - Final Budget Report

How to Validate (Cont.)

- 5) The “Budgetary Expenditures” column from **Report No. 6** should agree with the Appropriation Expenditures (9000) column for each appropriation line and Reimbursements (8100) column for each reimbursement line on **Report No. 15**.

Note: Appropriated Transfers to Other Funds (9812) also included in “Budgetary Expenditures” under Report No. 6.

Appropriations	Approp. Expend (9000) (H)	Appropriation Reimb (8100) (I)	Prior Year Encumbrance Reversals	Budgetary Expenditures
Report No.15				5
Item 1234-001-4321			State Budget 0.00	20,367,477.16
Chapter 23/19, FY 2019/20			Financial Information System 0.00	3,188,615.70
Program 10, State Budget	20,367,477.16		State Audits & Evaluations 0.00	9,287,991.40
Program 15, Financial Information System for California	3,188,615.70		Statewide Actg Policies, Consul 0.00	5,824,243.13
Program 20, State Audits and Evaluations	9,287,991.40		Department of Justice Legal Se 0.00	158,976.05
Program 30, Statewide Accounting Policies, Consulting and Training	5,824,243.13		Local Gov Audits & Review 0.00	9,545,521.38
Program 32, Department of Justice Legal Services	158,976.05		Administration 0.00	8,269,605.88
Program 37, Local Government Audits and Review	9,545,521.38		Administration - Distributed 0.00	-8,269,605.88
Program 40.01, Administration	8,269,605.88			
Program 40.02, Administration-Distributed	-8,269,605.88			
Program 99, Clearing Account				
Category 90.10, Reimbursements to 6770 -State Budget		-2,336,488.46		
Category 90.15, Reimbursements to 6775 -Financial Info Sys		-3,188,615.70		
Category 90.20, Reimbursements to 6780 -State Audits & Eval		-5,835,775.54		
Category 90.30, Reimbursements to 6785 -Statewide Acct Policies		-4,542,863.17		
			SCHEDULED REIMBURSEMENTS	
			State Budget 0.00	-2,336,488.46
			Financial Information System f 0.00	-3,188,615.70
			State Audits & Evaluations 0.00	-5,835,775.54
			Statewide Actg Policies, Consul 0.00	-4,542,863.17
				Report No.6

Report No. 6 - Final Budget Report

SCO/AGENCY RECONCILIATION WORKSHEET FUND: 4321 - TRAINING SUPPORT FUND Period (Final - BLL - Include Encumbrance Reclass) FY XX/XX As of June 30, 20XX	ACCT TITLE		20XX	20XX	20XX	20XX	20XX	20XX	20XX	20XX	20XX	20XX	20XX	20XX		
	UCM	COA	State Budget Pgm 6770 001 D 10	FISCAL Pgm 6775 001 D 15	State Audits & Evaluations Pgm 6780 001 D 20	Statewide Acct Policies, Consul Pgm 6785 001 D 30	DOJ Legal Services Pgm 6790 001 D 32	Local Gov. Audit & Review Pgm 6800 001 D 37	Administration Pgm 9900100 001 D 40.01	Administration Distributed Pgm 9900200 001 D 40.02	CLEARING ACCOUNT 001 D 99	Reimbursement REF TYPE CAT Pgm 9990/6770 001 F 90.10	Reimbursement REF TYPE CAT Pgm 9990/6775 001 F 90.15	Reimbursement REF TYPE CAT Pgm 9990/6780 001 F 90.20	Reimbursement REF TYPE CAT Pgm 9990/6785 001 F 90.30	
Balance per SCO "tab run" (same sign)			(4,637,309.61)	(2,145,465.97)	(4,042,727.19)	(1,721,709.93)	(273,982.87)	(4,780,461.98)	(1,570,051.89)	1,570,051.89	9,525,566.24	714,516.55	593,217.76	2,795,218.87	1,290,410.42	
Balances per FISCAL Agency Recon Report:																
Receivables:																
Cash on Hand	1190	1100000														
General Cash	1110	1101000														
Accounts Receivable - Abatements	1311	1200100									258.72					
Accounts Receivable - Reimbursements	1312	1200050											(2,205.00)			
Accounts Receivable - Revenue	1313	1200000														
Due from Other Funds	1410	1240000									728.20	(23,962.15)	(564,833.46)	(454,209.93)	(808,273.59)	
Due from Other Appropriations	1420	1240100									042.30	(327,042.86)		(13,579.48)		
Expense Advance	1710	1301100														
Payables:																
Voucher(s) not paid by SCO (Period 12)	3010	2000000									009.10					
Accrued Payables (Period 998 accruals)	3010	2000100									726.31					
Encumbrances	3010	2000000									220.60					
Encumbrances (BLL-Allocation JNL - Accrued Payables)	3010	2000100									220.60					
Due to Other Funds (Period 998 accruals)	3114	2010000									974.52					
Encumbrances (BLL-Encumb reclassified to lower level by Dept)	3115	2011000														
Due to Other Appropriations (Period 998 accruals + June PFA Reclass)	3115	2011000	3,460,921.64	2,102,882.36	1,412,228.28	1,016,205.95	44,113.72	1,403,706.53	1,466,783.74		950.00					
Encumbrances -(BLL-Allocation JNL-Due to Other Govt Entities)	3290	2024000			395.27											
Other:																
Uncleared Collections	3730	2090100														
Adjustments to SCO accounts:																
DOF TRF #13 - correct SFM 134940 6/23/XX which does not belong to DOF		CORR														
SCO ADJUSTED BALANCE			(826,522.84)	(28,384.30)	(2,531,008.60)	(650,756.87)	(200,023.95)	(2,832,478.62)	(28,394.12)	28,394.12	(1,186.95)	0.00	363,511.54	28,384.30	2,325,224.46	482,136.83
Bal Per FISCAL ("D" opposite sign, "F" same sign)		DATE	(826,522.84)	(28,384.30)	(2,531,008.60)	(650,756.87)	(200,023.95)	(2,832,478.62)	(28,394.12)	28,394.12	0.00	363,511.54	28,384.30	2,325,224.46	482,136.83	
Adjustments to FISCAL:																
Revolving Fund Cash (GL 1130)	1130	1101200														
Advance to ORF not posted to Commitment Control (KK)	2125	1222100														
Advance to SCIF & SRF not posted to Commitment Control (KK)	1730	1309200														
Refunds to Reverted Appropriations not posted to Commitment Control (KK)		5901000														
RV060225 6/30/XX																
RV060226 6/30/XX																
FISCAL ADJUSTED BALANCE			(826,522.84)	(28,384.30)	(2,531,008.60)	(650,756.87)	(200,023.95)	(2,832,478.62)	(28,394.12)	28,394.12	0.00	363,511.54	28,384.30	2,325,224.46	482,136.83	
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	

How to Validate
 6) Reconcile the Balance of Report No. 6 to the Final SCO/Agency Reconciliation Worksheet's FISCAL Adjusted Balance.

Report No.6	
Balance	
	6
	-826,522.84
	-28,384.30
	-2,531,008.60
	-650,756.87
	-200,023.95
	-2,832,478.62
	-28,394.12
	28,394.12
	-7,069,175.18
	6
	363,511.54
	28,384.30
	2,325,224.46
	482,136.83

Report No. 6 - Final Budget Report

How to Validate (Cont.)

7/8) The “Budgetary Expenditures” and “Balance” amount on the “Total Reference” line of Report No. 6 agree with corresponding totals on **Report No. 5** (except reverting year appropriation balance should equal to zero on Report No. 5).

REPORT 6 - FINAL BUDGET REPORT DEPARTMENT OF TRAINING - 1234 FISCAL YEAR 20XX - XX AS OF 06/30/20XX							
Fund: 4321 - Training Support Fund Subfund: 000 Reference: 001 Enactment Year: 20XX CY				Report ID: RPTGL067 Run Date: 8/9/20XX Run Time: 16:01:45 Adjusting Period: 998			
Budget Period	PG	EL	CMP	TSK	Appropriation Description	Budgetary Expenditures	Balance
Appropriation		Expenditures		Encumbrance/Allocated	Prior Year Encumbrance		
				Encumbrance	Reversals		
REGULAR APPROPRIATIONS							
TOTAL REFERENCE		001					
-36,339,000.00		31,614,759.43		854,322.52	0.00	32,469,081.95	-3,869,918.05
REPORT NO. 5 FINAL RECONCILIATION OF CONTROLLER'S ACCOUNTS WITH FINAL BUDGET REPORT/AGENCY RECORDS STD 573 AGENCY: 1234 DEPT OF TRAINING FUND: 4321000 TRAINING SUPPORT FUND FY: 20XX CY ITEM: 001 CHAPTER NO. 43/XX PENDING BUDGET REVISIONS/ALLOCATION ORDERS/EXECUTIVE ORDERS TOTAL <i>Match Total Reference Report 6</i>							
						ITEM NO. 1234-001-4321 EXPENDITURES _____ _____ 32,469,081.95	APPROPRIATION BALANCE _____ _____ -3,869,918.05

Report No. 6 - Final Budget Report

Important Notes and Tips

- The “Balance” amount on Report No. 6 on the “Total Reference” line should be a credit or zero.
- A debit typically indicates the appropriation is overspent.


REPORT 6 - FINAL BUDGET REPORT							
DEPARTMENT OF TRAINING - 1234							
FISCAL YEAR 20XX - XX							
AS OF 06/30/20XX							
Fund:	4321 - Training Support Fund			Report ID:	RPTGL067		
Subfund:	000			Run Date:	8/9/20XX		
Reference:	001			Run Time:	16:01:45		
Enactment	20XX			Adjusting Period:	998		
Budget Period	PG	EL	CMP	TSK	Appropriation Description		
Appropriation	Expenditures		Encumbrance/Allocated		Prior Year Encumbrance	Budgetary Expenditures	Balance
			Encumbrance		Reversals		
REGULAR APPROPRIATIONS							
TOTAL REFERENCE	001						
-36,339,000.00	31,614,759.43			854,322.52	0.00	32,469,081.95	-3,869,918.05

Report No. 6 - Final Budget Report

Important Notes and Tips (Cont.)

- Reconcile encumbrances to supporting documents by running the Dfq_PO_10_ENCUMBRANCE_DTL query.
- Make sure the clearing account transactions are cleared to zero.

DFQ_PO_10_ENCUMBRANCE_DTL - Use To Reconcile Encumbrances

*Business Unit	<input type="text" value="1234"/>
*Fiscal Year From	<input type="text" value="1901"/>
*Fiscal Year To	<input type="text" value="20XX"/>
*Period From	<input type="text" value="1"/>
*Period To	<input type="text" value="998"/>
ENY ~ (Blank for All)	<input type="text"/>
Account ~ (% or Blank for All)	<input type="text"/>
Fund ~ (% or Blank for All)	<input type="text"/>
Program ~ (% or Blank for All)	<input type="text"/>
AppropRef~(% or Blank for All)	<input type="text"/>
RptgStructure~(% or Blank All)	<input type="text"/>
Svc Loc ~ (% or Blank for All)	<input type="text"/>
PO No. ~ (% or Blank for All)	<input type="text"/>
Voucher ~ (% or Blank for All)	<input type="text"/>
Project ~ (% or Blank for All)	<input type="text"/>
PO Ref ~ (% or Blank for All)	<input type="text"/>
LPAContract ID~(% orBlank All)	<input type="text"/>
Tran Type ~ (Blank for All)	<input type="text"/> 
Activity~(% or Blank for All)	<input type="text"/>

Report No. 7 – Pre-Closing Trial Balance

Report No. 7 - Pre-Closing Trial Balance

Purpose

- Report No. 7, Pre-Closing Trial Balance lists the general ledger account balances for nominal and real accounts, including accruals and adjustments, before the nominal accounts have been closed.
- A Report No. 7 is required for each fund in the State Treasury (including the Special Deposit Fund) and for Trust Fund Accounts Outside the State Treasury.

Report No. 7 - Pre-Closing Trial Balance

Reference Documents

- Job Aid FISCal.228 - Pre-Closing Trial Balance Report
- Report No. 7, Subsidiaries on File Report
- Report No. 15, Reconciliation of Agency Accounts with Transaction Per State Controller
- Report No. 8, Post-Closing Trial Balance (Prior Year)
- DFQ_GL_01_Journal_Detail query
- SAM Section [7962](#)
- [Chart of Accounts Crosswalk](#) (Finance, FI\$Cal Resources for Accounting web page)
- DOF [eLearning YE – Report No. 7](#)
- SCO Year-End Financial Reports Procedure Manual (Budgetary/Legal)
- Year-End Reports Checklist

Report No. 7 - Pre-Closing Trial Balance

How to Prepare

- Report No. 7 is generated in FI\$Cal.
- **Navigation:** Main Menu>FI\$Cal Processes>FI\$Cal Report>GL Reports>Pre Closing Trial Balance.
- **Parameters:** Business Unit, Fund Tree, Fund Node, Ledger, As Of Date and Include Adjustment Period 998.
- Budgetary Legal Ledger (BUDLEGAL) must be used for the Pre-Closing Trial Balance Report to be submitted to the SCO as part of the year-end report package.

Pre Closing Trial Balance

Run Control ID 1234 Report Manager Process Monitor Run

Report Request Parameters | Find | View All First 1 of 1 Last

*Business Unit 1234

*Fund Tree FUND_GOV_CLASS

*Fund Node ALL_FUNDS

*Ledger BUDLEGAL

*As Of Date 06/30/20XX

Roll Up to Parent Fund

Include Adjustment Periods		
	Adjustment Period	
1	998	<input type="text"/>

Report No. 7 - Pre-Closing Trial Balance

How to Prepare (Cont.)

- If Roll up to Parent Fund is selected, all the sub-fund amounts will be rolled-up and displayed at the parent fund level.
 - If it is not selected, the amounts will not be rolled-up and will be displayed at the sub-fund level.
- For funds with sub-funds, run the report with and without the Roll Up to Parent Fund selected.
- SCO Requires:
 - A separate set of year-end financial reports for each sub-fund.
 - A consolidated report for funds with multiple sub-funds.

Report Request Parameters | Find | View All | First 1 of 1 Last

*Business Unit 1234

*Fund Tree FUND_GOV_CLASS

*Fund Node ALL_FUNDS

*Ledger BUDLEGAL

*As Of Date 06/30/20XX

Roll Up to Parent Fund

Include Adjustment Periods		
Adjustment Period		
1	998	

Report Request Parameters | Find | View All | First 1 of 1 Last

*Business Unit 1234

*Fund Tree FUND_GOV_CLASS

*Fund Node ALL_FUNDS

*Ledger BUDLEGAL

*As Of Date 06/30/20XX

Roll Up to Parent Fund

Include Adjustment Periods		
Adjustment Period		
1	998	

Report No. 7 - Pre-Closing Trial Balance

How to Validate

- 1) Review report header information, including the As of Date.
- 2) Validate the Business Unit, Fund Number, and Fund Title.
- 3) Adjustment Period 998 must be included in the report.
- 4) The report must be ordered in Uniform Codes Manual (UCM) values. Change the heading for the GL account number column to read "GLAN."

REPORT 7 - PRE-CLOSING TRIAL BALANCE				
Department of Training - 1234			1	
Fund 4321				
Fiscal Year 20XX-XX				
As of 06/30/20XX				
Business Unit: 1234 - Department of Training		Report ID: RPTGL068		
Fund: 4321 - Training Support Fund		Run Date: 8/9/20XX		
Subfund:		Run Time: 17:15:54		
		Adjustment Period: 998		
		3		
GLAN	4	ACCOUNT TITLE	DEBITS	CREDITS
1110		General Cash - CTS Accounts	90.00	
1130		Revolving Fund Cash	188,289.14	

Report No. 7 - Pre-Closing Trial Balance

How to Validate (Cont.)

5) Use the Report No. 7 to validate Inter-fund accounts on the DFQ_GL_01_Journal_Detail query.

DFQ_GL_01_JOURNAL_DETAIL - GL Journal Detail Transactions

*Business Unit: 1234
 *Journal Date From: 06/30/20XX
 *Journal Date To: 06/30/20XX
 ENY ~ (Blank for All):
 Approp Ref~(% or Blank for All):
 Fund ~ (% or Blank for All): 4321
 Source ~ (Blank for All): ACC
 Account ~ (% or Blank for All):
 Journal ID~(% or Blank for All):
 Amount ~ (Blank for All): 0.000
 Project ~ (% or Blank for All):
 Activity ~ (% or Blank for All):
 Period ~ (Blank for All): 0
 *Ledger Group: MODACCRL

DFQ_GL_01_Journal_Detail

GLAN	ACCOUNT TITLE	Report No. 7	DEBITS	CREDITS
1110	General Cash - CTS Accounts		90.00	
1130	Revolving Fund Cash		188,289.14	
1190	Cash on Hand		100.00	
1311	AR - Abatements		10,201.06	
1312	AR - Reimbursements		2,205.00	
1319	AR - Other		450.93	
1410	Due From Other Funds		2,451,007.33	5
1420	Due From Approps - Same Fund		11,269,849.46	
1600	Provision For Deferred AR			450.93
1710	Expense Advances		636.42	
1730	Prepay to Other Funds/Approps		498,705.76	
3010	Accounts Payable			1,484,665.91
3114	Due to Other Funds - Current		5	164,956.15
3115	Due to Other Approps-Same Fund			10,950,289.67
3290	Due to Other Govt Entities			395.27

UCM-C	Source	Fund	Account	Affiliate BU	Fund Aff	Amount	Long Descr
1410	ACC	4321	1240000	2660	0042	3,987.00	A3: Accrue Reimbursement
1410	ACC	4321	1240000	2660	0048	141,666.49	A3: Accrue Reimbursement
1410	ACC	4321	1240000	3900	0115	35,819.00	A3: Accrue Reimbursement
1410	ACC	4321	1240000	3970	0133	50,127.00	A3: Accrue Reimbursement
1410	ACC	4321	1240000	7760	0666	32,328.15	A3: Accrue Reimbursement
1410	ACC	4321	1240000	3860	0691	61,134.41	A3: Accrue Reimbursement
1410	ACC	4321	1240000	0521	0890	88,087.03	A3: Accrue Reimbursement
1410	ACC	4321	1240000	5225	0917	38,391.50	A3: Accrue Reimbursement
1410	ACC	4321	1240000	3790	3238	392.00	A3: Accrue Reimbursement
1410	ACC	4321	1240000	0540	605100001	26,239.50	A3: Accrue Reimbursement
1410	ACC	4321	1240000	7502	9730	740,293.05	A3: Accrue Reimbursement
1410	ACC	4321	1240000	8880	9737	632,814.00	A3: Accrue Reimbursement
1410	ACC	4321	1240000	8880	9740	599,728.20	A3: Accrue Reimbursement
						2,451,007.33	
1420	ACC	4321	1240100	1234	4321	10,950,289.67	A3: Accrue Reimbursement
1420	ACC	4321	1240100	7760	4321	319,559.79	A3: Accrue Reimbursement
						11,269,849.46	
3114	ACC	4321	2010000	8430	0512	(4,395.38)	A3: Accrue Entry
3114	ACC	4321	2010000	7760	0666	(23,019.86)	A3: Accrue Entry
3114	ACC	4321	2010000	7502	9730	(20,200.00)	A3: Accrue Entry
3114	ACC	4321	2010000	0820	9731	(117,340.91)	A3: Accrue Entry
						(164,956.15)	
3115	ACC	4321	2011000	1234	4321	(10,950,289.67)	A3: Accrue Entry

Report No. 7, Pre-Closing Trial Balance

How to Validate (Cont.)

6) Subsidiary accounts will reconcile to the Report No. 7, Subsidiaries on File.

Report No. 7, Pre-Closing Trial Balance

GLAN	ACCOUNT TITLE	DEBITS	CREDITS
1110	General Cash - CTS Accounts	90.00	
1130	Revolving Fund Cash	188,289.14	
1190	Cash on Hand	100.00	
1311	AR - Abatements	10,201.06	
1312	AR - Reimbursements	2,205.00	
1319	AR - Other	450.93	
1410	Due From Other Funds	2,451,007.33	
1420	Due From Approps - Same Fund	11,269,849.46	
1600	Provision For Deferred AR		450.93
1710	Expense Advances	636.42	
1730	Prepay to Other Funds/Approps	498,705.76	
3010	Accounts Payable		1,484,665.91
3114	Due to Other Funds - Current		164,956.15
3115	Due to Other Approps-Same Fund		10,950,289.67
3290	Due to Other Govt Entities		395.27

Report No. 7, Subsidiaries on File

ACCOUNT	ACCOUNT TITLE	DEBITS	CREDITS
1410	DUE FROM OTHER FUNDS		
0042	STATE HIGHWAY ACCOUNT, STF	3,987.00	
0048	TRANSPORTATION REVOLVING ACCOU	141,666.49	
0115	AIR POLLUTION CONTROL FUND	35,819.00	
0133	CALIFORNIA BEVERAGE CONTAINER	50,127.00	
0666	SERVICE REVOLVING FUND	32,328.15	
0691	WATER RESOURCES REVOLVING FUND	61,134.41	
0890	FEDERAL TRUST FUND	88,087.03	
0917	INMATE WELFARE FUND	38,391.50	
3238	STATE PARKS REVENUE INCENTIVE	392.00	
605100001	SFDRWTRQU/SFLDCTRL,RVRCSTL	26,239.50	
9730	TECHNOLOGY SERVICES REVOLVING	740,293.05	
9737	FISCAL INTERNAL SERVICES FUND	632,814.00	
9740	CENTRAL SERVICE COST RECOVERY	599,728.20	
	TOTAL ACCOUNT	2,451,007.33	
1420	DUE FROM APPROPS - SAME FUND		
4321	TRAINING SUPPORT FUND	11,269,849.46	
	TOTAL ACCOUNT	11,269,849.46	
1600**	PROVISION FOR DEFERRED AR		
013190000			450.93
	TOTAL ACCOUNT		450.93
1730	PREPAY TO OTHER FUNDS/APPROPS		
0512	STATE COMPENSATION INSURANCE F	6,705.76	
0602	ARCHITECTURE REVOLVING FUND	450,000.00	
066600001	SERVICE REVOLVING FUND	42,000.00	
	TOTAL ACCOUNT	498,705.76	
3114	DUE TO OTHER FUNDS - CURRENT		
0512	STATE COMPENSATION INSURANCE F		4,395.38
0666	SERVICE REVOLVING FUND		23,019.86
9730	TECHNOLOGY SERVICES REVOLVING		20,200.00
9731	LEGAL SERVICES REVOLVING FUND		117,340.91
	TOTAL ACCOUNT		164,956.15
3115	DUE TO OTHER APPROPS-SAME FUND		
4321	TRAINING SUPPORT FUND		10,950,289.67
	TOTAL ACCOUNT		10,950,289.67

Report No. 7 - Pre-Closing Trial Balance

How to Validate (Cont.)

- 7) Fund Balance must agree with **prior year's** Report No. 8, Post-Closing Trial Balance. Fund Balance amount should be a zero or credit balance.

There should only be one of the following Fund Balance accounts on the report:

- GL 5530 – Fund Balance-Unappropriated (non-shared fund)
- GL 5540 – Fund Balance-Retained Earnings (non-shared proprietary fund)
- GL 5570 – Fund Balance-Clearing (shared fund)
- Note: Contact FI\$Cal Service Center (FSC) for correction if there is more than one Fund Balance Account.

