# Year-End Report 1- Report of Accruals To Controller's Accounts

#### <u>Purpose</u>

Report No. 1, Report of Accruals to Controller's Accounts, provides the State Controller's Office (SCO) with accrual amounts reflected in the agency/department's records but not posted by the SCO as of June 30. The SCO uses the accruals to prepare the State's consolidated fund reports for governmental cost funds and bond funds. A completed Report No. 2, Accrual Worksheet, is needed to prepare Report No. 1.

Report No. 1 (Excel PRN) consists of 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.

The amounts on Report No. 1 and Report No. 3, Adjustments to Controller's Accounts, are combined with SCO cash basis accounts to produce the Budgetary Legal Basis Annual Report.

#### Reference Documents

- ★ Report No. 2, Accrual Worksheet
- ★ Report No. 6, Final Budget Report
- ★ Report No. 7, Subsidiaries on File
- ★ Report No. 8, Post-Closing Trial Balance
- ★ DFQ\_GL\_01\_Journal\_Detail Query
- \* SCO/Agency Reconciliation Worksheet (final Budgetary Legal Ledger (BLL) includes encumbrance and cash reclassification)
- \* SAM Sections <u>7952</u>, <u>7953</u>, <u>10514</u> and <u>10517</u>
- ★ Finance Year-End Training Session 2, <u>Presentation</u> (see Report No. 1)
- DOF<u>eLearning YE- A-3</u> Accrue Reimbursements and Abatements (for Reimbursable Encumbrance inputs)

- \* Chart of Accounts Crosswalk (Finance), FI\$Cal Resources For Accounting web page
- \* SCO Year-End Financial Reports Procedure Manual (Budgetary/Legal Basis)
- ★ Year-End Reporting Checklist
- Job Aid FISCAL.244 Report of Accruals to Controller's Account (Year-End Report No. 1)

Report No. 1 is a manual system input document prepared using:

- A. Report No. 2, Accrual Worksheet
- B. Report No. 8, Post-Closing Trial Balance
- C. Report No.7, Subsidiaries on File
- D. Report 6, Final Budget Report
- E. DFQ\_GL01\_Journal\_Detail Query
- F. SCO/Agency Reconciliation Worksheet (final BLL includes encumbrance and cash reclassification)
- Note: SCO is only accepting electronic submission of the Yearend Financial Statements for fiscal year 2022-23. All year-end reports will be submitted by email to <u>BLFINRep@sco.ca.gov</u>.

Agencies/Departments will retain copies of original documents for audit and record-keeping purposes.

The steps to prepare Report No. 1 are:

## ACCRUALS (Amount) Column:

Form 571A – reports accruals for asset and liability accounts

- Accrual information for each GL account is obtained from Report No. 2, Accrual Worksheet total column. Enter accruals on Form 571A for assets and liabilities using the same sign (e.g., D for Debit or C for Credit). See references 1.1 to 1.12 on Report No. 1, Form 571A and the corresponding reference numbers on Report No. 2.
- 2 GL account information for 1410, 1420, 3114, and 3115 is obtained from the Report No. 7, Subsidiaries on File. See references 2.1 to 2.4.
  - GL accounts 1410 and 3114 should include values for Fund Affiliate (fund number) fields.
  - GL 1420 and 3115 should include values in the Affiliate (BU number) fields.

## How to Prepare (continued)

Commonly used GL account numbers are preprinted, and blank spaces are provided for any asset or liability accounts not preprinted on Form, 571A.

3 –Enter the remaining lines from the Report No. 7, Subsidiaries on File Report to 571A (same sign). Do not enter Prepayments for Service Revolving Fund (SRF) and Prepayment to State Compensation Insurance Fund (SCIF) from Report No. 2. SCO's records already reflect these balances. See SAM Section <u>10514</u>

### Form 571D-report accruals for expenditures, reimbursements, transfers, and revenues.

4 –Enter Accruals for expenditures, reimbursements, transfers, and revenues from Report No. 2, "Net Total Per Agency" column. Exclude Categories 94, 95, 96 and 98. Enter the "Net Total Per Agency" amounts on Form 571D using absolute values and enter a D or C using the opposite sign shown on Report No. 2. See reference 4 on 571D and the corresponding reference numbers on Report No. 2.

### **ENCUMBRANCES** Column:

#### Form 571A report accruals for asset and liability accounts

5 – Enter encumbrance amounts for Due From Other Funds or Appropriations Accounts (GL 1410 and 1420) on 571A. The encumbrances are related to reimbursement contracts or projects that may be tracked using the Project Costing module in FI\$Cal. These encumbrances can be tracked by the source "ENR" as entered on the A3 accrual entries. The DFQ\_GL\_01 Journal Detail query to identify the "ENR" accounts. Navigate to the Query Viewer to run DFQ\_GL\_01\_JOURNAL\_DETAIL query.

<u>Note</u>: Due From encumbrances total on 571A should equal Reimbursement encumbrances total on 571D.

 6 – Enter the amounts of encumbrances for Accounts Payable (GL 3010) and Due To Accounts (GL 3114, 3115, 3220, and 3290) on Form 571A. The Budgetary Legal Ledger (BLL) process reclassifies encumbrances from Accrued Accounts Payable (GL 3010) to the applicable Due To Accounts (GL 3114, 3115, 3220, and 3290) per the Finance eLearning Guide, <u>YE--</u> <u>Encumbrance Liability Reclassification</u>. The SCO/Agency Reconciliation Worksheet should be updated to reflect the final encumbrance reclassification.