Report No. 7 - Pre-Closing Trial Balance

How to Validate (Cont.)

- 8) Common accounts closed to GL 5570 - Fund Balance for shared funds in the Report No. 8:
- GL 1140 - Cash In State Treasury
 - GL 65 - Unapp InterUnit Transfers
 - GL 8000 & 8100 - Revenue and Reimbursements
 - GL 9000 – Appropriated Expenses
 - GL 9891 – Refunds to Reverted Appropriation
 - GL 9811 & 9812 – Transfers In and Transfers Out
- 9) Use Report No. 7 to validate Operating Revenue, Reimbursements, Appropriated Expenses, and Refunds to Reverted Appropriation to the Report No. 15 (net total row and corresponding account columns of the “Transactions per Agency Accounts” section).

Report No. 7

GLAN	ACCOUNT TITLE	DEBITS	CREDITS
8000	Operating Revenue		611,361.81
8100	Reimbursements		15,875,776.48
9000	Appropriated Expenses	48,355,745.62	
9891	Refunds to Reverted Appropriation		51,022.36* (2)

Report No. 15

Transactions per Agency Accounts				
Approp. Expend (9000)	Appropriation Reimb (8100)	Revenue 8000	Refunds to Reverted Approp (9891)	Statewide Assessments
48,355,745.62	-15,875,776.48	-611,361.81	-51,022.36	0.00

Report No. 7 - Pre-Closing Trial Balance

How to Validate (Cont.)

10) The Total of Debit and Credit amounts must balance.

9000	Appropriated Expenses	48,355,745.62	
9891	Refunds to Reverted Appropriation		51,022.36* (2) 11
Fund	4321	62,777,280.72	62,777,280.72
			10

11) Provide an asterisk (*) and a footnote explanation for all GL account balances that are abnormal.

Examples of abnormal balances:

- Asset accounts with credit balances
- Liability accounts with debit balances
- Revenue and Transfer In accounts with debit balances
- Expenditure and Transfer Out accounts with credit balances

12) GL 1600 – Provision for Deferred is normally a credit balance. SCO does not require a footnote for this account.

GLAN	ACCOUNT TITLE	DEBITS	CREDITS
1600	Provision For Deferred AR		450.93
		12	

Report No. 7 - Pre-Closing Trial Balance

Important Notes and Tips

13) Common Footnotes:

- Shared fund footnote - GL 65 (Unapp InterUnit Transfers) amounts is closed to the GL 5570 (Fund Balance-Clearing) in the legacy system.
- GL 9891- Receipt of money for reverted appropriation.

65	Unapp InterUnit Transfers		30,494,670.01*	(1)
8000	Operating Revenue		611,361.81	
8100	Reimbursements		15,875,776.48	
9000	Appropriated Expenses	48,355,745.62		
9891	Refunds to Reverted Appropriation		51,022.36*	(2)
Fund	4321		62,777,280.72	62,777,280.72
(1) GL 65 (Unapp InterUnit Transfers) is closed to GL 5570 (Fund Balance-Clearing) for shared fund in legacy system.				
(2) Receipt of money for reverted appropriation.				

Report No. 7 - Pre-Closing Trial Balance

Important Notes and Tips (Cont.)

- 14) Non-FI\$Cal agencies/departments are required to submit Report 7 to SCO using the Excel Report 7 template available on the SCO website.
- 15) SCO will refer to Report No. 7 to obtain additional information that may help resolve any Report No. 1 and/or 3 discrepancies.
- 16) If the Report No. 7 generates blank rows for the account and description, the COA account may not be defined in the ACCT_REPORTING tree. Submit a ticket to FSC to update the ACCT_REPORTING tree with the UCM value.
- 17) If the UCM Report No. 7 shows COA values, the agency's/departments' actions are required to fix the problem before submitting the report to SCO.
- 18) Total expenditures, reimbursements, and revenues reported on Report No. 7 must agree with the total expenditures, reimbursements, and revenues on Report No. 15.

Report No. 7 - Pre-Closing Trial Balance

Important Notes and Tips (Cont.)

- 19) Starting FY 2022-23, GL 1140 Cash In State Treasury has separated from the GL 65 Unapp InterUnit Transfers due to the FI\$Cal enhancement.
- 20) For the administering agency/department or fund administrator, the statewide assessments (Pro Rata assessments GL 9000 and SB 84 Supplementary Pension assessments GL 9998) will be reported in the Statewide Assessments column on Report No. 15.
- 21) Long-term loan disclosure: A footnote disclosure is required for any interest or loan repayments due within the year. The footnote is necessary to fully disclose the fund's liabilities and should include the terms of the loan (such as date of issuance, repayment terms, and interest rate) current loan balance, and interest earned or owed.

Report No. 7 - Subsidiaries on File

Report No. 7 - Subsidiaries on File

Purpose

- [SAM Section 7605](#) states that certain general ledger accounts require a fund and/or Business Unit number to identify the other fund involved in an inter-fund and intra-fund transaction.
- The Year-End Report No. 7, Subsidiaries on File Report provides the required subsidiary numbers for General Ledger accounts.
- Subsidiaries on File Report is a Year-End Report required by SCO.

Report No. 7 - Subsidiaries on File

The enhanced Subsidiaries on File now includes the following information:

- BU Affiliate for Due from/to Other Appropriations, within the Same Fund (GL 1420/3115)
- BU Affiliate and Fund Affiliate for
 - Operating Transfers In/Out (GL 9811/9812)
 - Advance to/from Other Funds (GL 2120/4010)
 - Prepayments from Other Funds or Appropriations (GL 3120)
 - Reserve for Prepaid Items (GL 5330)*

*Reserve for Prepaid Items displays on the Subsidiary on File only for balances existing in Account 3500200 (Reserve for Prepayment to Other Funds/Appropriations). Other Chart of Accounts which translate to Reserve for Prepaid Items do not require subsidiary information. If agencies/departments recorded the Reserve for Prepayment that involves an inter-fund and intra-fund transaction in Account 3500000, reclassification is required from Account 3500000 to lower-level Accounts 3500200.

Report No. 7 - Subsidiaries on File

The enhancement to the Subsidiaries on File ensures that the information reported complies with SAM Section 7605, where certain general ledger accounts require fund and/or Business Unit number to identify the inter-fund and intra-fund transaction. It also requires subsidiary account numbers for certain general ledger accounts signifying the Accounts Receivable accounts involved in the transaction.

The enhancement to the Subsidiaries on File consolidates the information provided on the Due To/From & Transfer In/Out Supplemental Report, thereby eliminating the requirement to submit the Due To/From & Transfer In/Out Supplemental Report for Fiscal Year 2022-23 to the SCO.

Report No. 7 - Subsidiaries on File

Reference Documents

- Job Aid FISCal.256 – Subsidiaries on File (Year-End Report No. 7 – version 7.0)
- Report No. 7, Pre-Closing Trial Balance
- DFQ_GL_01_Journal_Details query
- SAM Sections [7605](#) and [7962](#)
- [Chart of Accounts Crosswalk](#) (Finance, FI\$Cal Resources for Accounting web page)
- DOF [eLearning YE - Subsidiaries on File](#)
- SCO Year-End Financial Reports Procedure Manual (Budgetary/Legal)
- Year-End Reports Checklist

Report No. 7 - Subsidiaries on File

How to Prepare

- The Subsidiaries on File report is generated from FI\$Cal.
- **Navigation:** Main Menu>FI\$Cal Processes>FI\$Cal Report>GL Reports>Subsidiaries on File
- **Parameters:** Business Unit, Fund Tree, Fund Node, Ledger, As of Date and Include Adjustment Period(s)
- The Budgetary Legal Ledger (**BUDLEGAL**) must be used to submit to SCO as part of the year end report package.

The screenshot displays the 'Subsidiaries on File' report interface. At the top, a breadcrumb trail shows the navigation path: Favorites > Main Menu > FI\$Cal Processes > FI\$Cal Report > GL Reports > Subsidiaries on File. Below the title, there is a 'Run Control ID' field with the value '1234', and buttons for 'Report Manager', 'Process Monitor', and a yellow 'Run' button. The main section is titled 'Report Request Parameters' and includes a search bar and navigation controls (Find | View All, First, 1 of 1, Last). The parameters are as follows:

- *Business Unit: 1234
- *Fund Tree: FUND_GOV_CLASS
- *Fund Node: ALL_FUNDS
- *Ledger: BUDLEGAL
- *As of Date: 06/30/20XX

There is also a checkbox for 'Roll up to Parent Fund' which is currently unchecked. Below the parameters is a section titled 'Include Adjustment Periods' with a table:

Include Adjustment Periods	
Adjustment Period	
1 998	

Report No. 7 - Subsidiaries on File

How to Prepare (continued)

- If Roll up to Parent Fund is selected, all the sub-fund amounts will be rolled-up and displayed at the parent fund.
 - If it is not selected, the amounts will not be rolled-up and will be displayed at the sub-fund.
- For funds with sub-funds, run the Report with and without the Roll Up to Parent Fund selected.
- SCO Requires:
 - A separate set of year-end financial reports for each sub-fund.
 - A consolidated report for funds with multiple sub-funds.

Report Request Parameters Find | View All First 1 of 1 Last

*Business Unit 1234

*Fund Tree FUND_GOV_CLASS

*Fund Node ALL_FUNDS

*Ledger BUDLEGAL

*As of Date 06/30/20XX

Roll up to Parent Fund

Include Adjustment Periods		
	Adjustment Period	
1	998	

Report Request Parameters Find | View All First 1 of 1 Last

*Business Unit 1234

*Fund Tree FUND_GOV_CLASS

*Fund Node ALL_FUNDS

*Ledger BUDLEGAL

*As of Date 06/30/20XX

Roll up to Parent Fund

Include Adjustment Periods		
	Adjustment Period	
1	998	

Report No. 7 - Subsidiaries on File

How to Validate

- 1) Review report header information, including the As of date.
- 2) Validate the Business Unit and Fund number and title.
- 3) Adjustment Period 998 must be included in the report.
- 4) The report must be ordered in Uniform Codes Manual (UCM) values.

REPORT No. 7 - SUBSIDIARIES ON FILE						
Department of Training - 1234 Fund 4321 Fiscal Year 20XX-XX As of 06/30/20XX						
Business Unit : 1234 - Department of Training Fund : 4321 - Training Support Fund Subfund :				Report ID : RPTGL354 Run Date : 8/05/20XX Run Time : 15:24:35 Adjustment Period : 998 Ledger: BUDLEGAL		
GLAN	ACCOUNT TITLE				DEBITS	CREDITS
	SUBSIDIARY	SUBSIDIARY	SUBSIDIARY	SUBSIDIARY		
	FUND/ACCOUNT	FUND/ACCOUNT	BUSINESS	BUSINESS UNIT TITLE		
1410	DUE FROM OTHER FUNDS					

Report No. 7 - Subsidiaries on File

How to Validate (continued)

5) Commonly used GL accounts that require subsidiary information:

- 1390 – Allowance for Uncollectible Accounts
- 1410 - Due from Other Funds
- 1420 - Due from Other Appropriations (Same Fund)
- 1600 - Provision for Deferred Receivables
- 1730 - Prepayment to Other Funds & Appropriations
- 2120 - Advances to Other Funds
- 2170 – Interfund Loans Receivable
- 3114 - Due to Other Funds - Current
- 3115 - Due to Other Appropriations Within the Same Fund - Current
- 4010 – Advances from Other Funds
- 4050 – Interfund Loans Payable

- Review transactions posted to the GL accounts listed above that require subsidiary information. Transactions posted must include information in the Fund Affiliate, Affiliate, and Alternate Account fields as applicable.
- See eLearning [Year-End Accrual Entries](#) (YE-A-3, 4, 6, 8, 9 10 and 12) and [Year-End Report No. 7 – Subsidiaries on File](#) (YE-Subsidiaries on File) for more details.

Report No. 7 - Subsidiaries on File

How to Validate (continued)

- 6) The Due From Other Funds (GL1410.xxxx) and Due To Other Funds (GL3114.xxxx) amounts for the same Business Unit must net to zero across all funds.

REPORT No. 7 - SUBSIDIARIES ON FILE						
Department of Training - 1234						
Fund 4321						
Fiscal Year 20XX-XX						
As of 06/30/20XX						
Business Unit : 1234 - Department of Training				Report ID : RPTGL354		
Fund : 4321 - Training Support Fund				Run Date : 8/05/20XX		
Subfund :				Run Time : 15:24:35		
				Adjustment Period : 998		
				Ledger: BUDLEGAL		
GLAN	ACCOUNT TITLE	SUBSIDIARY	SUBSIDIARY	SUBSIDIARY	SUBSIDIARY	
		FUND/ACCOUNT	FUND/ACCOUNT	BUSINESS	BUSINESS UNIT TITLE	
						DEBITS
						CREDITS
1410	DUE FROM OTHER FUNDS					
	9740	CENTRAL SERVICE COST RECOVERY	1234	Department of Finance		599,728.20

REPORT No. 7 - SUBSIDIARIES ON FILE						
Department of Training - 1234						
Fund 9740						
Fiscal Year 20XX-XX						
As of 06/30/20XX						
Business Unit : 1234 - Department of Training				Report ID : RPTGL354		
Fund : 9740 - CENTRAL SERVICE COST RECOVERY				Run Date : 8/05/20XX		
Subfund :				Run Time : 15:24:35		
				Adjustment Period : 998		
				Ledger: BUDLEGAL		
GLAN	ACCOUNT TITLE	SUBSIDIARY	SUBSIDIARY	SUBSIDIARY	SUBSIDIARY	
		FUND/ACCOUNT	FUND/ACCOUNT	BUSINESS	BUSINESS UNIT TITLE	
						DEBITS
						CREDITS
3114	DUE TO OTHER FUNDS					
	4321	TRAINING SUPPORT FUND	1234	Department of Finance		599,728.20

Report No. 7 - Subsidiaries on File

How to Validate (continued)

- 7) The subsidiary number for GL 1390 (Allowance for Uncollectable Accounts) and GL 1600 (Provision for Deferred Receivables) should reflect the related receivable account number as posted in the "Alternate Account". If there's a transaction listed in the debits/credits columns, yet there is no subsidiary for that transaction, the debit/credit amount will be listed under a subsidiary of all zeroes. Run a Ledger Inquiry to determine the monetary amounts associated with each of the 1390 and 1600's alternate accounts. Refer to Job Aid FISCAL.219 for information on running the Ledger Inquiry. For any accounts that have "000000000" as a Subsidiary Account and no Subsidiary Title, departments are required to reclassify these accounts to the newly established values before submitting the report to SCO. Refer to Job Aid FISCAL.256 and BUSN989 – Reclassify Subsidiary Alternate Accounts for more information.

REPORT No. 7 - SUBSIDIARIES ON FILE						
Department of Training - 1234						
Fund 4321						
Fiscal Year 20XX-XX						
As of 06/30/20XX						
Business Unit : 1234 - Department of Training				Report ID : RPTGL354		
Fund : 4321 - Training Support Fund				Run Date : 8/05/20XX		
Subfund :				Run Time : 15:24:35		
				Adjustment Period : 998		
				Ledger: BUDLEGAL		
GLAN	ACCOUNT TITLE		SUBSIDIARY BUSINESS	SUBSIDIARY BUSINESS UNIT TITLE	DEBITS	CREDITS
	SUBSIDIARY FUND/ACCOUNT	SUBSIDIARY FUND/ACCOUNT TITLE				
1600	PROVISION FOR DEFERRED AR					
	013190000	Prov Deferred A/R-Other				450.93
	TOTAL ACCOUNT	1600				450.93

Report No. 7 - Subsidiaries on File

How to Validate (continued)

8) **A-D** GL 1410, 1420, 3114 and 3115 subsidiary accounts and accounts subtotals must agree with subsidiary accounts and account subtotals on the **DFQ_GL_01_Journal_Details** query.
 Note: Run the query for "ACC" source and "MODACCRL" ledger.

DFQ_GL_01_JOURNAL_DETAIL - GL Journal Detail Transactions

*Business Unit

*Journal Date From

*Journal Date To

ENY ~ (Blank for All)

Approp Ref~(% or Blank for All)

Fund ~ (% or Blank for All)

Source ~ (Blank for All)

Account ~ (% or Blank for All)

Journal ID~(%or Blank for All)

Amount ~ (Blank for All)

Project ~ (% or Blank for All)

Activity ~(% or Blank for All)

Period ~ (Blank for All)

*Ledger Group

Report No. 7 - Subsidiaries on File

GLAN	ACCOUNT TITLE	SUBSIDIARY	SUBSIDIARY	SUBSIDIARY	SUBSIDIARY	DEBITS
		FUND/ACCT	FUND/ACCOUNT TITLE	BUS UNIT	BUSINESS UNIT TITLE	
1410	DUE FROM OTHER FUNDS					
	0042 STATE HIGHWAY ACCOUNT, STF			2660	Department of Transportation	3,987.00 A
	0048 TRANSPORTATION REVOLVING ACCOU			2660	Department of Transportation	141,666.49
	0115 AIR POLLUTION CONTROL FUND			3900	State Air Resources Board	35,819.00
	0133 CALIFORNIA BEVERAGE CONTAINER			3970	Resources Recycling &	50,127.00
	0666 SERVICE REVOLVING FUND			7760	Department of General Services	32,328.15
	0691 WATER RESOURCES REVOLVING			3860	Department of Water Resources	61,134.41
	0890 FEDERAL TRUST FUND			0521	Sec., Transportation Agency	88,087.03
	0917 INMATE WELFARE FUND			5225	Dept of Corrections & Rehab	38,391.50
	3238 STATE PARKS REVENUE INCENTIVE			3790	Dept of Parks & Recreation	392.00
	605100001 SFDRWTRQU/SFLDCTRL,RVRCSTL			0540	Sec., Natural Resources	26,239.50
	9730 TECHNOLOGY SERVICES REVOLVING			7502	Department of Technology	740,293.05
	9737 FISCAL INTERNAL SERVICES FUND			8880	Financial Information System	632,814.00
	9740 CENTRAL SERVICE COST RECOVERY			8860	Department of Finance	599,728.20
	TOTAL ACCOUNT		1410			2,451,007.33
1420	DUE FROM APPROPS - SAME FUND					
	4321 TRAINING SUPPORT FUND			1234	Department of Training	10,950,289.67 B
	4321 TRAINING SUPPORT FUND			7760	Department of General Services	319,559.79
	TOTAL ACCOUNT		1420			11,269,849.46

DFQ_GL_01_Journal_Details

UCM	Sour	Fund	Accou	Affiliate BU	Fund Af	Amou	Long Descr
1410	ACC	4321	1240000	2660	0042	3,987.00	A3: Accrue Reimbursement
1410	ACC	4321	1240000	2660	0048 A	141,666.49	A3: Accrue Reimbursement
1410	ACC	4321	1240000	3900	0115	35,819.00	A3: Accrue Reimbursement
1410	ACC	4321	1240000	3970	0133	50,127.00	A3: Accrue Reimbursement
1410	ACC	4321	1240000	7760	0666	32,328.15	A3: Accrue Reimbursement
1410	ACC	4321	1240000	3860	0691	61,134.41	A3: Accrue Reimbursement
1410	ACC	4321	1240000	0521	0890	88,087.03	A3: Accrue Reimbursement
1410	ACC	4321	1240000	5225	0917	38,391.50	A3: Accrue Reimbursement
1410	ACC	4321	1240000	3790	3238	392.00	A3: Accrue Reimbursement
1410	ACC	4321	1240000	0540	605100001	26,239.50	A3: Accrue Reimbursement
1410	ACC	4321	1240000	7502	9730	740,293.05	A3: Accrue Reimbursement
1410	ACC	4321	1240000	8880	9737	632,814.00	A3: Accrue Reimbursement
1410	ACC	4321	1240000	8860	9740	599,728.20	A3: Accrue Reimbursement
						2,451,007.33	
1420	ACC	4321	1240100	1234	4321 B	10,950,289.67	A3: Accrue Reimbursement
1420	ACC	4321	1240100	7760	4321	319,559.79	A3: Accrue Reimbursement
						11,269,849.46	

Report No. 8 – Post-Closing Trial Balance

Report No. 8 - Post-Closing Trial Balance

Purpose

- Report No. 8, Post-Closing Trial Balance, lists the general ledger real account balances, including accruals and adjustments, after the nominal accounts have been closed.
- Data on Report No. 8 appears after the Budgetary Legal Ledger (BLL) is closed and Year-End Close process has been run.

Report No. 8 - Post-Closing Trial Balance

Reference Documents

- Job Aid FISCal.229 – Post-Closing Trial Balance Report (Year-End Report 8)
- Report No. 7, Pre-Closing Trial Balance
- Report No. 2, Accrual Worksheet
- SAM Section [7962](#)
- [Chart of Accounts Crosswalk](#) (Finance, FI\$Cal Resources for Accounting web page)
- DOF [eLearning YE – Report 8](#)
- SCO Year-End Financial Reports Procedure Manual (Budgetary/Legal)
- Year-End Reports Checklist

Report No. 8 - Post-Closing Trial Balance

How to Prepare

- Report No. 8 is generated in FI\$Cal.
- **Navigation:** Main Menu>FI\$Cal Processes>FI\$Cal Report>GL Reports>Post-Closing Trial Balance.
- **Parameters:** Business Unit, Fund Tree, Fund Node, Ledger, As of Date.
- **BUDLEGAL** ledger must be used for the Post-Closing Trial Balance to be submitted to the SCO as part of the year-end reports package.

Post Closing Trial Balance

Run Control ID 1234 Report Manager Process Monitor Run

Report Request Parameters | Find | View All First 1 of 1 Last

*Business Unit 1234 Roll up to Parent Fund

*Fund Tree FUND_GOV_CLASS Include 996 Adjustment Period

*Fund Node ALL_FUNDS

*Ledger BUDLEGAL

*As of Date 06/30/20XX

Report No. 8 - Post-Closing Trial Balance

How to Prepare (continued)

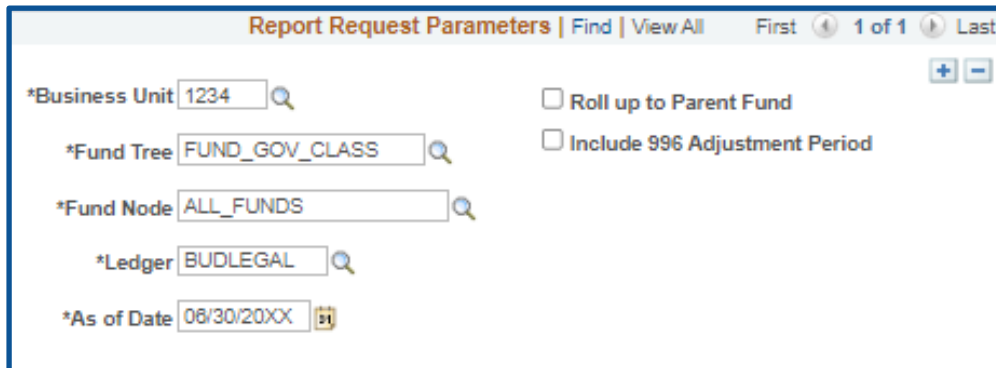
- In order to display all the Funds, use a Fund Tree of “FUND_GOV_CLASS” and a Fund Node of “ALL_FUNDS”.
- To select individual funds, use a Fund Tree of “FUND_CLASS_TYPE” and select the desired fund.