<u>Note</u>: Encumbrance totals on Form 571A should equal encumbrance totals on 571D, excluding encumbrances related to reimbursements.

Form 571A- report accruals for any asset and liability accounts not preprinted on 571A

7 – Enter additional amounts of encumbrances related to applicable Due From /Due To Other Funds/Appropriations Accounts on 571A using blank spaces provided for any asset or liability accounts not preprinted.

### Form 571D- report accruals for expenditures, reimbursements, and revenues.

8 - Enter Encumbrance/Allocated Encumbrances for each appropriation from Report No. 6 in the corresponding field under the Enter Encumbrance column of Form 571D. See reference 8 on 571D and the corresponding reference number on the sample of Report No. 6. Enter D in the "D/C" column for each encumbrance listed. In addition, the encumbrance amount for each appropriation also can be found on the final SCO/Agency Reconciliation Worksheet on the "Encumbrance" row (see below SCO/AgencyReconciliation example). Enter the encumbrance amounts included in the reimbursement accruals obtained from the DFQ\_GL01\_Journal\_Detail (if your agency/department uses Project Costing or activity to track reimbursable costs).

### Important Notes/Tips

- ★ Compare amounts on Report No. 1 to Report No. 2. The amounts should agree.
- ★ Add the "Net Debits/Credits "amounts for accruals and encumbrances from forms 571A and 571D and validate that the sum is zero.
- Encumbrance amount is equal to or less than the accrual amounts. Debit and credit signs for the encumbrance are the same as the related accrual for an individual account.
- ★ Total Encumbrances on 571A should equal 571D.
- Total Encumbrances on 571D should equal total Encumbrance/Allocated Encumbrance on Report No. 6 (excluding the encumbrance amount included in accrual for reimbursements).
- ★ Ensure account and reference codes are correct on Form 571D.
- Provision for Deferred Receivables (GL1600) must have a subsidiary account that should be preceded by a "0" (1600.0XXXX), such as (e.g., 1600.01319).
- ★ GL 1410, 1730, 3114, 5330 (for 5330 used same fund as 1730) must have subsidiary accounts (FFF) Four-digit fund number.

- For all agencies/departments, the unencumbered amount of the Due From Other Funds GL 1410.FFFF must equal the related unencumbered amount of the Due to Other Funds GL 3114.FFFF from other agencies/departments. Agencies/Departments must coordinate related amounts reported to ensure the amounts are equal.
- ★ GL 1420 and 3115 must have subsidiary accounts (AAAA) BU number. If the AAAA is your own agency/department, the amounts of these two accounts must net to zero.
- ★ Do not post accruals to categories 94, 95, 96, or 98 since SCO already records these.
- The category 97 Revolving Fund accrual must match the June 30 SCO amount (opposite sign), so the balance nets to zero.
- If preparing a revision for the 571A or D, check the box Check here for Revision. For a revision, only report the difference between the original, already processed Report 1 and the correct amounts and accounts. If a revision is needed, work with your SCO SGR analyst to confirm whether the original Report No. 1 has been processed. Note: A revised Certification Letter is required with every revision.

For illustration purposes, below is a sample Report No. 1, Form 571A - To report asset and liability accounts. (Page 1 of 3)

REPORT NO. 1 Fo Version 1.11.23.1	orm 571 A		Repo	ort of Ac	cr	uals t	o Contro	oller's Accounts		
			Check he	re for Revisio	on		-			
Agency Number	Agency Name	8	Fund Numb	er	Fur	nd Name	ά;			
1234	Department of	Training	4321		Tra	aining S	upport Fu	nd		
Name of Contact Pe U.R. Dunne, A	rson, Title	trator	Telephone (916)1	Number 23-4567	St To St	tep 1 and Due Fra Ibsidiarie	2 - Enter fro om informat s On File (SO	om Report No. 2 and Due ton from Report No. 7, DF) Same Sign.		-
ACCOUNT TITLE			ENCUM	IBRANCES	D C	AC	COUNT	AMOUNT	DC	8
GENERAL CASH						1110		90.00	D	1.1
REVOLVING FUN	ID CASH			2		1130		188,289.14	D	1.2
CASH ON HAND						1190		100.00	D	1.3
ACCOUNTS REC	EIVABLE-ABATEMENT	S				<mark>1</mark> 311		10,201.06	D	1.4
ACCOUNTS REC	EIVABLE-REIMBURSE	MENTS				1312		2,205.00	D	1.5
ACCOUNTS REC	EIVABLE-REVENUE					1313				
ACCOUNTS REC	ACCOUNTS RECEIVABLE-OTHER				8	1319		450.93	D	1.6
ALLOWANCE FO	R UNCOLLECTIBLE A	Step 5 - Enter encumbrance	ces with			*1390				
DUE FROM OTH	ER FUNDS	source ENR. Use				**1410	0042	3,987.00	D	2.1
DUE FROM OTH	JE FROM OTHER APPROPRIATIONS query to identify ENR amo			R amounts 3,477.04	D	***1420	1234	10,950,289.67	D	2.2
DUE FROM OTH	UE FROM OTHER GOVERNMENTAL E (Reimbursement related )					1590				