The screenshot shows the 'Post Closing Trial Balance' report interface. At the top, there is a breadcrumb navigation: Favorites > Main Menu > FISCAL Processes > FISCAL Report > GL Reports > Post-Closing Trial Balance. Below the title, the 'Run Control ID' is 1234. There are links for 'Report Manager' and 'Process Monitor', and a 'Run' button. A 'Report Request Parameters' section contains the following fields: '*Business Unit' (1234), '*Fund Tree' (FUND_CLASS_TYPE), '*Fund Node' (0001), '*Ledger' (BUDLEGAL), and '*As of Date' (06/30/20XX). There are also checkboxes for 'Roll up to Parent Fund' (checked) and 'Include 996 Adjustment Period' (unchecked). Navigation controls for 'Find | View All' and 'First 1 of 1 Last' are visible.

Report No. 8 - Post-Closing Trial Balance

How to Prepare (continued)

- If Roll up to Parent Fund is selected, all the sub-fund amounts will be rolled-up and displayed at the parent fund level.
 - If it is not selected, the amounts will not be rolled-up and will be displayed at the sub-fund level.
- For funds with sub-funds, run the report with and without the Roll Up to Parent Fund selected.
- SCO Requires:
 - A separate set of year-end financial reports for each sub-fund
 - A consolidated report for funds with multiple sub-funds



Report Request Parameters | Find | View All | First 1 of 1 Last

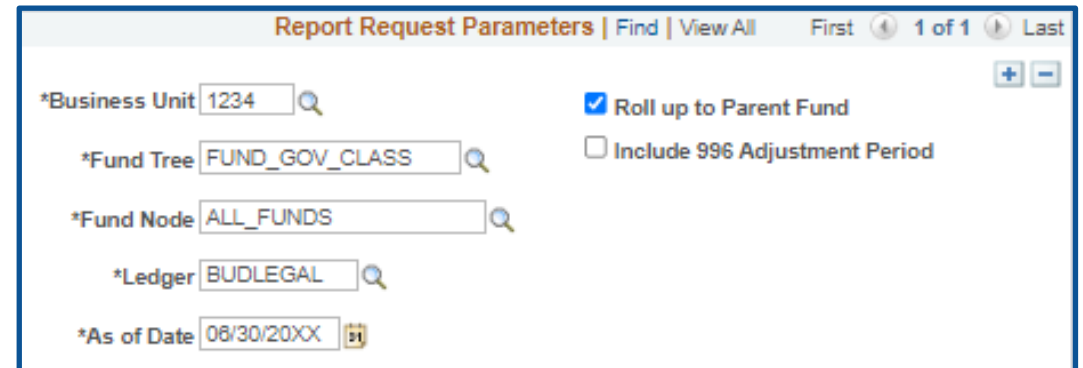
*Business Unit Roll up to Parent Fund

*Fund Tree Include 996 Adjustment Period

*Fund Node

*Ledger

*As of Date



Report Request Parameters | Find | View All | First 1 of 1 Last

*Business Unit Roll up to Parent Fund

*Fund Tree Include 996 Adjustment Period

*Fund Node

*Ledger

*As of Date

Report No. 8 - Post-Closing Trial Balance

How to Validate

- 1) Review report header information, including the As of Date.
- 2) Validate the Business Unit, Fund Number, and Fund Name.
- 3) Adjustment Period 998 must be included in the report.
- 4) The report must be ordered in Uniform Codes Manual (UCM) values.

REPORT 8 - POST-CLOSING TRIAL BALANCE				
Department of Training - 1234				
Fund 4321				
Fiscal Year 20XX-XX				
As of 06/30/20XX				
Business Unit: 1234 - Department of Training		Report ID: RPTGL069		
Fund: 4321 - Training Support Fund		Run Date: 8/9/20XX		
Subfund:		Run Time: 17:33:04		
		Adjustment Period: 998		
		Ledger: BUDLEGAL		
GLAN	ACCOUNT TITLE	DEBITS	CREDITS	
1110	General Cash - CTS Accounts	90.00		
1130	Revolving Fund Cash	188,289.14		

Report No. 8 - Post-Closing Trial Balance

How to Validate (continued)

5) Validate asset and liability account balances to the Accrual Worksheet, Report No. 2.

Report No. 8

GLAN	ACCOUNT TITLE	DEBITS	5	CREDITS
1110	General Cash - CTS Accounts	90.00		
1130	Revolving Fund Cash	188,289.14		
1190	Cash on Hand	100.00		
1311	AR - Abatements	10,201.06		
1312	AR - Reimbursements	2,205.00		
1319	AR - Other	450.93		
1410	Due From Other Funds	2,451,007.33		
1420	Due From Approps - Same Fund	11,269,849.46		
1600	Provision For Deferred AR			450.93
1710	Expense Advances	636.42		
1730	Prepay to Other Funds/Approps	498,705.76		
3010	Accounts Payable			1,484,665.91
3114	Due to Other Funds - Current			164,956.15
3115	Due to Other Approps-Same Fund			10,950,289.67
3290	Due to Other Govt. Entities			395.27
3420	Unearned Reimbursements			900,000.00
3730	Uncleared Collections			90.00
5330	Reserve - Prepaid Items			450,000.00

Report No. 2

DEPARTMENT OF TRAINING (1234)											
TRAINING SUPPORT FUND (4321)											
REPORT NO. 2 ACCRUAL WORKSHEET											
JUNE 30, 20XX											
ACCOUNTS REFER TO THE UNIFORM CODES MANUAL OR CHART OF ACCOUNTS CROSSWALK	General	Revolving	Cash on	Accounts Receivable				Due From Other	Expense	Prepayments	Accounts
	Cash	Fund Cash	Hand in	Abatements	Reimb	Revenue	Other	Funds/Appns	Advances	To Other	Accounts
	1110	1130	1190	1311	1312	1313	1315/1319	1400	1710	1730	3010
TOTAL	90.00	188,289.14	100.00	10,201.06	2,205.00	0.00	450.93	13,720,856.79	636.42	498,705.76	(1,484,665.91)

Report No. 8 - Post-Closing Trial Balance

Important Notes and Tips

- 6) There should only be one of the following Fund Balance accounts on the report:
 - GL 5530 – Fund Balance-Unappropriated (non-shared fund)
 - GL 5540 – Fund Balance-Retained Earnings (non-shared proprietary fund)
 - GL 5570 – Fund Balance-Clearing (shared fund)
- For shared funds, GL 65 account will close to Fund Balance and not appear on the Report No. 8.
- For non-shared funds, GL 65 will appear on Report No. 8. The balance represents Cash In State Treasury and should reconcile to SCO's GL 1140 account balance.
- Fund balance is the excess of assets over liabilities. Normally, the ending fund balance on the Report No. 8 should have zero or a credit balance.
- SCO will refer to Report No. 8 and its supporting documentation to obtain additional information that may help resolve any Report No. 7 discrepancies.

Report No. 8 - Post-Closing Trial Balance

Important Notes and Tips (continued)

7) Provide a footnote explanation for all GL account balances that are abnormal.

Examples of abnormal balances:

- Asset accounts with credit balances
 - Liability accounts with debit balances
 - Revenue and Transfer In accounts with debit balances
 - Expenditure and Transfer Out accounts with credit balances
-
- GL 1600 (Provisions for Deferred) is normally a credit balance. SCO does not require a footnote for this account.
 - If GL 5530 (Fund Balance-Unappropriated) in a non-shared fund is a debit amount, a footnote explanation is required by SCO.
 - If GL 5570 (Fund Balance-Clearing) in a shared fund is a debit amount, a footnote explanation is not required by SCO.
 - For GL 65, Unapp InterUnit Transfers, provide the following footnote:
 - Non-shared fund footnote - GL 65 (Unapp InterUnit Transfers) is equivalent to GL 1140 (Cash in State Treasury) in the legacy system.

Report No. 14 - Report of Accounts Outside the State Treasury

Report No. 14 - Report of Accounts Outside the State Treasury

Purpose

- Report No. 14, Report of Accounts Outside the State Treasury (STD. 445), reports all accounts outside of the Centralized State Treasury System.
- Provides the account title and account number, account type, purpose, name and address of depository and branch, authority, and bank balance on June 30, for any account in which state money is deposited, as defined by Government Code Section [16305.2](#) and [SAM Section 7975](#), and which is not in the Centralized State Treasury.

Report No. 14 - Report of Accounts Outside the State Treasury

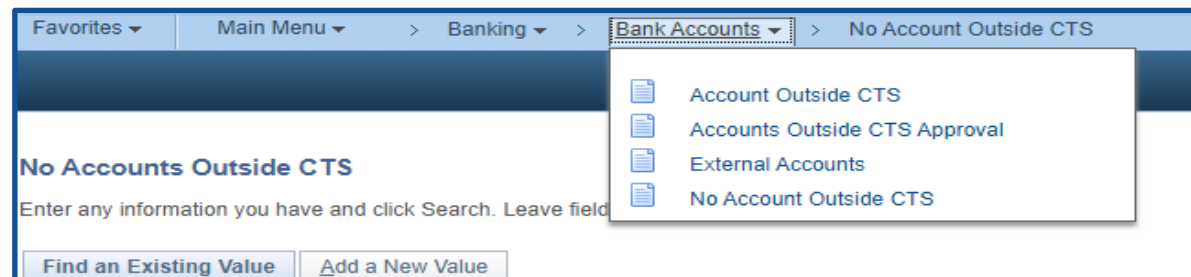
Reference Documents

- Government Code Section [16305.2](#)
- SAM Sections [7975](#) and [8002](#)
- DOF [eLearning YE – Report No. 14](#)
- Job Aid FISCAL.529 – Report of Accounts Outside the State Treasury
- [STO Accounts Outside the Treasury System and Collateral Requirements](#)
- Year-End Reports Checklist

Report No. 14 - Report of Accounts Outside the State Treasury

How to Prepare

- Submit Report No. 14, STD. 445 to STO and SCO electronically through the FI\$Cal system by August 31, 2023. (Note: Agencies no longer submit a Report No. 14 directly to SCO. Report No. 14 must be submitted through FI\$Cal.)
 - **Navigation:** Main Menu>Banking>Bank Accounts



- STO Instruction guide: <https://www.treasurer.ca.gov/inside/divisions/ctsmmd/accounts.asp>

Report 14 - Report of Accounts Outside the State Treasury

How to Prepare

- All agencies/departments with accounts outside the treasury must submit a Report No. 14 annually via the FI\$Cal system, stating the balances as of June 30th and complete all other fields in the report for each account listed.
- If no accounts exist outside the CTS, see the No Accounts Outside of CTS procedure (slide 172).


STATE OF CALIFORNIA - STATE TREASURER'S OFFICE
 REPORT OF ACCOUNTS OUTSIDE
 THE STATE TREASURY
 STD. 445 (REV. 4/2001)

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:			
						991234567			
DEPARTMENT NAME & ADDRESS Department of Training, 678 East Street, Sacramento CA 95814						BUSINESS UNIT 4321		FOR FISCAL YEAR ENDED June 30, 20XX	
(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	
Electronic Funds Transfer and Descriptive Transactions Account No. 659-6-98012	Checking	Accept credit card payments.	First Interstate Bank P.O. Box 3666 Terminal Annex Los Angeles, CA 90051	Approved by DOF On 10-22-98	\$0.00		X		
Electronic Funds Transfer Account No. 1489-4-80550	Checking	Collect registration fees from Rental car companies	Bank of America 900 8th Street Sacramento, CA 95814	Approved by DOF On 10-02-92	N/A Closed on 07-20-19		X		
Change Order Accounting	Checking	Field Office use account to obtain change from Bank of America	Bank of America 900 8th Street Sacramento, CA 95814	Approved by DOF On 10-15-92	\$10,000		X		
Deposit Management System Account No. 1489-6-80578	Savings	Daily Collection transfer for Field Offices and Auto Clubs	Bank of America 900 8th Street Sacramento, CA 95814	Approved by DOF On 06-16-93	\$0.00		X		

(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) U.R. Dunne, Accounting Officer		EMAIL ADDRESS ur.dunne@training.ca.gov	TELEPHONE NUMBER 916-555-1234
SIGNATURE (DEPARTMENT HEAD OR DESIGNEE) 	TYPE OR PRINT NAME & TITLE The Boss, Accounting Chief	DATE SIGNED 20XX-07-01	TELEPHONE NUMBER 916-445-0000

Report No. 14 - Report of Accounts Outside the State Treasury

How to Prepare (Cont.)

Accounts Outside CTS

Navigation: Main Menu>Banking>Bank Accounts>Accounts Outside CTS

- 1) Click “Find an Existing Value” or “Add a New Value” to add a new account outside of CTS.
- 2) Use the magnifying glass to search for the Bank Name.
- 3) Enter Bank Account Number.

The screenshot shows the 'Accounts Outside CTS' web interface. At the top, there is a breadcrumb trail: Favorites > Main Menu > Banking > Bank Accounts > Account Outside CTS. Below this, the title 'Accounts Outside CTS' is displayed with a red '1' next to it. There are two buttons: 'Find an Existing Value' and 'Add a New Value'. The form contains several input fields: 'Business Unit' with the value '1234' and a magnifying glass icon; 'Bank Name' with the value 'Bank of America, N.A.' and a magnifying glass icon with a red '2' next to it; 'Bank Account Number' with the value '123456789' and a red '3' next to it; and 'Sub Agency' which is empty. An 'Add' button is located below the form. At the bottom of the form, there is a footer with the text 'Find an Existing Value | Add a New Value'.

Report No. 14 - Report of Accounts Outside the State Treasury

How to Prepare (Cont.)

Accounts Outside CTS

Enter all required fields:

- Authority (options "DOF" or "Statutory")
- DOF Approval Date
- Authority Attachment (upload)
- Account Type (select from drop down)
- Bank Account Number
- Account Title
- Bank Address
- Tax ID
- Purpose
- Statement Date (6/30/20XX)
- Account Status (options "Close" or "Open")
- Balance (as of June 30)
- Contact Information (Name, Email, Phone)
- Collateralization (options "Yes" or "No")

5) Attach the account's bank statement as of June 30.

6) Click "Submit". The Approval Status changes to "Pending".

Accounts outside CTS

Business Unit: 1234 Sub Agency: [Search]

*Authority: DOF DOF Approval Date: 10/02/1992

Bank Name: Bank of America, N.A. Bank Account Status: [Search]

*Account Type: Checking Account Statement Date: [Search]

*Bank Account Number: 123456789

Account Title: Electronic Funds Transfer

*Bank Address: 900 8th Street Sacramento CA 95814 *Tax ID: 987654321 Authority Attachment (0)

Purpose: Collect registration fees from rental car companies

Account Details											
Sel	6	Statement Date	Approval Status	Bank Account Status	Balance	Contact Name	Contact Email	Contact Phone	Collateralization	Title	5
1	<input type="checkbox"/>	06/30/20XX	Open	Close	0.00	UR Dunne	ur.dunne	916/446-0	No	Staff Administrative Ana	Attachment Attachment (0)

Submit Delete

Save Refresh Add Update/Display Correct History

Report No. 14 - Report of Accounts Outside the State Treasury

How to Prepare (Cont.)

No Accounts Outside CTS

Navigation: Main Menu>Banking>Bank Accounts> No Accounts Outside CTS

- 1) "Add" or "Find an Existing Value", depending if the user created a Report No.14 in FI\$Cal before.
- 2) Enter Business Unit (BU) number.
- 3) Click "Search" or "Add".

The screenshot shows the 'No Accounts Outside CTS' form. At the top, there are two buttons: 'Find an Existing Value' and 'Add a New Value'. The 'Add a New Value' button is highlighted with a red box. Below the buttons, there are input fields for 'Business Unit' (containing '1234') and 'Sub Agency'. At the bottom left, there is an 'Add' button, also highlighted with a red box.

The screenshot shows the 'No Accounts Outside CTS' form. At the top, there are two buttons: 'Find an Existing Value' and 'Add a New Value'. The 'Find an Existing Value' button is highlighted with a red box. Below the buttons, there is a 'Search Criteria' section with a dropdown arrow. Underneath, there are input fields for 'Business Unit' (containing '1234') and 'Sub Agency' (containing 'begins with'). There are also checkboxes for 'Correct History' (checked) and 'Case Sensitive'. At the bottom, there are buttons for 'Search' (highlighted with a red box), 'Clear', 'Basic Search', and 'Save Search Criteria'.

Report No. 14 - Report of Accounts Outside the State Treasury

How to Prepare (Cont.)

No Accounts Outside CTS

- 4) Click "+" to "Add" a new entry/statement.

No Account Outside CTS

No Account Outside CTS

Business Unit 1234 Sub Agency

*Tax ID

Personalize Find View All									
First 1-5 of 5 Last									
Sel	Statement Date	Approval Status	Contact Name	Contact Email	Contact Phone	No Account Outside CTS	Title	Approval History	
<input type="checkbox"/>	06/30/2020	Approved	Martha Romaso	martha.romaso@dof.ca.gov	916 4453434 x2834	Yes	Staff Administrative Analyst	Approval History	<input type="button" value="+"/>
<input type="checkbox"/>	06/30/2019	Approved	Chhealy Puth	chhealy.puth@dof.ca.gov	9164453434 x2173	Yes	Staff Administrative Analyst	Approval History	<input type="button" value="+"/>
<input type="checkbox"/>	06/30/2018	Approved	Winnie Leung	winnie.leung@dof.ca.gov	9164453434 x2143	Yes	Staff Administrative Analyst	Approval History	<input type="button" value="+"/>
<input type="checkbox"/>	06/30/2017	Approved	Winnie Leung	winnie.leung@dof.ca.gov	916 4453434 ext. 2143	Yes	Staff Administrative Analyst	Approval History	<input type="button" value="+"/>
<input type="checkbox"/>	06/30/2016	Approved	Winnie Leung	winnie.leung@dof.ca.gov	916/445-3434	Yes		Approval History	<input type="button" value="+"/>

Report No. 14 - Report of Accounts Outside the State Treasury

How to Prepare (Cont.)

No Accounts Outside CTS

- 5) Enter new fields for:
- Statement Date (6/30/20XX)
 - Contact Name
 - Contact Email
 - Contact Phone
 - Select “Yes” for No Account Outside CTS
 - Contact's Title

The screenshot shows a web application interface with a table of account records. The table has the following columns: Sel, Statement Date, Approval Status, Contact Name, Contact Email, Contact Phone, No Account Outside CTS, Title, and Approval History. The first row is highlighted in red, indicating it is the current record being edited. Below the table, there are buttons for 'Submit', 'Delete', 'Save', 'Return to Search', 'Refresh', 'Add', 'Update/Display', and 'Correct History'. The 'Submit' button is highlighted in red.

Sel	Statement Date	Approval Status	Contact Name	Contact Email	Contact Phone	No Account Outside CTS	Title	Approval History
<input type="checkbox"/>	06/30/20XX	Open	UR Dunne	ur.deunne@training.c	916/445-0000	Yes	Staff Administrative Analyst	Approval History + -
<input type="checkbox"/>	06/30/2021	Approved	Martha Romaso	martha.romaso@dof.ca.gov	9164453434x2834	Yes	Staff Administrative Analyst	Approval History +
<input type="checkbox"/>	06/30/2020	Approved	Martha Romaso	martha.romaso@dof.ca.gov	916 4453434 x2834	Yes	Staff Administrative Analyst	Approval History +
<input type="checkbox"/>	06/30/2019	Approved	Chhealy Puth	chhealy.puth@dof.ca.gov	9164453434 x2173	Yes	Staff Administrative Analyst	Approval History +
<input type="checkbox"/>	06/30/2018	Approved	Winnie Leung	winnie.leung@dof.ca.gov	9164453434 x2143	Yes	Staff Administrative Analyst	Approval History +

- 6) Click “Submit”. The Approval Status changes to “Pending”.

Report No. 14 - Report of Accounts Outside the State Treasury

How to Approve

The agency/department head or designee is required to certify and approve Report No. 14.

Navigation: Main Menu>Banking>Bank Accounts>Accounts Outside CTS Approval

- 1) Enter BU or click the magnifying glass to search for BU number.
- 2) “Accounts Outside of CTS” check box:
 - Check Box for “Accounts Outside CTS” for BU’s with any accounts outside CTS
 - Uncheck Box for “Accounts Outside CTS” for BU’s with no accounts outside of CTS
- 3) Click “Pending” in the “Approval Status” list.
- 4) Click “Search” for the listing of “Accounts Outside CTS” or “No Accounts Outside CTS”.
- 5) Select the checkbox next to the account
- 6) Enter the Approver's Title and Phone Number.
- 7) Click “Accept”.
- 8) Click “OK” on the pop-up to certify.
- 9) Click Generate Report 14. Report 14 will display.

Accounts Outside CTS Approval

Search Criteria

*Business Unit Sub Agency Account Outside CTS *Approval Status

Bank Name Bank Account

Statement Date From To Account Type

Search Results

No Account Outside CTS Personalize | Find | View All | First 1 of 7 Last

Statement Date	BU	Title	Approval Status
06/30/20XX	1234	Associate Administrative Analyst	Pending

Select All Deselect All

5

Message

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). By clicking on OK you are agreeing to this language. (0,0)

Report No. 14 - Report of Accounts Outside the State Treasury

Important Notes and Tip

- All agencies/departments must electronically submit Report No. 14 through FI\$Cal.
- Only one Report No. 14 is submitted per agency/department, not per fund.
- Copies of the original document and the supporting documentation used to prepare Report No. 14 should be retained by the agency/department for audit and record-keeping purposes.
- Agencies/Departments will periodically review the accounts outside the CTS during the fiscal year to ensure compliance with Finance approval and/or legal authority.
- If the accounts remain the same as the prior year submission, the only requirement will be to update the balances, upload the bank statements, and update the statement date.
- If an account has been closed in the reporting fiscal year, the processor must close the account in FI\$Cal.
- If a new account has been opened in the reporting fiscal year, the processor will need to add the new account in FI\$Cal.

Report No. 14 - Report of Accounts Outside the State Treasury

Important Notes and Tips (Cont.)

- If Report No. 14 is submitted without a defined Departmental Approver in FI\$Cal, the system will reject the submission and display an error message requesting the end user to identify an Approver via Identity Self Service (ISS).
- Both "No Account Outside CTS" and "Accounts Outside CTS" Report No. 14 submissions cannot be submitted prior to July 1. If a report is submitted earlier than July 1, the system will reject the submission with a message stating that the report should not be submitted prior to July 1.
- Before submission of the report, please ensure that the Departmental Approver who approved the submission last year is still working for your agency/department and still has that designation. If there is a new designated Approver, please ensure that the Approver has the required role/access in FI\$Cal to approve the submission. Not doing so may result in a time-consuming case with the FI\$Cal Service Center (FSC) to clear submissions for agencies/departments that do not have active approvers in the system.

**Report No.15 -
Reconciliation of Agency Accounts with
Transactions per State Controller**

Report No.15 - Reconciliation of Agency Accounts with Transactions per State Controller

Purpose

- Report No. 15, Reconciliation of Agency Accounts with Transactions per State Controller, provides a reconciliation of the agency's/department's revenue and expenditure accounts.
- The detailed revenue, expenditure, reimbursements, transfer in, and transfer out accounts are summarized to the appropriate GL accounts and are reconciled with transactions per the State Controller's Office (SCO).

Report No.15 - Reconciliation of Agency Accounts with Transactions per State Controller

Reference Documents

Current Year Reports

- SCO Agency Reconciliation Report (Tab Run) and/or the DFQ_GL_15_SCO_Ending_Balance query
- Report No. 2, Accrual Worksheet
- Report No. 3, Adjustments to Controller's Accounts
- Report No. 4, Statement of Revenue
- Report No. 5, Final Reconciliation of Controller's Accounts with Final Budget Report/Agency Records
- Report No. 6, Final Budget Report
- Report No. 7, Pre-Closing Trial Balance
- Final Period 998 SCO/Agency Reconciliation Worksheet as of June 30

Prior Year Report

- Report No. 15, Reconciliation of Agency Accounts with Transactions Per State Controller (Prior Year)

Other Reference Documents

- SAM Section [7976](#)
- [Chart of Accounts Crosswalk](#) (Finance, FI\$Cal Resources for Accounting web page)
- DOF [eLearning YE – Report No. 15](#)
- Prior Year Accrual Summary Report for Fiscal Year 2022-23 (SCO website)
- SCO Year-End Financial Reports Procedure Manual (Budgetary/Legal)
- Year-End Reports Checklist
- FISCAL.240 - Year End Report 15 - Reconciliation of State Agency Accounts with SCO Transactions

Report No.15 - Reconciliation of Agency Accounts with Transactions per State Controller

Exercise

Prepare and Review Report No.15

Report No.15 - Reconciliation of Agency Accounts with Transactions per State Controller

How to Prepare

- A)** Enter the “Transactions Per State Controller” amounts from the “Expend/Revenue” column’s ending balance as of June 30 from either of the following reports:
- The SCO Agency Reconciliation Report (SCO Tab Run) (**same sign**)
 - The DFQ_GL_15_SCO_ENDING_BALANCE query (FI\$Cal) (**same sign**)

From SCO Agency Reconciliation Report (Tab Run)

1MAIL CODE: 1234 STATE CONTROLLERS OFFICE PAGE NO: 13202
 REPORT NO: FC-320-01-P AGENCY RECONCILIATION REPORT PROCESS DATE: 06-30-20XX CY
 AGENCY: 1234 DEPT OF TRAINING PERIOD ENDING 06-30-20XX CY

FUND	YR	REF/ITM DATE	FEDERAL CATALOG POSTING REF	CA PG EL COM TSK T	SOURCE	ACCT	DATE LAST ACT	ENACTMENT YEAR CHAPTER ADVANCES	ENCUMBRANCE STATUTE EXPEND/REVENUE	REVERSION AVAIL/UNREALIZED
4321000	20XX	CY 001		10	D		06-21-20XX	CY		
		ITEM DESC	B/A IT. 1234-001-0001					1 XX/XX	06-30-20XX	06-30-20XX
			6770-STATE BUDGET						CY	CY
			BEGIN BALANCE			21,344,000.00-			16,379,192.95	4,964,807.05-
						150,000.00				150,000.00
06-02-20XX	CY	24-JE	0049395 BR-2						4.33	4.33
06-06-20XX	CY	38-CPF0038392	1234/00003840-00000437						20,182.29	20,182.29
06-08-20XX	CY	38-CPF0038799	1234/00003835-00000439						9.00	9.00
06-10-20XX	CY	38-CPF0039417	1234/00003880-00000441						26.00	26.00
06-13-20XX	CY	38-CPF0039670	1234/00003881-00000442						8.00	8.00
06-13-20XX	CY	38-CPF0039671	1234/00003882-00000442						17.80	17.80
06-13-20XX	CY	38-CPF0039672	1234/00003883-00000442						16,957.00	16,957.00
06-15-20XX	CY	38-CPF0040492	1234/00003911-00000444						48,471.92	48,471.92
06-15-20XX	CY	38-CPF0040493	1234/00003915-00000444						5,700.00	5,700.00
06-15-20XX	CY	38-CPF0040495	1234/00003924-00000444						171.96	171.96
06-17-20XX	CY	38-CPF0041052	1234/00003887-00000445						67,531.64	67,531.64
06-20-20XX	CY	38-CPF0041490	1234/00003993-00000446						35.00	35.00
06-21-20XX	CY	38-CPF0042071	1234/00003999-00000447						18,382.50	18,382.50
06-21-20XX	CY	38-CPF0042076	1234/00003999-00000447						16,556,690.39	4,637,309.61-
			ENDING BALANCE			21,194,000.00-			16,556,690.39	4,637,309.61-

To Report No. 15

Appropriations	Per State Controller 06/30/XX CY
	(A)
Item 1234-001-4321 Chapter XX/XX, FY 20XX/XX CY	Step A SCO Tab Run
Program 10, State Budget	16,556,690.39

Report No.15 - Reconciliation of Agency Accounts with Transactions per State Controller

How to Prepare (continued)

- B)** Enter the reversal of “Prior Year Adjustments to SCO Accounts” amounts from prior year’s Report No. 15’s Adjustments to SCO Accounts (Column E) (**opposite sign**).

AGENCY 1234 - DEPARTMENT OF TRAINING FUND 4321 - TRAINING SUPPORT FUND RECONCILIATION OF AGENCY ACCOUNTS WITH TRANSACTIONS PER STATE CONTROLLER FISCAL YEAR ENDING JUNE 30, 20XX CY		
To Current Year Report No. 15	Appropriations	Adjustments To SCO Accounts (B) <i>Step B</i> <i>PY Report 15</i>
Item 1234-001-4321 Chapter XX/XX, FY 20XX/XX CY		
Program 10, State Budget		
Program 15, Financial Information System for California		
Item 1234-001-4321 Chapter XX/XX, FY 20XX/XX PY		
Program 10, State Budget		
Program 15, Financial Information System for California		
Program 20, State Audits and Evaluations		
Program 30, Statewide Accounting Policies, Consulting and Training		
Program 32, Department of Justice Legal Services		
Program 37, Local Government Audits and Review		
Program 40.01, Administration		
Program 40.02, Administration-Distributed		
Program 99, Clearing Account		
Category 90, Reimbursements		
		57,501.26
		-900,000.00

AGENCY 1234 - DEPARTMENT OF TRAINING FUND 4321 - TRAINING SUPPORT FUND CONCILIATION OF AGENCY ACCOUNTS WITH TRANSACTIONS PER STATE CONTROLLER FISCAL YEAR ENDING JUNE 30, 20XX PY		
From Prior Year Report No. 15	Appropriations	Adjustments To SCO Accounts (E)
Item 1234-001-4321 Chapter XX/XX, FY 20XX/XX PY		
Program 10, State Budget		
Program 15, Financial Information System for California		
Program 20, State Audits and Evaluations		
Program 30, Statewide Accounting Policies, Consulting and Training		
Program 32, Department of Justice Legal Services		
Program 37, Local Government Audits and Review		
Program 40.01, Administration		
Program 40.02, Administration-Distributed		
Program 99, Clearing Account		
Category 90, Reimbursements		
		57,501.26
		-57,501.26
		900,000.00

Report No.15 - Reconciliation of Agency Accounts with Transactions per State Controller

How to Prepare (continued)

- C) Enter the reversal of the “Prior Year Accruals” amounts from prior year’s Report No. 15 Accruals (Column F) (**opposite sign**).

AGENCY 1234 - DEPARTMENT OF TRAINING FUND 4321 - TRAINING SUPPORT FUND RECONCILIATION OF AGENCY ACCOUNTS WITH TRANSACTION FISCAL YEAR ENDING JUNE 30, 20XX CY	
To Current Year Report No. 15	Appropriations
	Accruals (C)
Item 1234-001-4321 Chapter XX/XX, FY 20XX/XX CY	Step C PY Report 15
Program 10, State Budget	
Program 15, Financial Information System for California	
Item 1234-001-4321 Chapter XX/XX, FY 20XX/XX PY	
Program 10, State Budget	-2,901,530.82
Program 15, Financial Information System for California	-429,647.79
Program 20, State Audits and Evaluations	-1,188,311.63
Program 30, Statewide Accounting Policies, Consulting and Training	-564,601.08
Program 32, Department of Justice Legal Services	13,308.18
Program 37, Local Government Audits and Review	-826,288.96
Program 40.01, Administration	-770,091.22
Program 40.02, Administration-Distributed	769,975.18
Program 99, Clearing Account	5,464,186.02
Category 90, Reimbursements	3,017,531.62

AGENCY 1234 - DEPARTMENT OF TRAINING FUND 4321 - TRAINING SUPPORT FUND RECONCILIATION OF AGENCY ACCOUNTS WITH TRANSACTIONS PER STATE CONTROL FISCAL YEAR ENDING JUNE 30, 20PY	
From Prior Year Report No. 15	Appropriations
	Accruals (F)
Item 1234-001-4321 Chapter XX/XX, FY 20PY/PY	
Program 10, State Budget	2,901,530.82
Program 15, Financial Information System for California	429,647.79
Program 20, State Audits and Evaluations	1,188,311.63
Program 30, Statewide Accounting Policies, Consulting and Training	564,601.08
Program 32, Department of Justice Legal Services	-13,308.18
Program 37, Local Government Audits and Review	826,288.96
Program 40.01, Administration	770,091.22
Program 40.02, Administration-Distributed	-769,975.18
Program 99, Clearing Account	-5,464,186.02
Category 90, Reimbursements	-3,017,531.62

Report No.15 - Reconciliation of Agency Accounts with Transactions per State Controller

How to Prepare (continued)

- D)** Enter the reversal of any “Prior Year Corrections Made by SCO” amounts from current year’s Report No. 5, “Reverse Prior Year Corrections Made by Controller’s Office” row (**same sign**).

Note: Check the “Prior Year Accrual Summary Report” on the SCO website to verify if your department has corrections made by SCO.

Appropriations To Report No. 15	Corrections Made by Controller's (D)
Item 1234-001-4321 Chapter XX/XX, FY 20XX/XX CY	Step D <i>Report 5 or SCO's PY Accrual Summary Report</i>
Program 10, State Budget	
Program 15, Financial Information System for California	
Program 20, State Audits and Evaluations	
Program 30, Statewide Accounting Policies, Consulting and Training	
Program 32, Department of Justice Legal Services	
Program 37, Local Government Audits and Review	
Program 40.01, Administration	
Program 40.02, Administration-Distributed	
Program 99, Clearing Account	
Category 90.10, Reimbursements to 6770 -State Budget	
Category 90.15, Reimbursements to 6775 -Financial Info Sys	
Category 90.20, Reimbursements to 6780 -State Audits & Eval	
Category 90.30, Reimbursements to 6785 -Statewide Acct Policies	
Category 96, SCIF Deposit	
Category 97, ORF Advance	
Category 98, Advance to SRF - Other	

From Report No. 5

FINAL RECONCILIATION OF CONTROLLER'S ACCOUNTS WITH FINAL BUDGET REPORT/AGENCY RECORDS STD 573		REPORT NO. 5 JUNE 30, 20XX CY
AGENCY: 1234 DEPT OF TRAINING		
FUND: 4321000 TRAINING SUPPORT FUND		
FY: 20XX CY ITEM: 001		
CHAPTER NO. XX/XX	ITEM NO. 1234-001-4321	APPROPRIATION
	EXPENDITURES	BALANCE
JUNE 30 ACCOUNT BALANCE PER STATE CONTROLLER'S RECORDS	33,656,262.29	-2,434,031.95
REVERSE PRIOR YEAR ADJUSTMENTS TO CONTROLLER'S ACCOUNTS		
REVERSE PRIOR YEAR EXPENDITURES/REIMBURSEMENTS ACCRUED		
REVERSE PRIOR YEAR CORRECTIONS MADE BY CONTROLLER'S OFFICE		



Report No.15 - Reconciliation of Agency Accounts with Transactions per State Controller

How to Prepare (continued)

- E) Enter the “Current Year Adjustments to SCO Accounts” amounts from current year’s Report No. 3, Form 576 B (**same sign**).

To Report No. 15

AGENCY 1234 - DEPARTMENT OF TRAINING FUND 4321 - TRAINING SUPPORT FUND RECONCILIATION OF AGENCY ACCOUNTS WITH TRANSACTIONS PER STATE CONTROLLER FISCAL YEAR ENDING JUNE 30, 20XX CY	
Appropriations	Adjustments To SCO Accounts
	(E)
Item 1234-001-4321 Chapter XX/XX, FY 20XX/XX CY	Step E Report 3
Program 10, State Budget	
Program 15, Financial Information System for California	
Program 20, State Audits and Evaluations	
Program 30, Statewide Accounting Policies, Consulting and Training	
Program 32, Department of Justice Legal Services	
Program 37, Local Government Audits and Review	
Program 40.01, Administration	
Program 40.02, Administration-Distributed	
Program 99, Clearing Account	-1,186.95

From Report No. 3, Form 576 B

REPORT NO. 3 Form 576 B (Rev. 3/10)													Adjustments to Controller's Accounts		
SCO USE ONLY													June 30, 20XX CY		
Document No.	C C Y Y M M D D						Agency					Page <u>2</u> of <u>2</u>			
B															
Agency Name and Number Department of Training (1234)						Fund Name and Number Training Support Fund (4321)									
Name of Contact Person, Title U.R. Dunne, Accounting Officer						Telephone Number 123-4567		Email Address UR.Dunne@training.ca.gov			Enter on Report 15 (Column E)				
APPROPRIATION AND REVENUE ACCOUNT TITLES	FY	M	REF/ITEM	CAT	PGM	ELE	COMP	TASK	T	SOURCE FUND	B	S C O	REVENUE/OBJECT	AMOUNT	D C
CLEARING ACCOUNT	20XX CY		001		99					D				1,186.95	C



Report No.15 - Reconciliation of Agency Accounts with Transactions per State Controller

How to Prepare (continued)

- F)** Enter the “Current Year Accruals” amounts from the Report No. 2’s “Net Total Accruals Per Agency” column (**opposite sign**).
- G)** The “Total” column G is equal to the sum of columns A through F. All Clearing Account (Program 99) balances must equal to zero in column G.

To Report No. 15

Appropriations	Accruals	TOTAL
	(F)	(G)
Item 1234-001-4321	<i>Step F</i>	<i>Calculated</i>
Chapter XX/XX, FY 20XX/XX CY	<i>Report 2</i>	<i>Field</i>
Program 10, State Budget	3,810,786.77	20,367,477.16
Program 15, Financial Information System for California	2,117,081.67	3,188,615.70
Program 20, State Audits and Evaluations	1,511,718.59	9,287,991.40
Program 30, Statewide Accounting Policies, Consulting and Training	1,070,953.06	5,824,243.13
Program 32, Department of Justice Legal Services	73,958.92	158,976.05
Program 37, Local Government Audits and Review	1,947,983.36	9,545,521.38
Program 40.01, Administration	1,541,657.77	8,269,605.88
Program 40.02, Administration-Distributed	-1,541,657.77	-8,269,605.88
Program 99, Clearing Account	-9,524,369.29	0.00

From Report No. 2

	NET TOTAL ACCRUALS PER AGENCY
CHAPTER XX/XX	
Item 1234-001-4321	
Program 10, State Budget	(3,810,786.77)
Program 15, Financial Information System for Ca	(2,117,081.67)
Program 20, State Audits and Evaluations	(1,511,718.59)
Program 30, Statewide Acct Policies, Consulting & Train	(1,070,953.06)
Program 32, Department of Justice Legal Services	(73,958.92)
Program 37, Local Government Audits and Review	(1,947,983.36)
Program 40.01, Administration	(1,541,657.77)
Program 40.02, Administration-Distributed	1,541,657.77
Program 99, Clearing Account	9,524,369.29



Report No.15 - Reconciliation of Agency Accounts with Transactions per State Controller

How to Prepare (continued)

H) Enter “Appropriation Expenditures (9000)” amounts from the Report No. 6’s Budgetary Expenditures column (**same sign**). This amount must agree with the GL 9000 amount on Report 7.

To Report No. 15

From Report No. 6

Appropriations	Approp. Expend (9000) (H)
Item 1234-001-4321	
Chapter XX/XX, FY 20XX/XX CY	
Program 10, State Budget	20,367,477.16
Program 15, Financial Information System for California	3,188,615.70
Program 20, State Audits and Evaluations	9,287,991.40
Program 30, Statewide Accounting Policies, Consulting and Training	5,824,243.13
Program 32, Department of Justice Legal Services	158,976.05
Program 37, Local Government Audits and Review	9,545,521.38
Program 40.01, Administration	8,269,605.88
Program 40.02, Administration-Distributed	-8,269,605.88

Budget Period	Program	Appropriation Description	Prior Year	Budgetary	Balance
Appropriation	Expenditures	Encumbrance/Allocated Encumbrance	Encumbrance Reversals	Expenditures	
REGULAR APPROPRIATIONS					
20XX CY	10	State Budget		<i>Enter on Report 15 (Column H)</i>	
-21,194,000.00	20,081,420.29	286,056.87	0.00	20,367,477.16	-826,522.84
20XX CY	15	Financial Information System f			
-3,217,000.00	3,188,615.70	0.00	0.00	3,188,615.70	-28,384.30
20XX CY	20	State Audits & Evaluations			
-11,819,000.00	9,212,293.06	75,698.34	0.00	9,287,991.40	-2,531,008.60
20XX CY	30	Statewide Actg Policies, Consul			
-6,475,000.00	5,781,076.43	43,166.70	0.00	5,824,243.13	-650,756.87
20XX CY	32	Department of Justice Legal Se			
-359,000.00	158,976.05	0.00	0.00	158,976.05	-200,023.95
20XX CY	37	Local Gov Audits & Review			
-12,378,000.00	9,096,120.77	449,400.61	0.00	9,545,521.38	-2,832,478.62
20XX CY	40.01	Administration			
-8,298,000.00	8,208,217.85	61,388.03	0.00	8,269,605.88	-28,394.12
20XX CY	40.02	Administration - Distributed			
8,298,000.00	-8,208,217.85	-61,388.03	0.00	-8,269,605.88	28,394.12

Report No.15 - Reconciliation of Agency Accounts with Transactions per State Controller

How to Prepare (continued)

- I) Enter “Reimbursements (8100)” amounts from the Report No. 6’s Scheduled Reimbursements line, Budgetary Expenditures column (**same sign**). This amount must agree with the GL 8100 amount on Report No. 7.

To Report No. 15

Appropriations	Reimbursements (8100) (I)
Item 1234-001-4321 Chapter XX/XX, FY 20XX/XX CY	Step I Report 6
Program 10, State Budget	
Program 15, Financial Information System for California	
Program 20, State Audits and Evaluations	
Program 30, Statewide Accounting Policies, Consulting and Training	
Program 32, Department of Justice Legal Services	
Program 37, Local Government Audits and Review	
Program 40.01, Administration	
Program 40.02, Administration-Distributed	
Program 99, Clearing Account	
Category 90.10, Reimbursements to 6770 -State Budget	-2,336,488.46
Category 90.15, Reimbursements to 6775 -Financial Info Sys	-3,188,615.70
Category 90.20, Reimbursements to 6780 -State Audits & Eval	-5,835,775.54
Category 90.30, Reimbursements to 6785 -Statewide Acct Policies	-4,542,863.17

From Report No. 6

SCHEDULED REIMBURSEMENTS				Enter on Report 15 (Column I)	
20XX CY	90.10	State Budget			
2,700,000.00	-2,336,488.46	0.00	0.00	-2,336,488.46	363,511.54
20XX CY	90.15	Financial Information System f			
3,217,000.00	-3,188,615.70	0.00	0.00	-3,188,615.70	28,384.30
20XX CY	90.20	State Audits & Evaluations			
8,161,000.00	-5,835,775.54	0.00	0.00	-5,835,775.54	2,325,224.46
20XX CY	90.30	Statewde Actg Policies, Consul			
5,025,000.00	-4,542,863.17	0.00	0.00	-4,542,863.17	482,136.83



Report No.15 - Reconciliation of Agency Accounts with Transactions per State Controller

How to Prepare (continued)

- J) Enter "Revenue (8000)" amounts from the Report No. 4's Actual Revenues column (**opposite sign**). This amount must agree with the GL 8000 amount on Report No. 7.

To Report No. 15

Appropriations	Revenue (8000) (J)
Revenue 20XX/XX CY - Current Year	
161000, Escheat, Checks, Warrants	
161400, Miscellaneous Revenue	-1,110.46
163000, Settlements/Judgements	-606,318.60
164900, Donations	-3,500.00

From Report No. 4

REPORT 4 - YEAR END STATEMENT OF REVENUE			
Department of Training - 1234			
Fund 4321			
Fiscal Year 20XX-XXCY			
As of 06/30/20XX CY			
Business Unit :	1234 - Department of Training	Report ID :	RPTGL065
Fund :	4321 - Training Support Fund	Run Date :	7/15/20XX
Subfund:		Run Time :	11:44:11
Enactment Year :	20XX CY	Adjustment Period :	998
Account	Description	Actual Revenues	Total
161400	Miscellaneous Revenue	1,110.46	<div style="border: 1px solid red; padding: 5px; color: red; text-align: center;"> Enter on Report 15 (Column J) </div>
163000	Settlements - Other	606,318.60	
164900	Donations	3,500.00	
*Total Fund	4321		610,929.06

Report No.15 - Reconciliation of Agency Accounts with Transactions per State Controller

How to Prepare (continued)

K) Enter “Refunds to Reverted Approp (9891)” amount from the Report No. 7’s Account 9891 (same sign).

To Report No. 15

Appropriations	Reverted Approp (9891)
	(K)
Revenue 20XX/XX PY- Prior Year	
161000, Escheat, Checks, Warrants	
161400, Miscellaneous Revenue	
163000, Settlements/Judgements	
500000, Refunds to Reverted Approps	-51,022.36

From Report No. 7

REPORT 7 - PRE-CLOSING TRIAL BALANCE			
Department of Training - 1234			
Fund 4321			
Fiscal Year 20XX-XX CY			
As of 06/30/20XX CY			
Business Unit:	1234 - Department of Training	Report ID:	RPTGL068
Fund:	4321 - Training Support Fund	Run Date:	8/9/20XX
Subfund:		Run Time:	17:15:54
		Adjustment Period:	998
GLAN	ACCOUNT TITLE	DEBITS	CREDITS
8000	Operating Revenue		611,361.81
8100	Reimbursements		15,875,776.48
9000	Appropriated Expenses	48,355,745.62	
9891	Refunds to Reverted Appropriation		51,022.36*



Report No.15 - Reconciliation of Agency Accounts with Transactions per State Controller

How to Prepare (continued)

- L) Enter the “Statewide Assessments” amount for the Pro Rata and SB 84 Supplementary Pension Assessments posted in the BUDLEGAL ledger (BLL) from the Report No. 7 (COA version) (**same sign**). Only the Administering Agency will record and report Statewide Assessments.