For illustration purposes, below is a sample Report No. 1, Form 571A - To report asset and liability accounts. (Page 2 of 3)

PROVISION FOR DEFERR	RED RECEIVABLES (CREDIT BAL)				*1600	01319	450.93	С	1.7			
EXPENSE ADVANCES					1710		636.42	D	1.8			
ACCOUNTS PAYABLE	Step 6 - Enter GLs 3010, 3114, 3115,	2	854,332.38	С	3010		1,484,665.91	С	1.11			
DUE TO OTHER FUNDS	reclassified amounts from				**3114	0512	4,395.38	С	2.3			
DUE TO OTHER APPROP	spreadsheet (if any).	6 & 7	24,912.14	С	***3115	1234	10,950,289.67	С	2.4			
DUE TO OTHER GOVT EN	nines		395.27	С	3290		395.27	С	1.12			
REVENUE COLLECTED IN	N ADVANCE				3410							
REIMBURSEMENTS COLL	ECTED IN ADVANCE				3420							
UNCLEARED COLLECTIO	NS				3730		90.00	90.00 C				
PREPAYMENTS TO ARCH	ITECTURE REVOLVING FUND (DEBIT BAL)				1730	0602	450,000.00	10.00 D				
RESERVE FOR ARCHITE	CTURE REVOLVING FUND				5330	0602	450,000.00	С	1.9			

For illustration purposes, below is a sample Report No. 1, Form 571A - To report asset and liability accounts. (Page 3 of 3)

DUE FROM OTHER FUNDS	Step 3 - Ente	r from Due		1410	0048	141,666.49	D
DUE FROM OTHER FUNDS	To/Due From from Report	n information No. 7 -SOF.		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	2 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				**31 <mark>1</mark> 4	0666	23,019.86	С
DUE TO OTHER FUNDS				**3114	9730	20,200.00	С
DUE TO OTHER FUNDS				**3114	9731	117,340.91	С
DUE TO OTHER APPROPRIATIONS				***3115			
	Net Credits/Debits	845,107.33	C	Net	Credits/Debits	1,321,981.41	D
ORIGINAL - State Controller's Office, Division of Accounting and Reporting			1			0 70	

For illustration purposes, below is a sample Report No. 1, Form 571D - To report expenditure, reimbursement, transfer, and receipts accounts. (Page 1 of 2)

REPORT NO. 1 Form 571 D Version 1.11.23.1	RT NO. 1 Form 571 D n 1.11.23.1											cru	als to	Co	ntrolle	June 30, 20XX	
									Check	here fo	r Revisi	on		Г			62
Agency Number	Ageno	y Name							Fu	und Num	ber	Fur	id Name				
1234	Dep	artment of Train	ning	iš.						4321		Tra	aining Su	ppo	rt Fund		
Name of Contact Person, Title	500								Telepho	one Num	ber	Ema	ail Address	- En	ter from R	enart No. 2 Net	
U.R. Dunne, Accountin	hA n	ministrator				- 2			(916	)123-	4567	UR	Dunne@	otal	Accruals	Opposite Sign).	
8	- Ent	er from Report 6	(Sa	me Sig	n).	1			- Karlin (								
APPROPRIATION AND REVENUE ACCOUNT TITLES	EN	CUMBRANCES	DC	FY	м	REF/ ITEM	CAT	PGM	ELE	сомр	TASK	т	SOURCE FUND	S C O	REVENU E/OBJEC T	AMOUNT	D C
6770 - STATE BUDGET		286,056.87	D	20CY	2 - N	001		10				D				3,810,786.77	D
6775 - FINANCIAL INFORMA	TION	YSTEM		20CY		001		15				D				2,117,081.67	D
6780 - STATE AUDITS AND E		75,698.34	D	20CY		001		20				D				1,511,718.59	D
6785 - STATEWIDE ACCOUN		43,166.70	D	20CY	2	001		30				D				1,070,953.06	D
6790 - DEPARTMENT OF JU	STICE	LEGAL		20CY		001		32	0) 			D		~~		73,958.92	D
6800 - LOCAL GOVERNMEN		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		61,388.03	С	20CY		001		40	02			D				1,541,657.77	С
CLEARING ACCOUNT				20CY		001		99				D		-		9,524,369.29	С
REIMBURSEMENTS TO 677		34,532.46	9 - 501	Reimb	urs IR.	able e Use	ncum	branc	es with	2		F	0001000			351,005.01	С
REIMBURSEMENTS TO 677	5 - FIN	IANCIAL INFO	"D ide	SOURCE ENK. USE "DFQ_GL_01_Journal_Detail" identify ENR amounts					query	to		F	0001000			564,833.46	С
REIMBURSEMENTS TO 678	0 - ST	ATE AUDITS	(Re	eimbur	sen	nent re	lated	acco	unts).			F	0001000			469,994.41	С
REIMBURSEMENTS TO 678	5 - ST	ATEWIDE		20CY		001	90	30				F	0001000			808,273.59	С
REVOLVING FUND ADVANC	DLVING FUND ADVANCE 20CY 001 97										D				200,000.00	С	

For illustration purposes, below is a sample Report No. 1, Form 571D. (Page 2 of 2)