COA GL Accounts:

Pro Rata Assessments:

- 6512400 - Unappropriated Transfers Out - Pro Rata
- 6524000 - Unappropriated Transfers In - Pro Rata

SB 84 Supplementary Pension Assessments:

- 6512500 - Unappropriated Transfers Out - Supplemental Pension

To Report No. 15

Appropriations	Statewide Assessments
	(L)
Statewide Assessments	
BU 9900 - Pro Rata Assessments	500.00
BU 9892 - SB 84 Supplementary Pension Assessments	200.00
TOTAL	700.00

REPORT 7 - PRE-CLOSING TRIAL BALANCE			
Department of Training - 1234			
Fund 4321			
Fiscal Year 20XX-XX			
As of 06/30/20XX			
From Report No. 7 COA			
Business Unit:	1234 - Department of Training	Report ID:	RPTGL157
Fund:	4321 - Training Support Fund	Run Date:	07/20/20XX
		Run Time:	14:11:48
		Adjustment Period:	998
		Ledger:	BUDLEGAL
ACCOUNT	ACCOUNT TITLE	DEBITS	CREDITS
6512400	Unapp Transfers Out-Pro Rata	500.00	
6512500	Unapp Trans Out-Supp Pension	200.00	

Report No.15 - Reconciliation of Agency Accounts with Transactions per State Controller

Important Notes and Tips

- The total of Columns H through L should equal to Report No. 7's corresponding nominal account.

For Administering Agency/Department of a Fund

- Pro Rata and SB 84 Pension Assessments are transfers posted at the fund level. These statewide assessments are displayed within UCM GL 9000 and UCM GL 9998, respectively, on the Report No. 7 for presentation purposes only.
- Column H, "Appropriated Expenditure" GL 9000 + Column L, "Statewide Assessment (*Pro Rata only*)" = Report No. 7's GL 9000.
- These assessment amounts are not appropriated expenditures and will not post to Report No. 6.

Report No.15 - Reconciliation of Agency Accounts with Transactions per State Controller

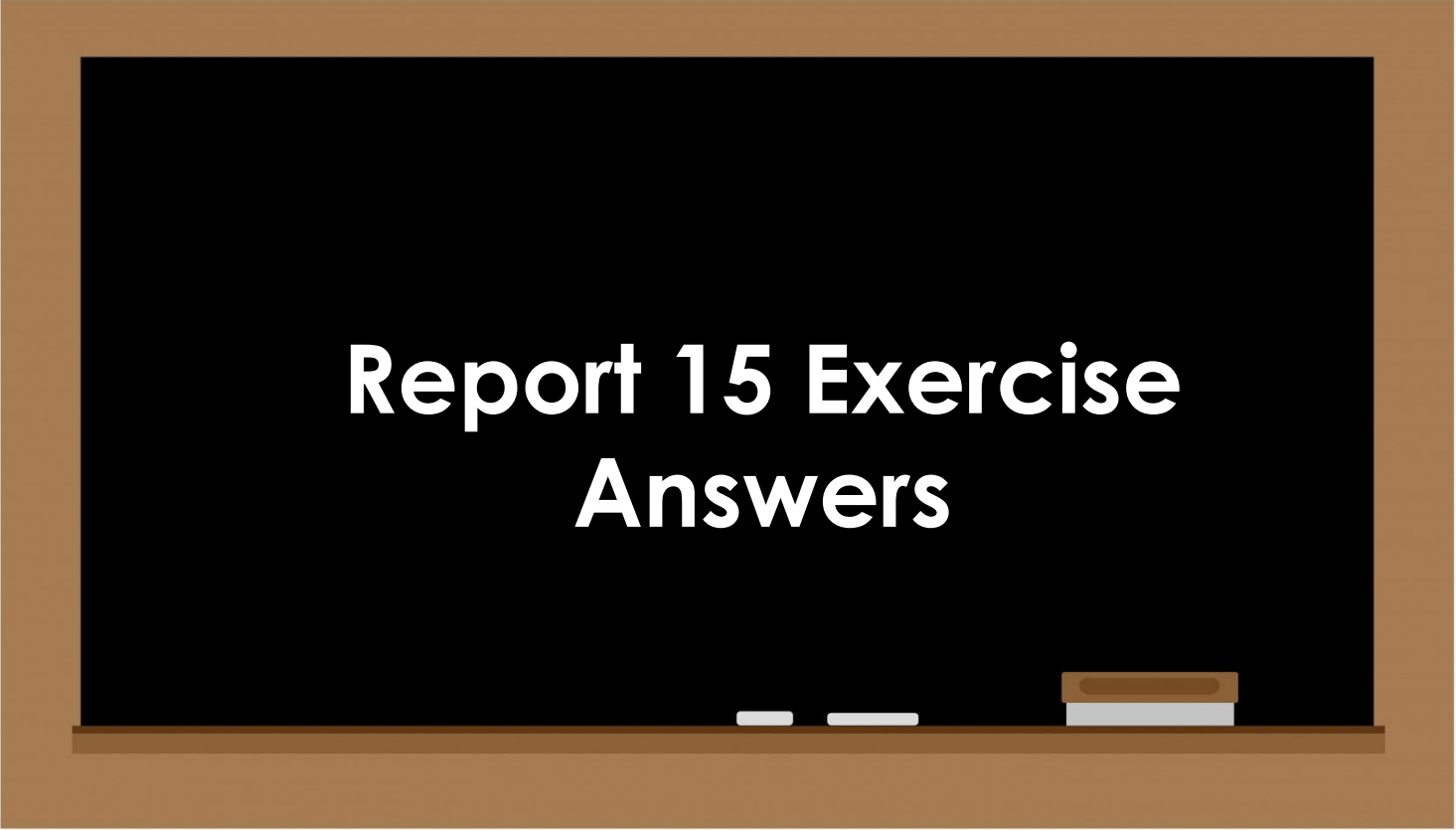
Important Notes and Tips (continued)

- Prepare a separate report for each Governmental Cost Fund and Bond Fund.
- Verify that all totals are correct.
- Add a column to include, if needed:
 - GLAN 9893 - Prior Year Appropriation Adjustments
 - GLAN 9892 - Prior Year Revenue Adjustments
 - GLAN 9811 - Transfer In
 - GLAN 9812 - Transfer Out
- Administering agencies/departments should record the statewide assessment in the "Statewide Assessments" column.
- SCO uses the Report No. 15 to obtain additional information that may help resolve any Report No. 1 and/or Report No. 3 discrepancies.

Report No.15 - Reconciliation of Agency Accounts with Transactions per State Controller – Reference Guide

Appropriations	Transactions Per State Controller 06/30/XX (A)	Reverse Prior Year			Apply Current Year			TOTAL (G)	Transactions per Agency Accounts				
		Adjustments To SCO Accounts (B)	Accruals (C)	Corrections Made by Controller's (D)	Adjustments To SCO Accounts (E)	Accruals (F)	Approp. Expend (9000) (H)		Reimburse-ments (8100) (I)	Revenue (8000) (J)	Refunds to Reverted Approp (9891) (K)	Statewide Assessments (L)	
Item XXXX-001-XXXX, Chpt XX/XX FY XX/XX CY Program 10, State Budget Program 15, Financial Information System for California Program 20, State Audits and Evaluations Program 30, Statewide Accounting Policies, Consulting and Training Program 32, Department of Justice Legal Services Program 37, Local Government Audits and Review Program 40.01, Administration Program 40.02, Administration-Distributed Program 99, Clearing Account Category 90, Reimbursements to 6770, State Budget Category 96, State Comp. Insurance Fund Category 97, Revolving Fund Advance Category 98, Advance to SRF, Other Item XXXX-501-XXXX, Chpt XXX/X FY XX CY Program 10, To Fund Posting on Internet Website Item XXXX-001-XXXX, Chpt XXXX/XX FY XX/XX PY Program 10, State Budget Program 15, Financial Information System for California Program 20, State Audits and Evaluations Program 30, Statewide Accounting Policies, Consulting and Training Program 32, Department of Justice Legal Services Program 37, Local Government Audits and Review Program 40.01, Administration Program 40.02, Administration-Distributed Program 99, Clearing Account Category 90, Reimbursements Category 96-State Comp. Insurance Fund Category 97-Revolving Fund Advance Category 98-Advance to SRF-Other Item XXXX-001-XXXX, Chpt XX/XX FY XX/XX PPY Program 10, State Budget Program 15, Financial Information System for California Program 20, State Audits and Evaluations Program 30, Statewide Accounting Policies, Consulting and Training Program 32, Department of Justice Legal Services Program 37, Local Government Audits and Review Program 40.01, Administration Program 40.02, Administration-Distributed Program 99, Clearing Account Category 90, Reimbursements Category 97-Revolving Fund Advance Revenue 20XX/XX CY, Current Year 161000, Escheat, Chks, Warrants 161400, Miscellaneous Revenue 163000, Settlements/Judgements 164900, Donations Revenue 20XX/XX PY, Prior Year 161000, Escheat, Chks, Warrants 161400, Miscellaneous Revenue 163000, Settlements/Judgements 500000, Refunds to Reverted Approps Statewide Assessments BU 9900 - Pro Rata Assessments BU 9892 - SB 84 Supplementary Pension Assessments TOTAL	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	
<p>SCO Tab Run 6/30/XX</p> <p>- or -</p> <p>the DFQ_GL_15 query "Expend/Rev" Column (Same sign)</p> <p>Exceptions: CY Prepayments -Use "Advances" Column (Same sign)</p>	<p>Prior year Report 15 Column "E" (Opposite sign)</p> <p>Prior year Report 15, Column "F" (Opposite sign)</p> <p>Current year Rpt 5, "Reverse PY Corrections Made by Controller's Office" (Same sign)</p> <p>- or -</p> <p>SCO's "Prior Year Summary Report" (Same sign)</p>	<p>Current year Report 2, "Net Total Accruals Per Agency" Column. (Opposite sign)</p>	<p>Calculated Total of each line Columns A-F. Line Totals should agree with "Transactions for Agency Accounts" in Columns H-K.</p> <p>Program 99 Clearing accounts must net to 0 (zero).</p>	<p>Report 6, Final Budget Report "Budgetary Expenditures" by Program (Same sign)</p> <p>Report 6, Final Budget Report "Budgetary Expenditures" column for Reimbursement lines (Same sign)</p> <p>Report 4, Statement of Revenue, "Actual Revenue" (Opposite sign)</p> <p>Report 7, Pre-Closing Trial Balance (Same sign)</p> <p>Report 7, Pre-Closing Trial Balance (COA Version) (same sign).</p> <p>GLAN: -6512400 -6524000 -6512500</p>	no General Fund								
	S	O	O	S	S	O		S	S	O	S	S	
							calculated						
								Total of each column should be equal to the corresponding GLAN on Pre-Closing Trial Balance (Report 7). Exception - Approp Expend (Column H) plus Pro Rata Statewide Assessments (Column L) equal to GL 9000 on Report 7.					
	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	

Report No.15 - Reconciliation of Agency Accounts with Transactions per State Controller



**Report 15 Exercise
Answers**

Report No.15 - Reconciliation of Agency Accounts with Transactions per State Controller -Answer Sheet

Appropriations	Transactions Per State Controller 06/30/XX (A)	Reverse Prior Year			Apply Current Year			Transactions per Agency Accounts				
		Adjustments To SCO Accounts (B)	Accruals (C)	Corrections Made by Controller's (D)	Adjustments To SCO Accounts (E)	Accruals (F)	TOTAL (G)	Approp. Expend (9000) (H)	Reimbursements (8100) (I)	Revenue (8000) (J)	Refunds to Reverted Approp (9891) (K)	Statewide Assessments (L)
Item 1234-001-4321	Step A											Step L
Chapter XX/XX, FY 20XX/XX CY	SCO Tab Run/ DFQ_GL 15	Step B	Step C	Step D	Step E	Step F	Calculated Field	Step H	Step I	Step J	Step K	Report 7 COA
Program 10, State Budget	16,556,690.39					3,810,786.77	20,367,477.16	20,367,477.16				
Program 15, Financial Information System for California	1,071,534.03					2,117,081.67	3,188,615.70	3,188,615.70				
Program 20, State Audits and Evaluations	7,776,272.81					1,511,718.59	9,287,991.40	9,287,991.40				
Program 30, Statewide Accounting Policies, Consulting and Training	4,753,290.07					1,070,953.06	5,824,243.13	5,824,243.13				
Program 32, Department of Justice Legal Services	85,017.13					73,958.92	158,976.05	158,976.05				
Program 37, Local Government Audits and Review	7,597,538.02					1,947,983.36	9,545,521.38	9,545,521.38				
Program 40.01, Administration	6,727,948.11					1,541,657.77	8,269,605.88	8,269,605.88				
Program 40.02, Administration-Distributed	-6,727,948.11					-1,541,657.77	-8,269,605.88	-8,269,605.88				
Program 99, Clearing Account	9,525,556.24				-1,186.95	-9,524,369.29	0.00					
Category 90.10, Reimbursements to 6770 -State Budget	-1,985,483.45					-351,005.01	-2,336,488.46		-2,336,488.46			
Category 90.15, Reimbursements to 6775 -Financial Info Sys	-2,623,782.24					-564,833.46	-3,188,615.70		-3,188,615.70			
Category 90.20, Reimbursements to 6780 -State Audits & Eval	-5,365,781.13					-469,994.41	-5,835,775.54		-5,835,775.54			
Category 90.30, Reimbursements to 6785 -Statewide Acct Policies	-3,734,589.58					-808,273.59	-4,542,863.17		-4,542,863.17			
Category 96, SCIF Deposit	6,705.76					-6,705.76	0.00					
Category 97, ORF Advance	200,000.00					-200,000.00	0.00					
Category 98, Advance to SRF - Other	42,000.00					-42,000.00	0.00					
Item 1234-501-4321												
Chapter XX/XX, FY 20XX/XX CY												
Program 10, State Budget	41,783.15					61,623.46	103,406.61	103,406.61				
Item 1234-001-4321												
Chapter XX/XX, FY 20XX/XX PY												
Program 10, State Budget	2,795,636.72		-2,901,530.82			1,948.41	-103,945.69	-103,945.69				
Program 15, Financial Information System for California	430,690.27		-429,647.79				1,042.48	1,042.48				
Program 20, State Audits and Evaluations	1,184,413.48		-1,188,311.63			317.63	-3,580.52	-3,580.52				
Program 30, Statewide Accounting Policies, Consulting and Training	617,887.58	-57,501.26	-564,601.08			2,348.04	-1,866.72	-1,866.72				
Program 32, Department of Justice Legal Services	-13,308.18		13,308.18				0.00	0.00				
Program 37, Local Government Audits and Review	795,915.88		-826,288.96			-423.65	-30,796.73	-30,796.73				
Program 40.01, Administration	759,857.95		-770,091.22			-3,619.10	-13,852.37	-13,852.37				
Program 40.02, Administration-Distributed	-759,741.91		769,975.18			3,619.10	13,852.37	13,852.37				
Program 99, Clearing Account	-5,520,085.37	57,501.26	5,464,186.02			-1,601.91	0.00	0.00				
Category 90, Reimbursements	-2,089,565.23	-900,000.00	3,017,531.62				27,966.39		27,966.39			
Item 1234-001-4321												
Chapter XX/XX, FY 20XX/XX PPY												
Program 10, State Budget	-113,474.78		115,821.56				2,346.78	2,346.78				
Program 15, Financial Information System for California	-657.34		657.34				0.00	0.00				
Program 20, State Audits and Evaluations	28,398.66		-14,312.74				14,085.92	14,085.92				
Program 30, Statewide Accounting Policies, Consulting and Training	-6,454.42		7,439.48				985.06	985.06				
Program 32, Department of Justice Legal Services	-26,286.07		26,286.07				0.00	0.00				
Program 37, Local Government Audits and Review	238.29		1,005.32				1,243.61	1,243.61				
Program 40.01, Administration	-21,658.22		23,145.16				1,486.94	1,486.94				
Program 40.02, Administration-Distributed	21,658.22		-23,145.16				-1,486.94	-1,486.94				
Program 99, Clearing Account	287,039.02		-287,039.02				0.00	0.00				
Category 90, Reimbursements	0.00		0.00				0.00					
Revenue 20XX/XX CY - Current Year												
161000, Escheat,Checks, Warrants	0.00						0.00					
161400, Miscellaneous Revenue	-910.46						-1,110.46			-1,110.46		
163000, Settlements/Judgements	-606,318.60						-606,318.60			-606,318.60		
164900, Donations	-3,500.00						-3,500.00			-3,500.00		
Revenue 20XX/XX PY- Prior Year												
161000, Escheat,Checks, Warrants							0.00					
161400, Miscellaneous Revenue	-800.00		800.00				0.00					
163000, Settlements/Judgements	-432.75						-432.75			-432.75		
500000, Refunds to Reverted Approps	-51,022.36						-51,022.36				-51,022.36	
Statewide Assessments												
BU 9900 - Pro Rata Assessments							0.00					500.00
BU 9892 - SB 84 Supplementary Pension Assessments							0.00					200.00
TOTAL	31,654,271.58	-900,000.00	2,435,187.51	0.00	-1,186.95	-1,370,687.17	31,817,584.97	48,355,745.62	-15,875,776.48	-611,361.81	-51,022.36	195 700.00

**Report No. 18 –
Statement of Changes in Capital Assets
Group of Accounts**

Report No. 18 – Statement of Changes in Capital Assets Group of Accounts

Purpose

Report No. 18, Statement of Changes in Capital Assets Groups of Accounts, accounts for changes resulting from capital asset acquisitions and dispositions of capital assets during the fiscal year.

Report No. 18 must be prepared for *each fund*, except for Fiduciary Funds.

Report No. 18 will detail the changes from the prior-year ending period to the current period capital asset account balances. (See SAM Section [8670.2](#)).

Report No. 18 – Statement of Changes in Capital Assets Group of Accounts

Reference Documents

- Job Aid FISCal.231 – Year-End Report No. 18 - Statement of Changes in Capital Assets
- GL Trial Balance Report (ZGL061) the Departmental Adjustment Ledger
- Asset History Sheet Summary report from the Asset Management (AM) module
- Report No. 18, Statement of Changes in Capital Assets Group of Accounts (Prior Year)
- SAM Sections [7977](#), [8652](#), and [8670.2](#)
- [Chart of Accounts Crosswalk](#) (Finance, FI\$Cal Resources for Accounting web page)
- DOF [eLearning YE-Report No. 18](#)
- SCO Year-End Financial Reports Procedure Manual (Budgetary/Legal)
- Year-End Reports Checklist

Report No. 18 - Statement of Changes in Capital Assets Group of Accounts

How to Prepare

Report No. 18 is generated in FI\$Cal.

Navigation: Main Menu > FI\$Cal Processes > FI\$Cal Report > GL Reports > Changes in Capital Asset

Parameters: Business Unit and As Of Date

Favorites > Main Menu > FI\$Cal Processes > FI\$Cal Report > GL Reports > Changes in Capital Asset

Statement of Changes in Capital Assets

Run Control ID: Changes_in_Capital_Assets Report Manager Process Monitor Run

Report Request Parameters

*Business Unit: 1234

Fund:

Account:

As Of Date: 06/30/20XX

Roll up to Parent Fund

Save Notify Add Update/Display

Report No. 18 – Statement of Changes in Capital Assets Group of Accounts

How to Prepare (continued)

Process List: check the box for “Statement of Capital Assets” for UCM values.

Note: Do not select the "SCO M5" versions of these reports. These report versions are for SCO use only and should not be used for year-end reporting.

Process Scheduler Request

User ID 10033261 Run Control ID 1234

Server Name Run Date 04/22/20xx

Recurrence Run Time 11:24:11AM

Time Zone

Select	Description	Process Name	Process Type	*Type	*Format	Distribution
<input checked="" type="checkbox"/>	Changes in Capital Assets	ZZ_GL_ASTRPT	BI Publisher	Web <input type="button" value="v"/>	PDF <input type="button" value="v"/>	Distribution
<input type="checkbox"/>	SCO M5 Change in Capital Asset	ZZ_GL_CAPAST	BI Publisher	Web <input type="button" value="v"/>	PDF <input type="button" value="v"/>	Distribution
<input type="checkbox"/>	Changes in Cap Assets COA	ZZ_GL_CAP_AS	BI Publisher	Web <input type="button" value="v"/>	PDF <input type="button" value="v"/>	Distribution
<input type="checkbox"/>	SCO M5 Change in Cap Asset COA	ZZ_GL_CP_COA	BI Publisher	Web <input type="button" value="v"/>	PDF <input type="button" value="v"/>	Distribution

OK Cancel

Report No. 18 – Statement of Changes in Capital Assets Group of Accounts

How to Validate

- 1) Review report header information, including the As of date.
- 2) Validate the BU, Fund number, and Fund title.
- 3) Account numbers and titles must be in Legacy UCM values.

REPORT 18 – STATEMENT OF CHANGES IN CAPITAL ASSETS				
Department of Training - 1234				
Fund 4321				
Fiscal Year 20XX-XX				
As of 06/30/20XX				
Business Unit: 1234 - Department of Training Fund: 4321 - Training Support Fund Subfund:			Report ID: RPTGL075 Run Date: 08/01/20XX Run Time: 15:45:00	
Account – Description	Beginning Balance	Additions	Deductions	Ending Balance
Tangible Assets				
2341 - Equipment	2,033,432.55	452,067.51	0.00	2,485,500.06

Report No. 18 – Statement of Changes in Capital Assets Group of Accounts

How to Validate (Cont.)

4A) Use the AM module report to validate Report No. 18.

- The Asset History Sheet Summary report from AM module provides asset detail data for total additions, deductions, and beginning balances reported on the Report No. 18.
- Load the **Asset History Table** before running the **Asset History Sheet Summary Report**.

Report No. 18 – Statement of Changes in Capital Assets Group of Accounts

How to Validate (Cont.)

4B) Load the **Asset History Table** before running the **Asset History Sheet Summary Report**

- **Navigation:** Main Menu>Asset Management>Financial Reports >Load Reporting Tables>Asset History Report Tbl
- **Parameters:** Business Unit, Book Name, From Fiscal Year, and Thru Fiscal Year
- **Book Name:** CAPITAL
- **Process List:** Click on box to select “Load Asset History Table”

Asset History Report Tbl

Run Control ID 1234 Report Manager Process Monitor **Run**

Language English

Load AM History Table

Business Unit 1234 From Account

Book Name CAPITAL To Account

From Fiscal Year 20XX Category

Thru Fiscal Year 20XX Appropriation Reference

Low Value Switch Fund

Process Scheduler Request

User ID 10001271 Run Control ID Asset_History_Report

Server Name Run Date 04/15/2021

Recurrence Run Time 5:45:09PM **Reset to Current Date/Time**

Time Zone

Process List

Select	Description	Process Name	Process Type	*Type	*Format	Distribution
<input checked="" type="checkbox"/>	Load Asset History Table	AMASHIST	SQR Report	Web	PDF	Distribution
<input type="checkbox"/>	AM Load Depreciation History	AMLDDPHI	SQR Process	Web	PDF	Distribution

Report No. 18 – Statement of Changes in Capital Assets Group of Accounts

How to Validate (Cont.)

4C) Run the Asset History Sheet Summary report after the Asset History Table is loaded:

Navigation: Main Menu>Asset Management>Financial Reports>Asset Details>History

Process Scheduler Request: Click on the box “Asset History Sheet Summary” report

Select	Description	Process Name	Process Type	*Type	*Format	Distribution
<input type="checkbox"/>	Asset History Sheet by Categ.	AMDE1000	BI Publisher	Web	PDF	Distribution
<input type="checkbox"/>	Asset History Sheet by Account	AMDE1001	BI Publisher	Web	PDF	Distribution
<input checked="" type="checkbox"/>	Asset History Sheet Summary	AMDE1002	BI Publisher	Web	PDF	Distribution
<input type="checkbox"/>	Depreciation History	AMDE1101	BI Publisher	Web	PDF	Distribution
<input type="checkbox"/>	Special Depreciation History	AMDE1102	BI Publisher	Web	PDF	Distribution

Report No. 18 – Statement of Changes in Capital Assets Group of Accounts

How to Validate (Cont.)

Example of the Asset History Sheet Summary report

ORACLE		PeopleSoft Asset Management											
		Asset History Sheet Summary											
Report ID:	AMDE1002												
Business Unit:	1234	From Fiscal Year:	20XX	Period:	1								
Asset Book:	CAPITAL	Thru Fiscal Year:	20XX	Period:	12								
Account:	1605000	Equipment											
Asset	Description	In_Serv	Depr.Mth	UL	Cost	Additions	Retirements	Recategor	Apprec	Acc.Depr	Deprec	NBV	NBV Prv.Yr
000000000603	EqualLogic PS600E Storage Arra	05/01/2001	Strt Line	60	17,361.00	0.00	0.00	0.00	0.00	17,361.00	0.00	0.00	0.00
000000000651	EqualLogic PS600E Storage Arra	06/26/2002	Strt Line	60	9,712.38	0.00	0.00	0.00	0.00	9,712.38	0.00	0.00	0.00
000000000742	Mail System	06/30/2003	Strt Line	60	24,949.51	0.00	0.00	0.00	0.00	24,949.51	0.00	0.00	0.00
000000001732	Cisco Switch	07/01/2005	Strt Line	60	78,005.00	0.00	0.00	0.00	0.00	78,005.00	0.00	0.00	0.00
000000001743	Copier- Xerox 4110	07/01/2005	Strt Line	60	44,350.00	0.00	0.00	0.00	0.00	44,350.00	0.00	0.00	0.00
000000001744	Copier- Xerox 4110	07/01/2005	Strt Line	60	44,350.00	0.00	0.00	0.00	0.00	44,350.00	0.00	0.00	0.00
000000001758	Server- Poweredge 2950 (12GB R	07/01/2005	Strt Line	60	8,143.00	0.00	0.00	0.00	0.00	8,143.00	0.00	0.00	0.00
000000001961	Fortigate 400 Security Bundle	09/27/2007	Strt Line	60	9,854.00	0.00	0.00	0.00	0.00	9,854.00	0.00	0.00	0.00
000000001962	Fluke Network Analyzer	09/27/2007	Strt Line	60	5,736.00	0.00	0.00	0.00	0.00	5,736.00	0.00	0.00	0.00
000000002633	Fluke Network Analyzer	05/27/2008	Strt Line	60	29,821.43	0.00	0.00	0.00	0.00	29,821.43	0.00	0.00	0.00

Report No. 18 – Statement of Changes in Capital Assets Group of Accounts

How to Validate (Cont.)

Report No. 18

Account – Description	Beginning Balance	Additions	Deductions	Ending Balance
	4	4	4	
Tangible Assets				
2341 - Equipment	2,033,432.55	452,067.51	0.00	2,485,500.06

4D) Validate Report No. 18 to Asset History Sheet Summary report.

Asset History Sheet Summary

Business Unit: 1234	From Fiscal Year: 20XX	Period: 1
Asset Book: CAPITAL	Thru Fiscal Year: 20XX	Period: 12
Account: 1605000	Equipment	

Asset	Description	In_Serv	Depr.Mth	UL	Cost	Additions	Retirements	Recategor	Apprec	Acc.Depr	Deprec	NBV	NBV Prv.Yr
000000010457	Nexus 9300 with 48p 10/25G SFP	03/04/2022	StrtLine	60	0.00	39,287.02	0.00	0.00	0.00	2,619.13	2,619.13	36,667.89	0.00
000000010460	Catalyst 9500 24x1/10/25G and	03/04/2022	StrtLine	60	0.00	28,286.66	0.00	0.00	0.00	1,885.78	1,885.78	26,400.88	0.00
000000010469	DNA Advantage 5 Year License	03/04/2022	StrtLine	60	0.00	14,245.70	0.00	0.00	0.00	949.71	949.71	13,295.99	0.00
000000010474	10GBASE-LR SFP Module, Enterpr	03/04/2022	StrtLine	60	0.00	5,444.46	0.00	0.00	0.00	362.96	362.96	5,081.50	0.00
Total Account:	1605000	Equipment			2,033,432.55	452,067.51	0.00	0.00	0.00	189,265.39	20,949.86	655,981.26	522,819.15

Report No. 18 – Statement of Changes in Capital Assets Group of Accounts

How to Validate (Cont.)

- 5) The Beginning Balance on Report No. 18 must match the Ending Balance of the prior year's Report No. 18.

Any differences must be documented and explained in the Report No. 18 Statement of Changes in Capital Assets, Beginning Balance Differential Report which can be found at https://www.sco.ca.gov/ard_reporting.html

Report No. 18 (Current Year)				
Account – Description	Beginning Balance	Additions	Deductions	Ending Balance
Tangible Assets				
2341 - Equipment	2,033,432.55	452,067.51	0.00	2,485,500.06
Intangible Assets				
2411 - Computer Software - Amortizabl	2,726,441.23	93,770.08	0.00	2,820,211.31
Fund: 4321	<u>4,759,873.78</u>	<u>545,837.59</u>	<u>0.00</u>	<u>5,305,711.37</u>
Sub Fund:				

Report No. 18 (Prior Year)				
Account – Description	Beginning Balance	Additions	Deductions	Ending Balance
Tangible Assets				
2341 - Equipment	1,781,371.30	252,061.25	0.00	2,033,432.55
Intangible Assets				
2411 - Computer Software - Amortizabl	2,650,667.04	75,774.19	0.00	2,726,441.23
Fund: 4321	<u>4,432,038.34</u>	<u>327,835.44</u>	<u>0.00</u>	<u>4,759,873.78</u>
Sub Fund:				

Report No. 18 – Statement of Changes in Capital Assets Group of Accounts

**Example of
Report No. 18
Beginning
Balance
Differential
Report**

Agency Name and Number
5 Statement of Changes in Capital Assets Group of Accounts (Report 18)
Beginning Balance Differential Report
Fund Name and Number
As of June 30, 20XX

	(1) Prior Year Ending Balance	(2) Current Year Beginning Balance	(3) Difference	Breakdown of Difference:					(9) Restatement Amount (should agree to the difference calculated)
				(4) Assets unreported in the prior year	(5) Non-capitalizable assets reported as capital assets in the prior year	(6) Transfers from other departments (at historical cost/book value)	(7) Other amounts that make up the difference (provide description): prior year asset classification was incorrect	(8) Other amounts that make up the difference (provide description): Incorrect entry was made in current year balance	
Tangible Assets			\$ -						\$ -
Land (2310)	1,200,000	1,000,000	(200,000.00)				(200,000)		(200,000)
Buildings (2321)	1,661,000	1,861,000	200,000.00				200,000		200,000
Improvements Other Than Buildings (2331)	505,000	535,000	30,000.00					30,000	30,000
Equipment (2341)	335,600	325,600	(10,000.00)		(1,000)	5,000		(14,000)	(10,000)
Construction Work in Progress (2350)			-						-
Infrastructure - Depreciable (2362)			-						-
Intangible Assets									
Computer Software - Amortizable (2411)	129,000	125,000	(4,000.00)		(4,000)				(4,000)
Land Use Rights - Amortizable (2412)	100,000	100,000	-						-
Patents, Copyrights, and Trademarks - Amortizable (2413)	50,000	50,000	-						-
Other Intangible Assets - Amortizable (2414)			-						-
Land Use Rights - Non-Amortizable (2422)			-						-
Patents, Copyrights, and Trademarks - Non-Amortizable (2423)			-						-
Other Intangible Assets - Non-Amortizable (2424)			-						-
Internally Generated Intangible Assets in Progress (2430)	847,602	867,602	20,000.00	20,000					20,000
Total	4,828,202	4,864,202	36,000	20,000	(5,000)	5,000	0	16,000	36,000

Report Instructions:

- Col. 1 - Enter Ending Balance from Prior Year Report 18.
- Col. 2 - Enter Beginning Balance from Current Year Report 18.
- Col. 3 - Compute difference between current year beginning balance and prior year ending balance.
Research posting and source documents to identify and explain the difference.
- Col. 4 - 8 Breakdown and categorize the differences in columns 4 to 8.
- Col. 9 - Compute the sum of columns 4 to 8. The amount should agree with the computed difference in column 3.

Report No. 18 – Statement of Changes in Capital Assets Group of Accounts

How to Validate (Cont.)

6) Reconcile Report No. 18's Beginning Balance, Additions, Deductions, and Ending Balance to the Trial Balance. **(DEPTADJ Ledger)**

➤ **Navigation:** Main Menu>FI\$Cal Process>FI\$Cal Report>GL Reports>Trial Balance Reports

➤ **Parameters:** Unit, Fiscal Year, Fund, DEPTADJ Ledger, To Period, Adjustment Period 998

The screenshot shows the 'Trial Balance Report' interface. At the top, there is a breadcrumb trail: Favorites > Main Menu > FI\$Cal Processes > FI\$Cal Report > GL Reports > Trial Balance Reports. Below this, the 'Trial Balance Report' title is displayed. The 'Run Control ID' is 1234. There are buttons for 'Report Manager', 'Process Monitor', and 'Run'. A 'Report Request Parameter' section contains the following fields: Unit (1234), *Ledger (DEPTADJ), Fiscal Year (20XX), To Period (12), Fund (4321), and To Value (4321). To the right of these parameters is a 'Personalize | Find | View All | [icon]' section with 'First', '1 of 1', and 'Last' options. Below this is an 'Adjustment Period' section with a dropdown menu set to '1' and a value of '998', along with '+' and '-' buttons. At the bottom, there are buttons for 'Save', 'Return to Search', 'Previous in List', 'Next in List', 'Notify', 'Add', and 'Update/Display'.

Report No. 18 – Statement of Changes in Capital Assets Group of Accounts

Report 18		Account – Description	Beginning Balance	Additions 6	Deductions	Ending Balance
Tangible Assets		2341 - Equipment	2,033,432.55	452,067.51	0.00	2,485,500.06
Intangible Assets		2411 - Computer Software - Amortizabl	2,726,441.23	93,770.08	0.00	2,820,211.31
Fund:		4321	4,759,873.78	545,837.59	0.00	5,305,711.37
Sub Fund:						

Trial Balance		ACCOUNT	ACCOUNT_TITLE	BEGINNING BALANCE	DEBITS	CREDITS	ENDING BALANCE
1605000	Equipment	\$2,033,432.55	\$452,067.51	\$0.00	\$2,485,500.06		
1605900	Accum Depreciation - Equipment	(\$1,525,608.75)	\$0.00	\$245,700.15	(\$1,771,308.90)		
1620200	Computer Software - Amortizabl	\$2,726,441.23	\$93,770.08	\$0.00	\$2,820,211.31		
1620290	Accum Amorti - Comp Software	(\$1,665,386.16)	\$0.00	\$418,675.86	(\$2,084,062.02)		
3903000	Fund Balance - Clearing	\$611,102.52	\$0.00	\$0.00	\$611,102.52		
5362399	Capitalized Equipment Purchase	\$0.00	\$0.00	\$452,067.51	(\$452,067.51)		
5362549	Cap Amortiza Intangi Asset Exp	\$0.00	\$0.00	\$93,770.08	(\$93,770.08)		
5424400	Depreciation - Equipment	\$0.00	\$245,700.15	\$0.00	\$245,700.15		
5424900	Amortization -Intangible Asset	\$0.00	\$418,675.86	\$0.00	\$418,675.86		

Report No. 18 – Statement of Changes in Capital Assets Group of Accounts

Important Notes and Tips

- If you need additional information regarding asset additions and deductions, run the following queries:
 - Dfq_AM_01_ASSET_ACCTG_Entry - query for asset accounting entries
 - Dfq_AM_02_Asset_DETAIL - query for asset information detail

- Footnote that any differences between the beginning asset balances and prior year ending balances are documented and explained in the Statement of Changes in Capital Assets Group of Accounts–Report No. 18, Beginning Balance Differential Report per SAM Section [8670.2](#).

- Footnote that the asset ending balances equal the debit balances on Report No. 19 for each asset type per SAM Section [8670.2](#).

Report No. 19 - Statement of Capital Assets Group of Accounts

Report No. 19 - Statement of Capital Assets Group of Accounts

Purpose

Report No. 19, Statement of Capital Assets Group of Accounts, summarizes the information contained in each Report No. 18, Statement of Changes in Capital Assets Group of Accounts as of June 30.

Report No. 19 provides the total of all capital assets (tangible and intangible assets) of an agency/department, and Report No. 18 provides the capital assets for each fund.

Report No. 19 is a consolidation of all information from Report No. 18, whereas an individual Report No. 18 includes the amount of capital assets for a fund only.

Only one Report No. 19 needs to be prepared for each agency/department.

Report No. 19 - Statement of Capital Assets Group of Accounts

Reference Documents

- Job Aid FISCal.230 – Statement of Capital Assets Report (Year-End Report No. 19)
- Report No. 18, Statement of Changes in Capital Assets Group of Accounts
- SAM Sections [7978](#) and [8670.2](#)
- [Chart of Accounts Crosswalk](#) (Finance, FI\$Cal Resources for Accounting web page)
- DOF [eLearning YE-Report No. 19](#)
- SCO Year-End Financial Reports Procedure Manual (Budgetary/Legal)
- Year-End Reports Checklists

Report No. 19 - Statement of Capital Assets Group of Accounts

How to Prepare

Report No. 19 is generated in FI\$Cal.

Navigation: Main Menu>FI\$Cal Processes>FI\$Cal Report>GL Reports>Statement of Capital Assets.

Parameters: Business Unit and Reporting Date.

The screenshot shows the web interface for the 'Statement of Capital Assets' report. The breadcrumb navigation at the top reads: Favorites > Main Menu > FI\$Cal Processes > FI\$Cal Report > GL Reports > Statement of Capital Assets. The main title is 'Statement of Capital Assets'. Below the title, there is a 'Run Control ID' field with the value '1234'. To the right of this are links for 'Report Manager' and 'Process Monitor', and a 'Run' button. A 'Report Request Parameters' section contains four input fields: '*Business Unit' with the value '1234', 'Fund', 'Account', and 'Reporting Date' with the value '06/30/20XX'. At the bottom of the form are buttons for 'Save', 'Return to Search', 'Notify', 'Add', and 'Update/Display'.

Report No. 19 - Statement of Capital Assets Group of Accounts

How to Prepare (continued)

Process List: check the box for “Statement of Capital Assets” for UCM values.

Note: Do not check the "SCO M5" versions of these reports. These report versions are for SCO use only and should not be used for year-end reporting.

Process Scheduler Request

User ID 10033261 Run Control ID 1234

Server Name Run Date 07/25/20XX

Recurrence Run Time 4:05:17PM

Time Zone

Process List

Select	Description	Process Name	Process Type	*Type	*Format	Distribution
<input checked="" type="checkbox"/>	Statement of Capital Assets	ZZ_GL_ASTRT	BI Publisher	Web	PDF	Distribution
<input type="checkbox"/>	SCO M5 Statement of Cap Asset	ZZ_GL_STCAP	BI Publisher	Web	XLS	Distribution
<input type="checkbox"/>	Statement of Cap Assets COA	ZZ_GL_ST_CAP	BI Publisher	Web	XLS	Distribution
<input type="checkbox"/>	SCO M5 Statement Cap Asset COA	ZZ_GL_ST_COA	BI Publisher	Web	PDF	Distribution

Report No. 19 - Statement of Capital Assets Group of Accounts

How To Validate

- 1) Review report header information, including the As of Date.
- 2) Validate the Business Unit
- 3) Account numbers and titles must be in Legacy UCM values.

REPORT 19 – STATEMENT OF CHANGES IN CAPITAL ASSETS		
Department of Training - 1234		
Fiscal Year 20XX-XX		
As Of June 30, 20XX		
Business Unit: 1234 - Department of Training		1
		Report ID: RPTGL076
		Run Date: 08/01/20XX
		Run Time: 08:10:32
CAPITAL ASSETS:	DEBIT BALANCE	CREDIT BALANCE
3		
Tangible Assets		
2341 - Equipment	2,485,500.06	0.00
Intangible Assets		
2411 - Computer Software - Amortizabl	2,820,211.31	0.00
TOTAL CAPITAL ASSETS	5,305,711.37	0.00
INVESTMENT IN CAPITAL ASSETS FROM:		
Fund: 4321	0.00	5,305,711.37
Sub Fund:		
TOTAL INVESTMENT IN CAPITAL ASSETS	0.00	5,305,711.37

Report No. 19 - Statement of Capital Assets Group of Accounts

How to Validate (continued)

- Validate the "Total Investment in Capital Assets" on Report No. 19 to the total of each Report No. 18's total fund ending balance.

Report No. 18

CAPITAL ASSETS:	4 DEBIT BALANCE	CREDIT BALANCE
Tangible Assets 3		
2341 - Equipment	2,485,500.06	0.00
Intangible Assets		
2411 - Computer Software - Amortizabl	2,820,211.31	0.00
TOTAL CAPITAL ASSETS	5,305,711.37	0.00
INVESTMENT IN CAPITAL ASSETS FROM:		
Fund: 4321	0.00	5,305,711.37
Sub Fund:		
TOTAL INVESTMENT IN CAPITAL ASSETS	0.00	5,305,711.37

Report No. 19

Capital Assets:	4 BALANCE	CREDIT BALANCE
Tangible Assets 3		
2341 - Equipment	2,485,500.06	0.00
Intangible Assets		
2411 - Computer Software - Amortizabl	2,820,211.31	0.00
TOTAL CAPITAL ASSETS	5,305,711.37	0.00
INVESTMENT IN CAPITAL ASSETS FROM:		
Fund: 4321	0.00	5,305,711.37
Sub Fund:		
TOTAL INVESTMENT IN CAPITAL ASSETS	0.00	5,305,711.37

Report No. 19 - Statement of Capital Assets Group of Accounts

Important Notes and Tips

The State Controller's Office website has a checklist of agencies/departments required to submit Report No. 18 and 19. The checklist is located at:

https://www.sco.ca.gov/Files-ARD/BudLeg/Checklist_for_Rprt_18_19.pdf

If there are no capital assets to report on Report No. 19, list the report on the General Fund's or main fund's Certification Letter under Special Reports, as required, and indicate:

Report No. 19 – No capital assets to report

Report No. 9 - Analysis of Change in Fund Balance

Report No. 9 - Analysis of Change in Fund Balance

Purpose

- Report No. 9, Analysis of Change in Fund Balance (also known as the Statement of Operations), lists the beginning fund balance for the fiscal year, additions (e.g., revenues), deductions (e.g., expenditures), to determine the ending fund balance.
- This report is required when agencies/departments account for any of the following:
 1. Non-shared non-governmental cost funds
 2. Federal Trust Fund (Fund 0890) & Special Deposit Fund (Fund 0942)
 3. Fiduciary Funds Outside the Centralized Treasury System (Fund 0990)

Report No. 9 - Analysis of Change in Fund Balance

Reference Documents

- Job Aid FISCal.254 - Analysis of Change of Fund Balance Report
- Report No. 7, Pre-Closing Trial Balance
- Report No. 8, Post-Closing Trial Balance
- Report No. 20, Statement of Financial Condition
- SAM Section 7963
- Chart of Accounts Crosswalk (Finance, FI\$Cal Resources for Accounting web page)
- DOF eLearning YE-Report No. 7 and eLearning YE-Report No. 9
- SCO Year-End Financial Reports Procedure Manual (Budgetary/Legal) – refer to Nongovernmental Cost Funds chapter
- Year-End Reports Checklist

Report No. 9 - Analysis of Change in Fund Balance

How to Prepare

- Report No. 9 is generated in FI\$Cal.
- **Navigation:** Main Menu>FI\$Cal Processes>FI\$Cal Report>GL Reports>Analysis of Change in Fund Bal
- **Parameters:** Business Unit, Fund Tree, Fund Node, Ledger, As of Date
- No Data will appear in the report unless BUDLEGAL ledger and year-end close process have been run.

Favorites > Main Menu > FI\$Cal Processes > FI\$Cal Report > GL Reports > Analysis of Change in Fund Bal

Analysis of Change in Fund Balance

Run Control ID Report_9 Report Manager Process Monitor Run

Report Request Parameters Find | View All First 1 of 1 Last

*Business Unit 1234 Roll Up to Parent Fund

*Fund Tree FUND_GOV_CLASS Include 996 Adjustment Period

*Fund Node ALL_FUNDS

*Ledger BUDLEGAL

*As Of Date 06/30/20XX

Save Notify Add Update/Display

Report No. 9 - Analysis of Change in Fund Balance

How to Validate

- 1) Review report header information, including the As of date.
- 2) Validate the BU and Fund number and title.
- 3) Adjustment Period 998 must be included in the report.
- 4) Account numbers and titles must be in Legacy UCM values.
- 5) Reconcile Revenue and Appropriated Expenses account balances to the Pre-Closing Trial Balance (Report No. 7).

Report No.7			
REPORT 7 - PRE-CLOSING TRIAL BALANCE			
Department of Training - 1234			
Fund 0942			
Fiscal Year 20XX-20XX			
As of 06/30/20XX			
Business Unit:	1234 - Department of Training	Report ID:	RPTGL068
Fund:	0942 - Special Deposit Fund	Run Date:	8/20/20XX
Subfund:		Run Time:	14:59:18
		Adjustment Period:	998
		Legder:	BUDLEGAL
GLAN	ACCOUNT TITLE	DEBITS	CREDITS
1110	General Cash - CTS Accounts	122,916.43	
1210	SMIF Deposits	7,605,000.00	
1311	AR - Abatements	42.78	
1410	Due From Other Funds	115,322.90	
3010	Accounts Payable		262,569.70
3114	Due to Other Funds - Current		68,250.68
3115	Due to Other Approps - Same Fund		41,993.16
3290	Due to Other Govt Entities		56,121.62
5530	Fund Balance - Unappropriated		6,165,404.90
65	Unapp InterUnit Transfers	1,381.19	
8000	Revenue		3,952,475.41
9000	Appropriated Expenses	2,702,152.17	
Fund	0942	10,546,815.47	10,546,815.47

Report No.9			
REPORT 9 ANALYSIS OF CHANGE IN FUND BALANCE			
Department of Training - 1234			
Fund 0942			
Fiscal Year 20XX-XX			
As of 06/30/20XX			
Business Unit:	1234 - Department of Training	Report ID:	RPTGL113
Fund:	0942- Special Deposit Fund	Run Date:	8/20/20XX
Subfund:		Run Time:	12:01:10
		Adjustment Period:	998
Account Number	Account Title		Total
5530	Fund Balance - Unappropriated, July 1, 2020		6,165,404.90
8000	Additions:		
	Revenue	3,952,475.41 (a)	
	Total Additions		3,952,475.41
9000	Deductions:		
	Appropriated Expenses	2,702,152.17 (b)	
	Total Deductions		2,702,152.17
	Adjustments to Fund Balance:		
	Total Adjustments		0.00
5530	Fund Balance - Unappropriated, June 30, 2021		7,415,728.14

Report No. 9 - Analysis of Change in Fund Balance

How to Validate (Cont.)