TO FUND POSTING ON INTE	22,249,97	D	20CY		501		10							61,623,46	D
(1) - ANNUAL FINANCIAL PL	160.36	D	20PY		001		10		s				è é	1,948.41	D
(2) - FINANCIAL INFORMATIC	ON SYSTEM	-	20PY		001		15	0	0.00		ę	8 3	6 9		<
(3) - PROGRAM AND INFORI	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 JUST	ICE LEGAL		20PY		001		32					s:	0		
(6) - LOCAL GOVERNMENT	21.02	D	20PY		001		37							423.65	С
(7) - ADMINISTRATION	16.65	D	20PY		001		40							3,619.10	С
(8) - DISTRIBUTED ADMINIS	16.65	С	20PY		001		40							3,619.10	D
CLEARING ACCOUNT			20PY	13	001		99							1,601.91	С
GENERAL FUND CASH FLO	W LOAN		20PY		001	80									
(9) - REIMBURSEMENTS			20PY		001	90				F	0001000				
ESCHEAT-CHECKS, WARRA	NTS		20CY							R		0	161000		
MISCELLANEOUS REVENUE	Ē		20CY							R		0	161400	200.00	С
SETTLEMENTS/JUDGEMEN	TS		20CY							R		0	163000		
ESCHEAT-CHECKS, WARRA	NTS		20PY							R		0	161000		
REFUNDS TO REVERTED A	PPROPNS		20PY							R		0	500000		
Net Credits/Debits	845,107.33	D							8 8			0.		1,321,981.41	С

For illustration purposes, below is a sample Report No. 2. (Page 1 of 2)

		DEPARTMENT OF TRAINING (1234) TRAINING SUPPORT FUND (4321) REPORT NO. 2 ACCRUAL WORKSHEET													
						REPORT N	O. 2 ACCRUAL WOR	KSHEET							
							JUNE 30, 20XX								
ACCOUNTS REFER TO THE	General	Revolving	Cash on Hand	Acco	unts Receiv	able	Due From	Expense	Prepayments To Other	Accounts	Due to	Due to Local Gov't	Def Credits	NET TOTAL	
UNIFORM CODES MANUAL	Cash 1110	Fund Cash	In Agency	Abatements	Reimb	Other 1345/1349	Other Funds/Appns	Advances 1710	Funds/Appns	Payable	Other Funds/Appns	/Other Gov't Ent	1600/3730	ACCRUALS DED AGENCY	
CROSSWALK	1101000	1101200	1100000	1200100	1200050	1380	1240000/1240100	1301100	1309200	2000000/2000100	2010000/2011000	2021000/2024000	3400/3330	TERAGENCI	
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			299 <b>4</b> .8		2000		11.75231.573	Conta a	1 × 1 1						
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 &	raining		8							(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 Au	1				2,205.00		467,789.41							469,994.41	
Category 90.30, Reimbursements to 6785 -Statewid	e						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			2						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)	

For illustration purposes, below is a sample Report No. 2. (Page 2 of 2)

		DEPARTMENT OF TRAINING (1234) REPORT NO. 2 TRAINING SUPPORT FUND (4321) REPORT NO. 2 ACCRUAL WORKSHEET JUNE 30, 20XX													
							JUNE 30, 20AA								
ACCOUNTS REFER TO THE	General	Revolving	Cash on Hand	Acco	unts Receiva	ble	Due From	Expense	Prepayments To Other	Accounts	Due to	Due to Local Gov't	Def Credits	NET TOTAL	
UNIFORM CODES MANUAL	Cash	Fund Cash	in Agency	Abatements	Reimb	Other	Other Funds/Appns	Advances	Funds/Appns	Payable	Other Funds/Appns	/Other Gov't Ent	1600/3730	ACCRUALS	
CROSSWALK	1101000	1101200	1100000	1200100	1200050	1315/1319	1240000/1240100	1301100	1309200	2000000/2000100	2010000/2011000	2021000/2024000	3400/5330	PERAGENCT	
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 &	raining	ing 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)	4		1,601.91	
Category 90, Reimbursements									-94 - 45					0.00	
REVENUE 20CY/CY															
161000, Escheat, Checks, Warrants														0.00	
161400, Miscellaneous Revenue		S					200.00			14 A				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			<b>1</b>											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	

## For illustration purposes, below is a sample Report No. 6, of Current Year, Reference 001. (Page 1 of 3)

		REPORT 6 - FIN Department Fu Fiscal Y As of	AL BUDGET REPORT of Training - 1234 and 4321 ear 20CY - XX 06/30/20XX		
Business Unit:	1234 - Department of Train	ning		Report ID:	RPTGL156
Fund:	4321 - Training Support Fu	nd		Run Date:	8/9/20XX
Subfund:				Run Time	16:01:45
Reference:	001			Adjusting	Period: 998
Enactment Year:	20CY			Ledger:	BUDLEGAL
Budget Period	Program Element	Componen Task	Appropriation Description		
Appropriation	Expenditures	Encumbrance/Alloca	Ate Prior Year Encumbrance Reversals	Budgetary Expenditures	Balance
REGULAR APPROP	RIATIONS & CO.T. Dom	art 1 (F71D) Camp	- Cian		
	8 - GO TO Rep	on 1 (571D), Same	e sign		
20CY	6770		State Budget		
-21,194,000.00	20,081,420.29	286,056.87	0.00	20,367,477.16	-826,522.84
2007	6775		Financial Information System f		
-3,217,000.00	3,188,615,70	0.00	0.00	3,188,615,70	-28,384.30
20CY	6780		State Audits & Evaluations		
-11,819,000.00	9,212,293.06	75,698.34	0.00	9,287,991.40	-2,531,008.60
20CY	5 781 076 43	43 166 70	Statewde Actg Policies, Const	5 824 242 12	650 756 97
-8,475,000.00	5,761,076.45	43,100.70	0.00	3,024,243.13	-030,730.07
20CY	6790		Department of Justice Legal Se		
-359,000.00	158,976.05	0.00	0.00	158,976.05	-200,023.95
20CY	6800	100000000000000000000000000000000000000	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
2002	9900100		Administration		
-8 298 000 00	8,208,217,85	61.388.03	0.00	8 269 605 88	-28.394.12
20CY	9900200		Administration - Distributed		
8,298,000.00	-8,208,217.85	-61,388.03	0.00	-8,269,605.88	28,394.12
TOTAL FOR BEOM					
-55 442 000 00	47 518 502 30	854 322 52	0.00	48 372 824 82	-7 069 175 18
55,442,000.00	11,010,002.00	001,022.02	0.00	10,012,021.02	1,000,110.10
SCHEDULED REIMB	URSEMENTS				

# For illustration purposes, below is a sample Report No. 6 of Current Year, Reference 501. (Page 2 of 3)

REPORT 6 - FINAL BUDGET REPORT         Department of Training - 1234         Fund 4321         Fiscal Year 20CY - XX         As of 06/30/20XX         Business Unit:       1234 - Department of Training         REPORT 6 - FINAL BUDGET REPORT         Department of Training         REPORT 6 - FINAL BUDGET REPORT         Department of Training         REPORT 10:														
Business Unit:	1234 - Department of Trainin	ng		Report ID:	RPTGL156									
Fund: Subfund:	4321 - Training Support Fun	d		Run Date: Run Time:	8/9/20XX 16:01:45									
Reference:	501			Adjusting	Period: 998									
Enactment Year:	20CY			Ledger:	BUDLEGAL									
Budget Period	Program Element	Component Task Encumbrance/Allocated	Appropriation Description Prior Year	Budgetary	Balance									
		Encumbrance	Encumbrance Reversals	Expenditures										
REGULAR APPROPRIATIONS 8 - Go To Report 1 (571D), Same Sign														
20CY	6770		State Budget											
-300,000.00	81,156.64	22,249.97	0.00	103,406.61	-196,593.39									
TOTAL FOR REGUL	AR APPROPRIATIONS:													
-300,000.00	81,156.64	22,249.97	0.00	103,406.61	-196,593.39									
Total Reference														
-300,000.00	81,156.64	22,249.97	0.00	103,406.61	-196,593.39									
Total Fund	5001				Landon Constantino de la constantino Las									
-17 670 490 95	31 073 990 22	970 620 70	272 571 21	22 470 049 70	-15 100 5/1 15									
-47,079,409.00	31,973,000.22	019,039.19	373,371.31	32,419,940.10	-10,199,041.10									

For illustration purposes, below is a sample Report No. 6 sample of Prior year, Reference 001. (Page 3 of 3)

		REPORT 6 - FINAL	BUDGET REPORT		
Designed and the ite		Department of	Training - 1234	Descent ID	
Business Unit:	1234 - Department of Tr	aining		Report ID:	RPTGL156
Fund:	4321 - Training Support	Fund		Run Date:	8/9/20XX
Subfund:	5001			Run Time	16:01:45
Reference:	2002			Adjusting	Period: 998
Enactment rear:	2011			Leuger.	BUDLEGAL
Budget Period	Program Elemen	nt Componen Task	Appropriation Description		
Appropriation	Expenditures	Encumbrance/Allocate	Prior Year Encumbrance Reversals	Budgetary Expenditures	Balance
REGULAR APPROP	RIATIONS	To Report 1 (571D) Same	Sign		
	8-00	To Report 1 (3/10), same	Sign		
20PY	6770	Contraction of the second	State Budget		
-1,162,779.08	189,535.52	160.36	293,641.57	-103,945.69	-1,266,724.77
20PV	6775		Financial Information System		
-133,173,04	1.042.48	0.00	0.00	1.042.48	-132,130,56
		10000			
20PY	6780		State Audits & Evaluations		
-1,798,692.91	10,985.62	26.35	14,592.49	-3,580.52	-1,802,273.43
2000	0705		Chatavada A ata Daliaina Carava		
1 177 565 99	0/05	2 950 57	Statewore Actg Policies, Const	1 966 70	1 170 422 60
-1,177,303.00	11,557.17	2,000.07	10,003.40	-1,000.72	-1,173,432.00
20PY	6790		Department of Justice Legal Se	9	
-94,320.20	0.00	0.00	0.00	0.00	-94,320.20
20PY	6800		Local Gov Audits & Review		
-4,996,040.16	18,349.35	21.02	49,167.10	-30,796.73	-5,026,836.89
20PV	9900100		Administration		
-76,191,74	9.392.95	16.65	23.261.97	-13.852.37	-90.044.11
1000 • 0 • 0 • 0 • 0 • 0 • 0 • 0		100.000			
20PY	9900200		Administration - Distributed		
76,191.74	-9,392.95	-16.65	-23,261.97	13,852.37	90,044.11
TOTAL FOR PECH	AP APPPOPPIATIONS				
-9,362,484.58	231,336.39	3,067.30	373,571.31	-139,167.62	-9,501,652.20