- 6) Beginning Fund Balance must equal the last year's ending fund balance on Report No. 9. Any discrepancies must be footnoted with an explanation of the changes made after the submission of the last year's financial reports.

REPORT 9 ANALYSIS OF CHANGE IN FUND BALANCE Department of Training - 1234 Fund 0942			
Report No.9- Prior Year		Fiscal Year 20XX-XX As of 06/30/20XX	
Business Unit:	1234 - Department of Training	Report ID:	RPTGL113
Fund:	0942- Special Deposit Fund	Run Date:	8/20/20XX
Subfund:		Run Time:	12:01:10
		Adjustment Period:	998
Account Number	Account Title		Total
5530	Fund Balance - Unappropriated, July 1, 2019		6,060,404.90
8000	Additions: Revenue	3,453,475.41	
	Total Additions		3,453,475.41
9000	Deductions: Appropriated Expenses	3,348,475.41	
	Total Deductions		3,348,475.41
	Adjustments to Fund Balance: Total Adjustments		0.00
0942	Fund Balance - Unappropriated, June 30, 2020		6,165,404.90

REPORT 9 ANALYSIS OF CHANGE IN FUND BALANCE Department of Training - 1234 Fund 0942 Fiscal Year 20XX-XX As of 06/30/20XX			
Report No. 9-Current Year			
Business Unit:	1234 - Department of Training	Report ID:	RPTGL113
Fund:	0942- Special Deposit Fund	Run Date:	8/20/20XX
Subfund:		Run Time:	12:01:10
		Adjustment Period:	998
Account Number	Account Title		Total
5530	Fund Balance - Unappropriated, July 1, 2020		6,165,404.90
8000	Additions: Revenue	3,952,475.41 (a)	
	Total Additions		3,952,475.41
9000	Deductions: Appropriated Expenses	2,702,152.17 (b)	
	Total Deductions		2,702,152.17
	Adjustments to Fund Balance: Total Adjustments		0.00
5530	Fund Balance - Unappropriated, June 30, 2021		7,415,728.14

Report No. 9 - Analysis of Change in Fund Balance

How to Validate (Cont.)

7A) Ending Fund Balance must equal to the Fund Balance from current year **Report No. 8**.

Report No. 8			
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	Report ID:	RPTGL069
Fund:	0942 - Special Deposit Fund	Run Date:	8/20/20XX
Subfund:		Run Time:	14:59:18
		Adjustment Period:	998
		Ledger:	BUDLEGAL
GLAN	ACCOUNT TITLE	DEBITS	CREDITS
	1110 General Cash - CTS Accounts	122,916.43	
	1210 SMIF Deposits	7,605,000.00	
	1311 AR - Abatements	42.78	
	1410 Due From Other Funds	115,322.90	
	3010 Accounts Payable		262,569.70
	3114 Due to Other Funds - Current		68,250.68
	3115 Due to Other Approps - Same Fund		41,993.16
	3290 Due to Other Govt Entities		56,121.62
	5530 Fund Balance - Unappropriated		7,415,728.14
	65 Unapp InterUnit Transfers	1,381.19	
Fund	0942	<u>7,844,663.30</u>	<u>7,844,663.30</u>

1 REPORT 9 ANALYSIS OF CHANGE IN FUND BALANCE			
Department of Training - 1234			
Fund 0942			
Fiscal Year 20XX-XX			
As of 06/30/20XX			
Report No. 9		Business Unit:	1234 - Department of Training
		Fund:	0942- Special Deposit Fund
		Subfund:	2
		Report ID:	RPTGL113
		Run Date:	8/20/20XX
		Run Time:	12:01:10
		3 Adjustment Period:	998
Account Number	4 Account Title		Total
5530	Fund Balance - Unappropriated, July 1, 2020		6,165,404.90
8000	Additions:		
	Revenue	3,952,475.41 (a)	
	Total Additions		3,952,475.41
9000	Deductions:		
	Appropriated Expenses	2,702,152.17 (b)	
	Total Deductions		2,702,152.17
	Adjustments to Fund Balance:		
	Total Adjustments		0.00
5530	Fund Balance - Unappropriated, June 30, 2021		7,415,728.14

Report No. 9 - Analysis of Change in Fund Balance

How to Validate (Cont.)

7B) Ending Fund Balance must equal to the Fund Balance shown on **Report No. 20**.

REPORT 20 - STATEMENT OF FINANCIAL CONDITION			
Department of Training - 1234			
Fund 0942			
Fiscal Year 20XX-XX			
As of 06/30/20XX			
Business Unit :	1234 - Department of Training	Report ID :	RPTGL077
Fund :	0942 - Special Deposit Fund	Run Date :	8/23/20XX
Subfund :		Run Time :	14:43:29
		Adjustment Peric	998
Assets			
Account	Account Title		Balance
*65	Unapp InterUnit Transfers		1,381.19
1110	General Cash - CTS Accounts		122,916.43
1210	SMIF Deposits		7,605,000.00
1311	AR - Abatements		42.78
1410	Due from Other Funds		115,322.90
	Total Assets		7,844,663.30
Liabilities & Fund Equity			
Account	Account Title		Balance
3010	Accounts Payable		262,569.70
3114	Due to Other Funds - Current		68,250.68
3115	Due to Other Appropriations- Same Fund		41,993.16
3290	Due to Other Govt Entities		56,121.62
5530	Fund Balance - Unappropriated		7,415,728.14
	Total Liabilities		428,935.16
	Total Fund Equity		7,415,728.14
	Total Liabilities & Fund Equity		7,844,663.30

REPORT 9 ANALYSIS OF CHANGE IN FUND BALANCE			
Department of Training - 1234			
Fund 0942			
Fiscal Year 20XX-XX			
As of 06/30/20XX			
Business Unit:	1234 - Department of Training	Report ID:	RPTGL113
Fund:	0942- Special Deposit Fund	Run Date:	8/20/20XX
Subfund:		Run Time:	12:01:10
		Adjustment Period:	998
Account Number	Account Title		Total
5530	Fund Balance - Unappropriated, July 1, 2020		6,165,404.90
8000	Additions:		
	Revenue	3,952,475.41 (a)	
	Total Additions		3,952,475.41
9000	Deductions:		
	Appropriated Expenses	2,702,152.17 (b)	
	Total Deductions		2,702,152.17
	Adjustments to Fund Balance:		
	Total Adjustments		0.00
5530	Fund Balance - Unappropriated, June 30, 2021		7,415,728.14

Report No. 9 - Analysis of Change in Fund Balance

How to Validate (Cont.)

Federal Trust Fund (0890)

- 1) For Federal Trust Fund-Report No. 9 will not display Beginning Fund Balance and Ending Fund Balance lines since they are always zero balances.

REPORT 9 ANALYSIS OF CHANGE IN FUND BALANCE		
Department of Training - 1234		
Fund 0890		
Fiscal Year 20XX-XX		
As of 06/30/20XX		
Business Unit:	1234 - Department of Training	Report ID: RPTGL113
Fund:	0890- Federal Trust Fund	Run Date: 8/20/20XX
Subfund:		Run Time: 12:01:10
		Adjustment Period: 998
Account Number	Account Title	Total
<i>I - No Beginning Fund Balance line</i>		
8000	Additions: Revenue	153,266,982.74
	Total Additions	153,266,982.74
9000	Deductions: Appropriated Expenses	153,266,982.74
	Total Deductions	153,266,982.74
	Adjustments to Fund Balance: Total Adjustments	0.00
<i>I - No Ending Fund Balance line</i>		

Report No. 9 - Analysis of Change in Fund Balance

How to Validate (Cont.)

Federal Trust Fund (0890)

- 2) Reconcile Revenue and Appropriated Expenses account balances to the **Report No. 7**. In addition, Revenue must equal Appropriated Expenses on **Report No. 7**.
 - Revenue Accruals (A9) may need to be posted in Period 998 to ensure Revenue equals Appropriated Expenses.

REPORT 7 - PRE-CLOSING TRIAL BALANCE Department of Training - 1234			
Fund 0890			
Fiscal Year 20XX-XX			
As of 06/30/20XX			
Business Unit: 1234 - Department of Training		Report ID: RPTGL068	
Fund: 0890 - Federal Trust Fund		Run Date: 8/20/20XX	
Subfund:		Run Time: 14:59:18	
		Adjustment Period: 998	
		Ledger: BUDLEGAL	
GLAN	ACCOUNT TITLE	DEBITS	CREDITS
1110	General Cash - CTS Accounts	28,333.00	
1311	AR - Abatements	132,275.00	
1319	AR - Other	4,501.00	
1410	Due From Other Funds	1,097,845.73	
1510	Due From Federal Government	24,262,392.66	
1600	Provision For Deferred AR		4,501.00*
3010	Accounts Payable		301,754.35
3114	Due to Other Funds - Current		382,503.99
3220	Due to Local Governments		23,885,448.00
3290	Due to Other Govt Entities		1,710,128.00
65	Unapp InterUnit Transfers	758,987.95	
8000	Revenue		153,266,982.74
9000	Appropriated Expenses	153,266,982.74	
Fund	0890	179,551,318.08	179,551,318.08

REPORT 9 ANALYSIS OF CHANGE IN FUND BALANCE Department of Training - 1234		
Fund 0890		
Fiscal Year 20XX-XX		
As of 06/30/20XX		
Report No.9		
Business Unit: 1234 - Department of Training	Report ID:	RPTGL113
Fund: 0890- Federal Trust Fund	Run Date:	8/20/20XX
Subfund:	Run Time:	12:01:10
	Adjustment Period:	998
Account Number	Account Title	Total
<i>I - No Beginning Fund Balance line</i>		
8000	Additions:	
	Revenue	153,266,982.74
	Total Additions	153,266,982.74
9000	Deductions:	
	Appropriated Expenses	153,266,982.74
	Total Deductions	153,266,982.74
Adjustments to Fund Balance:		
Total Adjustments		0.00
<i>I - No Ending Fund Balance line</i>		

Report No. 9 - Analysis of Change in Fund Balance

How to Validate (Cont.) Federal Trust Fund (0890)

- 3) Since Revenue equals Appropriated Expenses, there will not be a fund balance amount displayed on **Report No. 9** and **Report No. 8**.

REPORT 8 - POST-CLOSING TRIAL BALANCE			
Department of Training - 1234			
Fund 0890			
Fiscal Year 20XX-XX			
As of 06/30/20XX			
Business Unit:	1234 - Department of Training	Report ID:	RPTGL069
Fund:	0890 - Federal Trust Fund	Run Date:	8/20/20XX
Subfund:		Run Time:	14:59:18
		Adjustment Period:	998
		Ledger:	BUDLEGAL
GLAN	ACCOUNT TITLE	DEBITS	CREDITS
1110	General Cash - CTS Accounts	28,333.00	
1311	AR - Abatements	132,275.00	
1319	AR - Other	4,501.00	
1410	Due From Other Funds	1,097,845.73	
1510	Due From Federal Government	24,262,392.66	
1600	Provision For Deferred AR		4,501.00 *
3010	Accounts Payable		301,754.35
3114	Due to Other Funds - Current		382,503.99
3220	Due to Local Governments		23,885,448.00
3290	Due to Other Govt Entities		1,710,128.00
65	Unapp InterUnit Transfers	758,987.95	
Fund		0890	
		26,284,335.34	26,284,335.34

III - No Fund Balance is displayed

REPORT 9 ANALYSIS OF CHANGE IN FUND BALANCE			
Department of Training - 1234			
Fund 0890			
Fiscal Year 20XX-XX			
As of 06/30/20XX			
Business Unit:	1234 - Department of Training	Report ID:	RPTGL113
Fund:	0890 - Federal Trust Fund	Run Date:	8/20/20XX
Subfund:		Run Time:	12:01:10
		Adjustment Period:	998
Account Number	Account Title		Total
<i>I - No Beginning Fund Balance line</i>			
8000	Additions:		
	Revenue	153,266,982.74	
	Total Additions		153,266,982.74
9000	Deductions:		
	Appropriated Expenses	153,266,982.74	
	Total Deductions		153,266,982.74
Adjustments to Fund Balance:			
Total Adjustments			0.00
<i>I - No Ending Fund Balance line</i>			

Report No. 9 - Analysis of Change in Fund Balance

Important Notes and Tips

- For non-shared funds, the 65 account will not appear in Report No. 9 as it does not close out to fund balance.
- Fund 0890, Report No. 9 must have zero Beginning and Ending Fund Balance.
- Beginning fund balance must equal the ending fund balance from the previous year's Report No. 9.
- If your agency/department made entries that changed the previous year's ending fund balance reported to SCO, the beginning fund balance and prior year adjustment accounts on Report No. 9 must be footnoted to explain the difference.
- SCO will refer to the Report No. 9 to obtain additional information that may help resolve any Report No. 7 discrepancies.

Report No. 13 - Report of Expenditures of Federal Funds

Report No. 13 - Report of Expenditures of Federal Funds

Purpose

- Report No.13, Report of Expenditures of Federal Funds, discloses the expenditures and encumbrances for each federal award by Assistance Listing Number (ALN)* and program title.
- Departments/Agencies must submit one copy of Report No. 13 to the Department of Finance-FSCU by August 31. This report may be submitted electronically to FSCUHotline@dof.ca.gov.
- SCO no longer requires Report No. 13 to be submitted with the Budgetary/Legal Year-End Financial Reports.
- Report No. 13 is used to assist agencies/department in submitting federal award expenditures for the Single Audit Report. See [SAM Section 7974.1](#).

*Assistance Listing Number (ALN) was formerly known as Catalog of Federal Domestic Assistance (CFDA)

Report No. 13 - Report of Expenditures of Federal Funds

Reference Documents

- Job Aid FISCal.234 – Report of Expenditures Federal Funds
- Report No. 6 - Final Budget Report
- DFQ_KK_05_ACTIVITY_REPORT_13
- SAM Sections [7974](#) and [7941.1](#)
- [Chart of Accounts Crosswalk](#) (Finance, FI\$Cal Resources for Accounting web page)
- DOF [eLearning YE-Report 13](#)
- Year-End Reports Checklist

Report No. 13 - Report of Expenditures of Federal Funds

How to Prepare

- Report No. 13 is generated in FI\$Cal.
- **Navigation:** Main Menu>FI\$Cal Processes>FI\$Cal Report>GL Reports>Federal Project Report
- **Parameters:** Business Unit, Fund Tree, Fund Node, As of Date, and Include Adjustment Period(s)

Favorites > Main Menu > FI\$Cal Processes > FI\$Cal Report > GL Reports > Federal Project Report

Federal Project Report

Run Control ID Report_13 Report Manager Process Monitor Run

Report Request Parameters | Find | View All First 1 of 1 Last

*Business Unit 1234

*Fund Tree FUND_CLASS_TYPE

*Fund Node 0890

*As of Date 06/30/20XX

Include Adjustment Period(s)

Save Notify Add Update/Display

Report No. 13 - Report of Expenditures of Federal Funds

How to Validate

- 1) Reconcile the total expenditures and encumbrances on the Report No. 13 to the Report No. 6's Federal Trust Fund total line.

Report No.13

REPORT 13 - REPORT OF EXPENDITURES OF FEDERAL FUNDS				
Department of Training - 1234				
Fund 0890				
Fiscal Year 20XX-XX				
As of 06/30/XX				
Business Unit:	1234 - Department of Training	Report ID:	RPTGL161	
Fund:	0890 - Federal Trust Fund	Run Date:	8/30/2021	
		Run Time:	18:58:08	
		Adjusting	998	
CFDA	DESCRIPTION	EXPENDITURES	ENCUMBRANCES	TOTAL
10.664	Forestry Assistance	3,253,898.39	191,872.03	3,445,770.42
10.225	Community Food Projects	1,708,824.54	25,935.85	1,734,760.39
99.999	Tree Assistance Program	231,909.56	8,443.85	240,353.41
TOTAL FEDERAL FUNDS:		5,194,632.49	226,251.73	5,420,884.22

Report No. 6

REPORT 6 - FINAL BUDGET REPORT						
Department of Training - 1234						
Fund 0890						
Fiscal Year 20XX-XX						
As of 06/30/XX						
Business Unit:	1234 - Department of Training			Report ID:	RPTGL156	
Fund:	0890 - Federal Trust Fund			Run Date:	8/20/2021	
Reference:				Run Time:	17:09:40	
Enactment Year:	2020			Adjusting Period:	998	
Budget Period	Program	Appropriation Description				
Appropriation	Expenditures	Encumbrance/Allocated	Prior Year	Budgetary	Balance	
		Encumbrance	Encumbrance Reversals	Expenditures		
REGULAR APPROPRIATIONS						
2020	5310	Reserve Program				
-3,796,182.57	3,253,898.39	191,872.03	0.00	3,445,770.42	-350,412.15	
2020	5312	Development Services				
-2,473,000.00	1,708,824.54	25,935.85	0.00	1,734,760.39	-738,239.61	
2020	5314	Assistance Program				
-483,046.32	231,909.56	8,443.85	0.00	240,353.41	-242,692.91	
TOTAL FOR REGULAR APPROPRIATIONS:						
-6,752,228.89	5,194,632.49	226,251.73	0.00	5,420,884.22	-1,331,344.67	



Tie points to Report 13

Report No. 13 - Report of Expenditures of Federal Funds

How to Validate (continued)

- Run the Query DFQ_KK_05_Activity_Report_13 and verify expenditures and encumbrances by *ALN number on Report No. 13.

DFQ_KK_05_Activity_Report_13

*ALN formerly known as CFDA

REPORT 13 - REPORT OF EXPENDITURES OF FEDERAL FUNDS																	Page No:	
Department of Training - 1234																	1	
Fund 0890																		
Fiscal Year 20xx-xx																		
As of 06/30/20xx																		
Business Unit: 1234 - Department of Training										Report ID: RPTGL072								
Fund: 0890 - Federal Trust Fund										Run Date: 8/30/20xx								
										Run Time: 18:58:08								
										Adjusting: 998								
CFDA	DESCRIPTION										EXPENDITURES	ENCUMBRANCES	TOTAL					
10.664	Forestry Assistance										3,253,898.39	191,872.03	3,445,770.42	2				
10.225	Community Food Projects										1,708,824.54	25,935.85	1,734,760.39					
99.999	Tree Assistance Program										231,909.56	8,443.85	240,353.41					
TOTAL FEDERAL FUNDS:										5,194,632.49	226,251.73	5,420,884.22						
Ledger	Unit	ENY	Fund	Program	Appr Re	Budget Peri	Year	Period	Date	Journal IC	Account	Rptg Structure	Sum Amount	Project	Project Description	Activity	Activity Description	CFDA Number
C_DTL_EXP	1234	2020	0890	5310	011	2020	2020	998	6/30/2021	00002139E	5150150	61201004	189.58	SO14000514	FY20-21 State Grant	000001	State Operation	10.664
C_DTL_EXP	1234	2020	0890	5310	011	2020	2020	998	6/30/2021	00002139E	5150350	61201004	3,479.69	SO14000514	FY20-21 State Grant	000001	State Operation	10.664
C_DTL_EXP	1234	2020	0890	5310	011	2020	2020	998	6/30/2021	00002139E	5150450	61201004	261.98	SO14000514	FY20-21 State Grant	000001	State Operation	10.664
C_DTL_EXP	1234	2020	0890	5310	011	2020	2020	998	6/30/2021	00002139E	5150500	61201004	1,120.17	SO14000514	FY20-21 State Grant	000001	State Operation	10.664
C_DTL_EXP	1234	2020	0890	5310	011	2020	2020	998	6/30/2021	00002139E	5150600	61201004	4,767.69	SO14000514	FY20-21 State Grant	000001	State Operation	10.664
C_DTL_EXP	1234	2020	0890	5310	011	2020	2020	998	6/30/2021	00002139E	5150750	61201004	34.56	SO14000514	FY20-21 State Grant	000001	State Operation	10.664
Sum of Expenditures													3,253,898.39	2A				
Ledger	Unit	ENY	Fund	Program	Appr Ref	Budget Period	Year	Period	PO No.	Account	Rptg Structure	Sum Amount	Project	Project Description	Activity	Activity Description	CFDA Number	
C_DTL_ENC	1234	2020	0890	5310	011	2017	2017	12	0000000776	5304220	61201002	168.86	SO1700517	FY20-21 State Grant	000001	WP14 - LSTA State Operatio	10664	
C_DTL_ENC	1234	2020	0890	5310	011	2017	2017	12	0000000776	5304220	61201002	248.08	SO1700517	FY20-21 State Grant	000001	WP14 - LSTA State Operatio	10664	
C_DTL_ENC	1234	2020	0890	5310	011	2020	2020	12	0000000778	5304220	61201002	108.16	SO1700517	FY20-21 State Grant	000001	WP14 - LSTA State Operatio	10664	
C_DTL_ENC	1234	2020	0890	5310	011	2020	2020	12	0000000779	5304220	61201002	54.44	SO1700517	FY20-21 State Grant	000001	WP14 - LSTA State Operatio	10664	
C_DTL_ENC	1234	2020	0890	5310	011	2020	2020	12	0000000786	5304220	61201002	1,744.36	SO1700517	FY20-21 State Grant	000001	WP14 - LSTA State Operatio	10664	
C_DTL_ENC	1234	2020	0890	5310	011	2020	2020	12	0000000813	5301620	61201002	1,440.00	SO1700517	FY20-21 State Grant	000001	WP14 - LSTA State Operatio	10664	
Sum of Encumbrances													191,872.03	2B				

Report No. 13 - Report of Expenditures of Federal Funds

How to Validate (continued)

- 3) If DFQ_KK_05_Activity_Report_13 query generates without *ALN numbers you can input the missing *ALN number using:

Navigation: Main Menu>Project Costing>Project Definitions>General Information.

Input any missing *ALN number in the “User Fields” tab and save.

- 4) Re-run the query once the changes have been made and validate the expenditures and encumbrances of Report No. 13.

*ALN formerly known as CFDA

The screenshot displays the 'User Fields' tab in a software application. The breadcrumb navigation at the top reads: Favorites > Main Menu > Project Costing > Project Definitions > General Information. The 'User Fields' tab is selected and highlighted with a red box. Below the breadcrumb, a navigation bar contains tabs for General Information, Project Costing Definition, Primavera Sync, Manager, Location, Phases, Approval, Justification, User Fields (selected), Rates, and Attachments. The main content area shows project details: Project CDBGPI-12 and Description CDBGPI PROGRAM INCOME LJA. The 'User Fields' section contains several input fields: CFDA Number (highlighted with a red box), PIN, C, Parent Project Number, Field 4, Field 5, User Currency (with a search icon), Amount 1, Amount 2, Amount 3, Date 1, and Date 2 (with a calendar icon). Below the fields are two buttons: 'Save as Template' and 'Copy Project'. At the bottom, there is a 'My Projects' section with links for Project Valuation, Project Team, and Project Activities, and a 'Go To' dropdown menu set to 'More'. A toolbar at the very bottom contains buttons for Save (highlighted with a red box), Return to Search, Previous in List, Next in List, Refresh, Add, Update/Display, Include History, and Correct History.