For illustration purposes, below is a sample of the SCO/Agency Reconciliation sheet. (Page 1 of 3)

		сст	2002	2007	2002	2002	2007	2002	2002	2002	2007	2002
SCO/AGENCY RECONCILIATION WORKSHEET	T		Annual Financial	FISCAL	Program &	Sunnortive	DOLLegal	Local	Administration	Distributed		Reimbursement A
FUND: 4321 TRAINING SUDDORT FUND			Plan	TIQUAL	Information	Data	Services	Cov Unit	Autonition	Administration	ACCOLINE	REE TYPE CAT
Period (Final - BLL - Include Encumbrance Reclass)			Pgm 6770	Pgm 6775	Pgm 6780	Pgm 6785	Pgm 6790	Pgm 6800	Pgm 9900100	Pgm 9900200	ACCOUNT	Pgm 9990/6770
As of June 30, 20XX	UCM	COA	001 D 10	001 D 15	001 D 20	001 D 30	001 D 32	001 D 37	001 D 40.01	001 D 40.02	001 D 99	001 F 90.10
Balance per SCO "tab run" (same sign)			(1,268,673.18)	(132,130.56)	(1,802,591.06)	(1,181,780.64)	(94,320.20)	(5,026,413.24)	(86,425.01)	86,425.01	1,601.91	2,474,832.31
Balances per FISCAL Agency Recon Report:												
Pavables:									Û Û		8	Î Î
Voucher(s) not paid by SCO (Period 12)	3010	2000000			Entering	Demant 4 57	AD Jakan C	) in line of				
Accrued Payables (Period 998 accruals)	3010	2000100	Q (3		Enter on I	xeport 1, 5/	TD (step o	) in lieu or	8 - 3		2	S 6
Encumbrances	3010	2000000				1						
Encumbrances (BLL-Allocation JNL - Accrued Payables)	3010	2000100	160.36		26.35	2,859.57		21.02	16.65	(16.65)		
Due to Other Funds (Period 998 accruals)	3114	2010000	1,788.05		291.28			e		states in solo		
Encumbrances (BLL-Encumb reclassified to lower level by Dept)	3115	2011000										
Due to Other Appropriations (Period 998 accruals + June PFA Reclass	3115	2011000								3,635.75	463.56	
Encumbrances -(BLL-Allocation JNL-Due to Other Govt Entities)	3290	2024000										
Other:					÷.							
	2	5	C		S		2	5	8		2	8
		2									3	
		DATE							Ú		9 1	
Adjustments to SCO accounts:		CORR						ч 6				
DOF TRF #13 - correct SFM 134940 6/23/XX which does not belong to	DOF	6/29/20XX						22 I I I I I I I I I I I I I I I I I I			4	
SCO ADJUSTED BALANCE			(1,266,724.77)	(132,130.56)	(1,802,273.43)	(1,179,432.60)	(94,320.20)	(5,026,836.89)	(90,044.11)	90,044.11	0.00	2,474,832.31
Bal Per FI\$CAL ("D" opposite sign, "F" same sign)		DATE	(1,266,724.77)	(132,130.56)	(1,802,273.43)	(1,179,432.60)	(94,320.20)	(5,026,836.89)	(90,044.11)	90,044.11	0.00	2,474,832.31
Adjustments to Fi\$Cal:		0						8 -			3	2 
Revolving Fund Cash (GL 1130)	1130	1101200						6			2	
Advances to Agency & Office Revolving Funds	2125	1222100	ľ									
Advance to SCIF & SRF not posted to Commitment Control (KK)	1730	1309200						6	2 G 2 G			
		0				8		2			3	8
FI\$CAL ADJUSTED BALANCE			(1,266,724.77)	(132,130.56)	(1,802,273.43)	(1,179,432.60)	(94,320.20)	(5,026,836.89)	(90,044.11)	90,044.11	0.00	2,474,832.31
Variance			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

For illustration purposes, below is a sample of the SCO/Agency Reconciliation sheet. (Page 2 of 3)

	A	ACCT	20CY	20CY	20CY	20CY	20CY	20CY	20CY	20CY	20CY	20CY	20CY	20CY
SCO/AGENCY RECONCILIATION WORKSHEET	T	ITLE	Annual Financial	FI\$CAL	Program &	Supportive	DOJ Legal	Local	Administration	Distributed	CLEARING	Reimbursemen	Reimbursement	Reimbursement
FUND: 4321 - TRAINING SUPPORT FUND		0111	Plan		Information	Data	Services	Gov. Unit		Administration	ACCOUNT	REF TYPE CAT	REF TYPE CAT	REF TYPE CAT
Period (Final - BLL - Include Encumbrance Reclass)			Pgm 6770	Pgm 6775	Pgm 6780	Pgm 6785	Pgm 6790	Pgm 6800	Pgm 9900100	Pgm 9900200		Pgm 9990/6770	Pgm 9990/6775	Pgm 9990/6780
As of June 30, 20XX	UCM	COA	001 D 10	001 D 15	001 D 20	001 D 30	001 D 32	001 D 37	001 D 40.01	001 D 40.02	001 D 99	001 F 90.10	001 F 90.15	001 F 90.20
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	9,525,556.24	714,516.55	593,217.76	2,795,218.87
			67 1999 (S.) 1999											
Balances per FISCAL Agency Recon Report:		P	9	(		-	<u>e</u>	ì	Ê <sup>0</sup>	re s		P	í i	
Payables:	10000			ç		) 22/17-1	a se		2			5		
Voucher(s) not paid by SCO (Period 12)	3010	2000000	1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 -	2 	186.00	22.40	8 8	275230352	Enteror	Penort 1 5	71D (sten )	in lieu of F	anort 6	2
Accrued Payables (Period 998 accruals)	3010	2000100	63,808.26	14,199.31	21,154.46	11,558.01	9 2	9,394.15	Linter U	ricepont 1, 5	The Jstep t	i in neu or n	iopon o	Ø
Encumbrances	3010	2000000			0402/01020300	0.00	-			0.00				
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)			<u> </u>	[]
Due to Other Funds (Period 998 accruals)	3114	2010000			2,451.51		29,845.20	85,482.07	-		27,974.52			
Encumbrances (BLL-Encumb reclassified to lower level by Dept)	3115	2011000	23,452.70		1,459,44				1					
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	1,480,269.74		950.00			
Encumbrances -(BLL-Allocation JNL-Due to Other Govt Entities)	3290	2024000			395.27								[]	
Other:		é -								8		6		
		8	6	0 2		6	0 8		8	8 9		2	0 8	
				0.00							0.00			
		DATE		0 S		2	0 8			8		6	0 0	9
Adjustments to SCO accounts:		CORR					i i		4	i	0			
DOF TRF #13 - correct SFM 134940 6/23/XX which does not belong to	DOF	6/29/20XX		а; 			1			8	(1,186.95)	1		
SCO ADJUSTED BALANCE	2223-03		(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
			(000 500 0.4)	(00.004.00)	(0.504.000.00)	(050 750 07)	(000.000.00)	10 000 (70 00)	(00.004.40)	00.004.40		202 544 54	00.004.00	0.005.004.40
Bai Per H\$CAL ("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
Adjustments to Fi\$Cal:														
Revolving Fund Cash (GL 1130)	1130	1101200		0 S		2						8	00	0
Advances to Agency & Office Revolving Funds	2125	1222100							3			с. К		
Advance to SCIF & SRF not posted to Commitment Control (KK)	1730	1309200	1	8		8			3	3 8		6	8	2
		2	15	6) 8		5	0 8		8	8 8		2	0 8	0
FI\$CAL 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
Variance	(	0	\$0.00	(\$0.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$0.00)	(\$0.00)	\$0.00	\$0.00	\$0.00

# For illustration purposes, below is a sample of the SCO/Agency Reconciliation sheet. (Page 3 of 3)

	<u> </u>	<del>i – i –</del>	N	and the second sec		21.5						
	4	ACCT	20CY	20CY	20CY	20CY	20CY	TOTAL	FUND 4321	Enter on		
SCO/AGENCY RECONCILIATION WORKSHEET	1	ITLE	Reimbursement	SCIF	RF	SRF	Annual Financial	Training	Totals per	Accrual		
FUND: 4321 - TRAINING SUPPORT FUND			REF TYPE CAT	2007040	Advance	Advance	Plan	Support	Trial Balance	Worksheet		
Period (Final - BLL - Include Encumbrance Reclass)			Pgm 9990/6785	Pgm 9990	Pgm 9990	Pgm 9990	Pgm 6770	Fund		Report 2		
As of June 30, 20XX	UCM	COA	001 F 90.30	001 D 96	001 D 97	001 D 98	501 D 10	Appn	(Actual sign)			
Balance per SCO "tab run" (same sign)			1,290,410.42	6,705.76	200,000.00	42,000.00	(258,216.85)	(3,044,761.01)			-	
					<b>A</b>							
Balances per FI\$CAL Agency Recon Report:			2		(Co	8			8	-		
Payables:			~	9			0				Enter on Re	eport 1 (steps 5-7)
Voucher(s) not paid by SCO (Period 12)	3010	2000000	Enter on Re	port 1 571	(sten 8) in	lieu of Rei	nort 6 Orana	3,217.50	(3,217.50)	2.5	ENC	DEDODT 4
Accrued Payables (Period 998 accruals)	3010	2000100	Children on Re	pont i, or n		incu of hop	22,249.97	627,116.03	(1,481,448.41)	2.1/2.6	ENC	REPORTI
Encumbrances	3010	2000000	0		0		0	0.00	0.00	2.7		CONTRACTORY NOTIFICS
Encumbrances (BLL-Allocation JNL - Accrued Payables)	3010	2000100					22,249.97	854,332.38		2.7	(\$854,332.38)	571A (GL 3010)
Due to Other Funds (Period 998 accruals)	3114	2010000	8	6	0	s	17,123.52	164,956.15	(164,956.15)	2.8		100550-20030765
Encumbrances (BLL-Encumb reclassified to lower level by Dept)	3115	2011000						24,912.14	(10,950,289.67)	2.8	(\$24,912.14)	571A (GL 3115)
Due to Other Appropriations (Period 998 accruals + June PFA Reclass	3115	2011000						10,925,377.53		2.8		and the second
Encumbrances -(BLL-Allocation JNL-Due to Other Govt Entities)	3290	2024000						395.27	(395.27)	2.9	(\$395.27)	571A (GL 3290)
Other:		-			ę.						\$3,477.04	571A (GL 1420)
								0.00	100.00	2.1	\$31,055.42	571A (GL 1410)
				9							(\$845,107.33)	571D & Rpt 6 Total
		DATE		2	8				a – 2	-	-	(11)
Adjustments to SCO accounts:		CORR		6	0		0		6			
DOF TRF #13 - correct SFM 134940 6/23/XX which does not belong to	DOF	6/29/20XX		101				(1,186.95)				
SCO ADJUSTED BALANCE			482,136.83	6,705.76	188,289.14	42,000.00	(196,593.39)	(4,243,852.21)				
Bal Der EICAL ("D" opposite sign "F" same sign)		DATE	492 126 92	0.00	0.00	0.00	(106 503 30)	14 480 847 441				
bairernacat ( b opposite sign, i same sign)		DAIL	402,130.03	0.00	0.00	0.00	(150,555.55)	(4,400,047,11)				
Adjustments to Fi\$Cal:					8							
Revolving Fund Cash (GL 1130)	1130	1101200			188,289.14			188,289.14	188,289.14	2.11		
Advances to Agency & Office Revolving Funds	2125	1222100		Q	0.00		2	0.00	0.00			
Advance to SCIF & SRF not posted to Commitment Control (KK)	1730	1309200		6,705.76		42,000.00		48,705.76	48,705.76	2.12	ARF	
				4 2004 ISA BOUTSA 12	6. 6.							
			492 426 92	6 705 70	400 200 44	42 000 00	(106 502 20)	(4 343 953 34)				
Varianaa		4	402,130.83	0,100.70	100,203.14	42,000.00	(130'232'33)	(4,243,052.21)				
valiance			30.00	\$0.00	\$U.00	\$0.00	\$0.00	\$0.00				