Report No. 13 - Report of Expenditures of Federal Funds

Important Notes and Tips

- Program title must be identified on the Report No.13 for *ALN number with XX.XXX.
- An original signed Report No. 13 or a scanned copy of the signed original must be submitted to the Department of Finance, Fiscal Systems and Consulting Unit.
- Supporting documentation used to prepare Report No. 13 must be maintained by the agency/department.
- If there is a variance between the Report No. 6 and Report No. 13 Expenditures, use the DFQ_KK_05 Activity_Report_13 query to research if there are any transactions using 5902000 (Federal Refunds to Reverted Appropriations) that should be excluded.
- If any interface transactions have not been reclassified from the default SCO values, the transactions may not appear in Report No. 13.

*ALN formerly known as CFDA

Report No. 20 - Statement of Financial Condition

Report No. 20 - Statement of Financial Condition

Purpose

- Report No. 20, Statement of Financial Condition provides the balances of the assets, liabilities, and fund equity as of June 30.

This report is required when agencies/departments account for one of the following:

1. Non-shared non-governmental cost funds
2. Federal Trust Fund (Fund 0890)
3. Special Deposit Fund (Fund 0942)
4. Fiduciary Funds Outside the Centralized Treasury System (Fund 0990)

Report No. 20 - Statement of Financial Condition

Reference Documents

- Job Aid FISCal.232 – Statement of Financial Condition Report
- Report No. 8, Post-Closing Trial Balance
- SAM Section [7979](#), Year-End Report No. 20, Statement of Financial Condition
- DOF [eLearning YE-Report No. 20](#)
- [Chart of Accounts - Crosswalk of Accounts to Legacy Accounts – Department Use](#) (Finance, FI\$Cal Resources for Accounting web page)
- SCO Year-End Financial Reports Procedure Manual (Budgetary/Legal) – refer to Nongovernmental Cost Funds chapter
- Year-End Reports Checklist

Report No. 20 - Statement of Financial Condition

How to Prepare

- Report No. 20 is generated in FI\$Cal.
- **Navigation:** Main Menu>FI\$Cal Processes>FI\$Cal Report>GL Reports>Statmnt of Financial Condition.
- **Parameters:** BU, As Of Date, Ledger, Fund.
- No data will appear in the report unless the year-end close process have been run for the BUDLEGAL Ledger.

Run Control ID 1234 Report Manager Process Monitor

*Business Unit *As Of Date Include 996 Adjustment Period

*Ledger

Fund	Description
1 0942	

Report No. 20 - Statement of Financial Condition

How to Validate

- 1) Review report header information, such as Business Unit, Fund number and title.
- 2) Validate the “As of Date” is the Fiscal Year you wanted.
- 3) Ledger is BUDLEGAL.
- 4) Account numbers and titles must be in Legacy UCM values, except GL 65 Unapp InterUnit Transfers.

1			REPORT 20 - STATEMENT OF FINANCIAL CONDITION		
2			Department of Training - 1234		
3			Fund 0942-Special Deposit Fund		
			Fiscal Year 20XX-XX		
			As of 06/30/20XX		
			Ledger-BUDLEGAL		
Subfund :			Run Date :	8/23/20XX	
			Run Time :	13:35 PM	
Assets					
Account	Account Title		Balance		
4	*65	Unapp InterUnit Transfers	1,381.19		
	1110	General Cash - CTS Accounts	122,916.43		
	1210	SMIF Deposits	7,605,000.00		
	1311	AR - Abatements	42.78		
	1410	Due from Other Funds	115,322.90		
			Total Assets	7,844,663.30	
Liabilities & Fund Equity					
Account	Account Title		5		
			Balance		
	3010	Accounts Payable	262,569.70		
	3114	Due to Other Funds - Current	68,250.68		
	3115	Due to Other Appropriations- Same Fund	41,993.16		
	3290	Due to Other Govt Entitles	56,121.62		
	5530	Fund Balance - Unappropriated	7,415,728.14		
			Total Liabilities	428,935.16	
			Total Fund Equity	7,415,728.14	
			Total Liabilities & Fund Equity	7,844,663.30	

(1) GL 65 (Unapp InterUnit Transfers) is equivalent to GL 1140 (Cash in State Treasury).
This amount was closed out to GL 5570 (Fund Balance - Clearing) for shared fund in legacy system.

Report No. 20 - Statement of Financial Condition

How to Validate (continued)

- 5) Reconcile assets, liabilities, and fund equity account balances to the **Report No. 8**.

REPORT 8 - POST-CLOSING TRIAL BALANCE Department of Training - 1234 Fund 0942 Fiscal Year 20XX-XX As of 06/30/20XX			
Report No. 8			
Business Unit:	1234- Department of Training	Report ID:	RPTGL069
Fund:	0942- Special Deposit Fund	Run Date:	8/23/20XX
Subfund:		Run Time:	15:26:38
		Adjustment Period:	998
		Ledger:	BUDLEGAL
GLAN	ACCOUNT TITLE	DEBITS	CREDITS
1110	General Cash - CTS Accounts	122,916.43	
1210	SMIF Deposits	7,605,000.00	
1311	AR- Abatements	42.78	
1410	Due from Other Funds	115,322.90	
3010	Account Payable		262,569.70
3114	Due to Other Funds- Current		68,250.68
3115	Due to Other Approps- Same Fund		41,993.16
3290	Due to Other Govt Entittes		56,121.62
5530	Fund Balance - Clearing	7,415,728.14	
*65	Unapp InterUnit Transfers	1,381.19	
Fund	0942	7,844,663.30	7,844,663.30

(1) GL 65 (Unapp InterUnit Transfers) is equivalent to GL 1140 (Cash in State Treasury). This amount was closed out to GL 5570 (Fund Balance - Clearing) for shared fund in legacy system.

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		
Report No. 20		
Subfund :		Run Date : 8/23/20XX Run Time : 13:35 PM
Assets		
Account	Account Title	Balance
*65	Unapp InterUnit Transfers	1,381.19
1110	General Cash - CTS Accounts	122,916.43
1210	SMIF Deposits	7,605,000.00
1311	AR - Abatements	42.78
1410	Due from Other Funds	115,322.90
Total Assets		7,844,663.30
Liabilities & Fund Equity		
Account	Account Title	Balance
3010	Accounts Payable	262,569.70
3114	Due to Other Funds - Current	68,250.68
3115	Due to Other Appropriations- Same Fund	41,993.16
3290	Due to Other Govt Entittes	56,121.62
5530	Fund Balance - Unappropriated	7,415,728.14
Total Liabilities		428,935.16
Total Fund Equity		7,415,728.14
Total Liabilities & Fund Equity		7,844,663.30

(1) GL 65 (Unapp InterUnit Transfers) is equivalent to GL 1140 (Cash in State Treasury). This amount was closed out to GL 5570 (Fund Balance - Clearing) for shared fund in legacy system.

Report No. 20 - Statement of Financial Condition

Important Notes and Tips

- For non-shared funds, the 65 account on the report is made up of the cumulative Cash in State Treasury amount as of 6-30-2020. It needs to be footnoted as follows:
“GL 65 (Unapp InterUnit Transfers) is equivalent to GL 1140 (Cash in State Treasury). This amount was closed out to GL 5570 (Fund Balance – Clearing) for shared fund in legacy system.”
- General ledger accounts that require a subsidiary number must be reported individually (e.g., 1400.0001 Due From General Fund).
- SCO will refer to the Report No. 20 to obtain additional information that may help resolve any Report No. 7 discrepancies.

Report No. 22 - Statement of Contingent Liabilities

Report No. 22 - Statement of Contingent Liabilities

Purpose

- Report No. 22, Statement of Contingent Liabilities, is used to report all contingent liabilities that were not accrued by your agency/department.
- Report No. 22 is required for all funds. If there are no contingent liabilities, indicate on the Certification Letter “no activity to report.”
- Report No. 22 must include contingencies for federal audit exceptions, other audit exceptions, and pending litigation.
- The Report No. 22, Statement of Contingent Liabilities, is an input document.
- This report is prepared manually following the format in the SCO Year-End Financial Reports Procedure Manual – Budgetary/Legal Basis or SAM Section [7980](#).
- The Statement of Contingent Liabilities information is provided by the agency/department’s legal, audit, and personnel offices.

Report No. 22 - Statement of Contingent Liabilities

Reference Documents

- Information provided by agency/department's Legal, Audit, or Personnel Offices
- SAM Section [7980](#)
- [Chart of Accounts Crosswalk](#) (Finance, FI\$Cal Resources for Accounting web page)
- DOF [eLearning YE-Report No. 22](#)
- Report No. 22 illustration in the SCO Year-End Financial Reports Procedure Manual (Budgetary/Legal)
- Year-End Reports Checklist
- Criteria for Accruing and Disclosing Contingent Liabilities – SCO YE Procedure Manual

Report No. 22 - Statement of Contingent Liabilities

How to Prepare

- The Report No. 22, Statement of Contingent Liabilities, is an input document.
- This report is prepared manually following the format in the SCO Year-End Financial Reports Procedure Manual – Budgetary/Legal Basis or SAM Section [7980](#).
- The Statement of Contingent Liabilities information is provided by the agency/department's legal, audit and personnel offices.
- If the agency/department does not have contingent liabilities, they do not submit Report No. 22 to SCO and indicate there are no contingent liabilities to report on the certification letter.

Report No. 22 - Statement of Contingent Liabilities

How to Validate

- Validate the Report As of Date
- Validate the Agency/Department name and number.
- Validate the fund name and number.

REPORT NO. 22 - STATEMENT OF CONTINGENT LIABILITIES DEPARTMENT OF TRAINING (1234) TRAINING FUND (4321) AS OF JUNE 30, 20XX				
Prepared by:		<u>U. R. Dunne</u>		
Telephone number:		<u>916-123-4567</u>		
Type of Contingent Liability	Reference or Identification	Estimated Amount	Estimated Date of Payment	Comments
Alleged overpayment of fees	1	\$ 2,000,000.00	FY xx-xx	Settlement Pending
Damages for alleged Discrimination	2	\$ 1,500,000.00	FY xx-xx	Settlement Pending
Attorney's fees	3	\$ 1,000,000.00	FY xx-xx	Settlement Pending
<p>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).</p> <p>SUBSCRIBED AND EXECUTED THIS ____ DAY OF AUGUST, 20XX AT SACRAMENTO, CALIFORNIA.</p> <div style="text-align: right; margin-top: 20px;"> <p>_____ Signature of Officer</p> <p>_____ Type or print name of Officer</p> <p>_____ Title of Officer</p> </div>				

Report No. 22 - Statement of Contingent Liabilities

Important Notes and Tips

- Amounts on this report are not reflected in any GL account.
- Do not post any transactions into FI\$Cal for contingent liabilities.
- The report does not include FY, appropriation, or funding information.

Material Variance Explanation Form

Material Variance Explanation Form

Purpose

- The Material Variance Explanation Form (MVEF) provides explanation for material variances between prior year (PY) and current year (CY) expenditures, revenue, and transfers in/out balances.
- It is required for each shared and non-shared fund.
- The original form will be included with the financial reports to SCO.
- The MVEF is required to be submitted even if there is no activity to report.
- The MVEF is to be prepared after the Report No. 7, RPTGL068, and Report No. 9 are completed.

Material Variance Explanation Form

Reference Documents

- Report No. 7, Pre-Closing Trial Balance (Prior Year)
- Report No. 7 Pre-Closing Trial Balance (Current Year)
- Report No. 9, Analysis of Change in Fund Balance - for Fiduciary Funds (Prior Year)
- Report No. 9 Analysis of Change in Fund Balance - for Fiduciary Funds (Current Year)
- [Chart of Accounts Crosswalk](#) (Finance, FI\$Cal Resources for Accounting web page)
- SCO Year-End Financial Reports Procedure Manual (Budgetary/Legal)
- DOF [eLearning Material Variance Explanation Form](#)
- Year-End Reports Checklist

Material Variance Explanation Form

How to Prepare

- 1) Enter the Fund number, Agency Code, Contact Name, and Contact Email.
- 2) Use the prior year's Report No. 7 to fill in the PY Expenditure, PY Revenue, PY Transfer In, and PY Transfer Out.

Material Variance Explanation Form

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

2 Fund Number: 4321 Contact Name: R.U. Dunne
Agency Code: 1234 Contact Email: ru.dunne@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?
\$ 49,806,417.99	\$ 48,355,745.62	\$ (1,450,672.37)	-3%	NO
Explanation: 3	4	5		6

REVENUE				
PY 20XX-XX	CY 20XX-XX	Variance Amount	Variance Percentage	Explanation Required?
\$ (629,702.66)	\$ (611,361.81)	\$ 18,340.85	-3%	NO
Explanation: 3	4	5		6

TRANSFERS IN				
PY 20XX-XX	CY 20XX-XX	Variance Amount	Variance Percentage	Explanation Required?
		\$ -	0%	NO
Explanation: 3	4	5		6
No Activity to Report				

TRANSFERS OUT				
PY 20XX-XX	CY 20XX-XX	Variance Amount	Variance Percentage	Explanation Required?
		\$ -	0%	NO
Explanation: 2	3	4		5
No Activity to Report				

Prior Year's Report No. 7

REPORT 7 - PRE-CLOSING TRIAL BALANCE
Department of Training - 1234
Fund 4321
Fiscal Year 20XX-XX
As of 06/30/20XX

Business Fund: 1234 - Department of 4321 - Training Support	Report ID: RPTGL068
Subfund:	Run Date: 8/9/20XX
	Run Time: 17:15:54
	Adjustment: 998

ACCOUNT	ACCOUNT TITLE	DEBITS	CREDITS
1110	General Cash - CTS	50.00	
1130	Revolving Fund Cash	189,289.14	
1190	Cash on Hand	100.00	
1311	AR - Abatements	10,101.06	
1312	AR - Reimbursements	2,205.00	
1319	AR - Other	50.93	
1410	Due From Other Funds	2,351,007.33	
1420	Due From Approps - Same	11,869,849.46	
1600	Provision For Deferred AR		50.93*
1710	Expense Advances	735.12	
1730	Prepay to Other	598,705.76	
3010	Accounts Payable		1,897,213.13
3114	Due to Other Funds -		187,155.64
3115	Due to Other Approps-		11,955,542.96
3290	Due to Other Govt Entities		395.27
3420	Unearned		900,000.00
4750	Uncleared Collections		50.00
5330	Reserve - Prepaid Items		450,000.00
5570	Fund Balance - Clearing		1,793,602.13
65	Unapp Inter Unit Transfers		31088000.23*
8000 2	Revenue		629,702.66
8100	Reimbursements		15,875,776.48
9000 2	Appropriated Expenses	49,806,417.99	
9891	Refunds to Reverted		51022.36*
Fund 4321		64,828,511.79	64,828,511.79

Material Variance Explanation Form

How to Prepare (Cont.)

- Use the current year's Report No. 7 to fill in CY Expenditures, CY Revenue, CY Transfer In and Transfer Out.

Material Variance Explanation Form

Current Year's Report No. 7

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

2 Fund Number: 4321 Contact Name: R.U. Dunne
Agency Code: 1234 Contact Email: ru.dunne@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?
\$ 49,806,417.99	\$ 48,355,745.62	\$ (1,450,672.37)	-3%	NO
Explanation: 3	4	5		6

REVENUE				
PY 20XX-XX	CY 20XX-XX	Variance Amount	Variance Percentage	Explanation Required?
\$ (629,702.66)	\$ (611,361.81)	\$ 18,340.85	-3%	NO
Explanation: 3	4	5		6

TRANSFERS IN				
PY 20XX-XX	CY 20XX-XX	Variance Amount	Variance Percentage	Explanation Required?
		\$ -	0%	NO
Explanation: 3	4	5		6
No Activity to Report				

TRANSFERS OUT				
PY 20XX-XX	CY 20XX-XX	Variance Amount	Variance Percentage	Explanation Required?
		\$ -	0%	NO
Explanation: 2	3	4		5
No Activity to Report				

REPORT 7 - PRE-CLOSING TRIAL BALANCE
Department of Training - 1234
Fund 4321
Fiscal Year 20XX-XX
As of 06/30/20XX

Business Fund: 1234 - Department of Training Support	Report ID: RPTGL068
Subfund: 4321 - Training Support	Run Date: 8/9/20XX
	Run Time: 17:15:54
	Adjustment: 998

ACCOUNT	ACCOUNT TITLE	DEBITS	CREDITS
1110	General Cash - CTS	90.00	
1130	Revolving Fund Cash	188,289.14	
1190	Cash on Hand	100.00	
1311	AR - Abatements	10,201.06	
1312	AR - Reimbursements	2,205.00	
1319	AR - Other	450.93	
1410	Due From Other Funds	2,451,007.33	
1420	Due From Approps -	11,269,849.46	
1600	Provision For Deferred		450.93*
1710	Expense Advances	636.42	
1730	Prepay to Other	498,705.76	
3010	Accounts Payable		1,497,213.13
3114	Due to Other Funds -		147,155.64
3115	Due to Other Approps-		10,955,542.96
3290	Due to Other Govt		395.27
3420	Unearned		900,000.00
3730	Uncleared Collections		90.00
5330	Reserve - Prepaid Items		450,000.00
5570	Fund Balance - Clearing		1,793,602.13
65	Unapp InterUnit		30,494,670.01*
8000 3	Revenue		611,361.81
8100	Reimbursements		15,875,776.48
9000 3	Appropriated Expenses	48,355,745.62	
9891	Refunds to Reverted		51,022.36*
Fund 4321		62,777,280.72	62,777,280.72

Material Variance Explanation Form

How to Prepare (Cont.)

- 4) The form will automatically calculate the variance amount and variance percentage.
- 5) Based on the calculation, a message will appear identifying whether or not the variance is material and whether it requires an explanation. An explanation is required if a variance amount equals or exceeds \$1 million AND the variance percentage equals or exceeds 10%. When either CY or PY balance is zero, variance percentage is inapplicable, and no explanation is needed.

Material Variance Explanation Form is available at the SCO website below:

https://www.sco.ca.gov/ard_reporting.html

Material Variance Explanation Form

Important Notes and Tips

- Use the prior year and the current year Report No. 7's to fill in the PY and CY amounts.
- Use the prior year and the current year Report No. 9's to fill in the PY and CY amounts for the Fiduciary Funds outside the Centralized Treasury System.
- If a variance explanation is required, provide a detailed explanation for the applicable nominal account type(s). The explanation should answer the question, "Why is there a variance?" If applicable, provide the specific legal citations, Government Code Sections, Budget Letter number etc.
- Submit this form to the SCO with the fund's year-end financial reports, even if all amounts are zero.
- If there is no activity on both PY and CY Report No. 7s and Report No. 9s, state "no activity to report" in the explanation boxes and on the report listing on the Certification Letter.
- If a fund has multiple sub-funds, agencies/departments are required to submit only one Material Variance Explanation Form at the main fund level, not per sub-fund.

Year-End Session II Reminders

Agencies/Departments should consider the following when submitting financial reports:

Summary of Year End Reports Submitted worksheet *(new for FY 2022-2023)*

The Summary of Year End Reports Submitted worksheet must be submitted to the State Controller's Office (SCO) with the Year-end Financial Reports.

Certification Letter

The Certification Letter accompanying the year-end financial reports must be signed by the official responsible for fiscal administration. This person should be different from the preparer of the financial reports.

Consolidated Report No. 7 and Report No. 8

In addition to a separate set of year-end financial reports for each sub-fund, agencies/departments are required to submit a consolidated Report No. 7 and Report No. 8 for funds with multiple sub-funds.

Electronic Delivery Only

SCO requires electronic submission for all year-end reports (digitally signed, electronic image, DocuSign, etc.). Agencies/Departments should retain copies of original documents for audit and record keeping purposes.

Year-End Session II Reminders (Cont.)

During the year-end process, good communication within your agency/department, your Finance Analyst, and with SCO are vital. Consider the following actions:

- Provide SCO with current contact information to facilitate the communication process. Make sure this information is correctly entered on the Summary of Year End Report Submitted worksheet.
- Proactively work with your agency/department and with SCO to resolve reporting problems before year-end reports are due.
- Clearly identify, document, and analyze any problem/issue and the department's potential solution when contacting SCO.
- Resolve problems or issues by responding timely to SCO's request for information.

Year-End Session II Reminders (Cont.)

It is important that agencies/departments provide **accurate** year-end financial reports to the SCO to ensure that the Budgetary/Legal Basis Annual Report (BLBAR) reflects reliable financial information. To ensure this, do the following:

- Read and comply with the Finance Budget Letters and SAM.
- Read and comply with the SCO Year-End Financial Reports Procedure Manual.
- Submit all year-end financial reports no later than the due dates.

The failure to submit timely year-end financial reports may result in SCO posting your agency/department on the Budgetary/Legal Delinquent Reports list.

Year-End Financial Reports Checklist

Refer to the most updated SCO Year-End Financial Reports Procedure Manual

State Controller's Office – Year-End Financial Reports Procedure Manual – Budgetary/Legal Basis

Year-End Financial Reports Checklist

The Year-End Financial Reports Checklist is for agency/department use to ensure the year-end financial reports are accurate and complete, and they comply with the instructions set forth in the Budgetary/Legal Year-End Procedure Manual (Manual).

Reminder:

- 1. Agency/department name, business unit/organization code, fund name, and fund number appear on all reports.
- 2. Reports have been prepared for all funds that had activity during the reporting year and/or balances on June 30.
- 3. Reports for Bond Funds and Special Deposit Funds have been prepared for each sub-fund. For funds with multiple sub-funds, include a consolidated report.
- 4. Reports have been prepared for Fiduciary Funds Outside the Centralized Treasury System (also known as Non-Treasury Trust Fund), fund number 0990 (i.e., money or property held in trust by a state agency/department that is not required to be deposited in a fund in the State Treasury).
- 5. "SCO Use Only" areas on Reports 1, 3, and 5 are left blank, unless something is preprinted in that area.
- 6. Font size for accounts and amounts is no smaller than size 10.
- 7. Submit all required reports electronically.

Certification Letter:

Year-End Session II Materials and Questions

- Materials for the Year-End Session II training are available on the DOF website <https://dof.ca.gov/accounting/fiscal-resources-for-accounting/>
- The SCO Procedures Manual is located at https://www.sco.ca.gov/ard_reporting.html
- If you have questions after the training, contact FSCU Hotline.
- FSCU Hotline email: fscuhotline@dof.ca.gov
Phone number: 916-324-0385
- If you have questions regarding deadlines or submission of Year-End Financial Reports, contact SCO Bureau of State Government Reporting via email at BLFinRep@sco.ca.gov



Revisions to Year-End Financial Reports

- If it is necessary to revise the amounts reported on the original year-end financial reports, use the forms provided on the SCO website at: https://www.sco.ca.gov/ard_reporting.html.
- All revisions require a Certification Letter and should state “Revised”.
- For Governmental Cost Fund Revisions, submit 571A & 571D for Report No. 1 and 576A & 576B for Report No. 3. The amount on the revised form should only be the difference between the original amount and the correct amount.
- For Non-Government Funds, submit Excel Report No. 7. The box should be checked for "Click here for Revision." The amount on the Revision of Report No. 7 should only be the difference between the original amount reported and the correct amount.
- SAM Section 7981 - The definition of material is a net change in the total accrued income and the total accrued expenditures of \$1,000,000.00 or more.
- Refer to SCO Year-End Financial Report Procedure Manual for detail instructions.

THANK
YOU!