For illustration purposes, below is a sample of the Report No. 7, Subsidiaries On File.

1				·· ·		
		REPORT No. 7	- SUBSIDIARI	ES ON FILE		
-		Departme	nt of Training Fund 4321	- 1234		
1		Fisca	Year 20XX->	(X		
1		As o	f 06/30/20XX			
Business	s Unit 1234 - Departm	nent of Training			Beport ID :	BPTGL354
Fund :	4321 - Training	Support Fund			<b>Run Date :</b>	8/05/20XX
Subfund	:				Run Time :	15:24:35
					Adjustment Ledaer:	BUDLEGAL
GLAN	ACCOUNT TI	TLE				
-	SUBSIDIARY	SUBSIDIARY	SUBSIDIARY	SUBSIDIARY	DEBITS	CREDITS
H .	FUNDPACCOUN	IT FUND/ACCOUNT TITLE	BUSINESS	BUSINESS UNIT TITLE		
1410	DUE FROM OT	HER FUNDS				Report No. 1
1	0042	STATE HIGHWAY ACCOUNT, STF	2660	Department of Transportation	3,987.00	571A (GL
-	0048	TRANSPORTATION REVOLVING	2660	Department of Transportation	141,666.49	1410)
-	0115	AIR POLLUTION CONTROL FUND	3900	State Air Resources Board	35,819.00	1410)
	0133	CALIFORNIA BEVERAGE CONTAINER	3970	Resources Recycling & Recovery	50,127.00	
	0666	SERVICE REVOLVING FUND	2000	Department of General Services	32,328.15	
	0890	FEDERAL TRUST FUND	0521	Sec. Transportation Agence	88 087 03	
1	0917	INMATE VELEABE FUND	5225	Dept of Corrections & Behab	38,391,50	
1	3238	STATE PARKS REVENUE INCENTIVE	3790	Dept of Parks & Recreation	392.00	
1	605100001	SEDRWTRQU/SELDCTRL,RVRCSTL	0540	Sec., Natural Resources	26,239.50	
1	9730	TECHNOLOGY SERVICES REVOLVING	7502	Department of Technology	740,293.05	
1	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 AP	PROPS - SAME FUND				Demod No. 1
	4321	TRAINING SUPPORT FUND	1234	Department of Training	10,950,289.67	Report No. 1
1	4321	TRAINING SUPPORT FUND	7760	Department of General Services	319,559.79	571A (GL
-	TOTAL ACCOUNT	1420			11,269,849.46	1420)
1600	PROVISION FO	R DEFERRED AR				
	013190000	Prov Deferred A/R-Other				450.93
1	TOTAL ACCOUNT	1600				450.93
1730	PREPAY TO OT	THER FUNDS/APPROPS	_			
1	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	
3114	DUE TO OTHER	REUNDS	_			
1	0512	STATE COMPENSATION INSURANCE	8430	State Compensation Insurnce Fd		4,395.38
	0666	SERVICE REVOLVING FUND	7760	Department of General Services	Report No.	23,019.86
	9730	TECHNOLOGY SERVICES REVOLVING	7502	Department of Technology	571A (GI	20,200.00
1	9731	LEGAL SERVICES REVOLVING FUND	0820	Department of Justice	3/14 (01	117,340.91
-	TOTAL ACCOUNT	3114			3114 and 6	FL 164,956.15
2115					3115)	
0110	4321	TBAINING SUPPORT FUND	1234	Department of Training		10.950.289.67
1	TOTAL ACCOUNT	3115	1201	are provident of the mining		10,950,289,67
1						