

Report Preparation Guide

Year-End Report No. 13 - Report of Expenditures of Federal Funds

Purpose

Report No. 13, Report of Expenditures of Federal Funds, provides the expenditure and encumbrance balances for each federal award by Assistance Listing Number (ALN) and program title. Assistance Listing Number was formerly known as Catalog of Federal Domestic Assistance (CFDA).

Reference Documents

- ★ Job Aid FISCal.234 – Year End Report 13 - Report of Expenditures of Federal Funds
- ★ Report No. 6, Final Budget Report
- ★ DFQ_KK_05_ACTIVITY_REPORT_13 query
- ★ SAM Sections [7974](#) and [7941.1](#)
- ★ [Finance Year-End Training – Presentation - Session 2, Report No. 13](#)
- ★ [Chart of Accounts Crosswalk](#) (Finance, FISCal Resources for Accounting web page)

How to Prepare

Report No. 13 is generated in FISCal. Follow the steps in Job Aid FISCal.234 to generate the report. Below is a summary of the criteria to run the report.

- **Navigation:** Main Menu → FISCal Processes → FISCal Report → GL Reports → Federal Project Report
- **Parameters:** Business Unit, Fund Tree, Fund Node, and As of Date
- Click on the box “**Include Adjustment Period(s)**” to include the 998 adjustment period in the report.
- Select “Federal Project Report” with Process Name “ZZ_GL_FDRPRJ” in PDF format on the Process List.

How to Validate

To validate the completeness and accuracy of Report No. 13:

- 1-** Reconcile total expenditures and encumbrances on the Report 13 to the Report No. 6's Federal Trust Fund total line.
- 2-** Run the query “DFQ_KK_05_Activity_Report_13” and verify expenditures and encumbrances by ALN number on Report No. 13.
- 3-** If the query generates without the ALN, input the missing ALN using the Project Costing module:
 - Navigate to **Main Menu>Project Costing>Project Definitions>General Information>User Fields** and input any missing ALN.

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The screenshot shows the 'User Fields' tab in a software application. The 'CFDA Number' field is highlighted with a red box. Other fields include P/N, C, Parent Project Number, Field 4, Field 5, User Currency, Amount 1, Amount 2, Amount 3, Date 1, and Date 2. The 'Save' button is also highlighted with a red box.

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

Important Notes/Tips

- Program title must be identified on Report No. 13 for ALN* with XX.XXX format.
- 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 (FSCU) by August 31. Reports may be submitted electronically to FSCUHotline@dof.ca.gov with the subject line "Report No. 13 – Department Name BU XXXX".
- The agency/department must retain Report No. 13 supporting documentation in the event Finance, Office of State Audits and Evaluations, or the California State Auditor requests to review.
- If there is a variance between Report No. 6 and Report No. 13 expenditures, use the Dfq_KK_05_Activity_Report_13 query to research if any transactions using Account 5902000 (Federal Refunds to Reverted Appropriations) should be excluded.
- If any interfaced transactions have not been reclassified from the default SCO values, the transactions may not appear in Report No. 13.

*ALN formerly known as CFDA

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For illustration purposes, below is a sample of Report No. 6 used to verify total encumbrance and expenditure amounts on Report No. 13.

| REPORT 6 - FINAL BUDGET REPORT | | | | | |
|--|-------------------------------|--------------------------------------|-------------------------------------|---------------------------|---------------|
| Department of Training - 1234 | | | | | |
| Fund 0890 | | | | | |
| Fiscal Year 20xx-xx | | | | | |
| As of 06/30/20xx | | | | | |
| Report 6 | | | | | |
| Business Unit: | 1234 - Department of Training | | Report ID: | RPTGL156 | |
| Fund: | 0890 - Federal Trust Fund | | Run Date: | 8/20/20xx | |
| Reference: | | | Run Time: | 17:09:40 | |
| Enactment Year: | 20xx | | Adjusting Period: | 998 | |
| Budget Period | Program | Appropriation Description | | | |
| Appropriation | Expenditures | Encumbrance/Allocated Encumbrance | Prior Year Encumbrance Reversals | Budgetary Expenditures | Balance |
| REGULAR APPROPRIATIONS | | | | | |
| 20xx | 5310 | Reserve Program | | | |
| -3,796,182.57 | 3,253,898.39 | 191,872.03 | 0.00 | 3,445,770.42 | -350,412.15 |
| 20xx | 5312 | Development Services | | | |
| -2,473,000.00 | 1,708,824.54 | 25,935.85 | 0.00 | 1,734,760.39 | -738,239.61 |
| 20xx | 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 |
| Total Fund | | | | | |
| | 0890 | | | | |
| -6,752,228.89 | 5,194,632.49 | 226,251.73 | 0.00 | 5,420,884.22 | -1,331,344.67 |
| <i>Tie points to Report 13</i> | | | | | |

| REPORT 13 - REPORT OF EXPENDITURES OF FEDERAL FUNDS | | | | | Page No: 1 |
|---|-------------------------------|--------------|--------------------------|--------------|------------|
| Department of Training - 1234 | | | | | |
| Fund 0890 | | | | | |
| Fiscal Year 20xx-xx | | | | | |
| As of 06/30/20xx | | | | | |
| Report 13 | | | | | |
| 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 Period: | 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 | 1 |

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For illustration purposes, use query "DFQ_KK_05_Activity_Report_13" as shown below to verify expenditures and encumbrances by ALN on Report No. 13.

DFQ_KK_05_Activity_Report_13

| Ledger | Unit | ENY | Fund | Program | Appr Op Re | Budget Per | Year | Period | Date | Journal ID | Account | Rptg Structure | Sum Amount | Project | Project Description | Activity | Activity Description | CFDA Num |
|----------------------------|------|------|------|---------|------------|------------|------|--------|-----------|------------|---------|----------------|---------------------|------------|---------------------|----------|----------------------|----------|
| C_DTL_EXP | 1234 | 20XX | 0890 | 5310 | 011 | 20XX | 20XX | 998 | 6/30/20XX | 00002139E | 510000 | 61201004 | 18,957.00 | SO14000514 | FYXX-XX State Grant | 000001 | State Operation | 10.664 |
| C_DTL_EXP | 1234 | 20XX | 0890 | 5310 | 011 | 20XX | 20XX | 998 | 6/30/20XX | 00002139E | 510820 | 61201004 | 6.76 | SO14000514 | FYXX-XX State Grant | 000001 | State Operation | 10.664 |
| C_DTL_EXP | 1234 | 20XX | 0890 | 5310 | 011 | 20XX | 20XX | 998 | 6/30/20XX | 00002139E | 5150150 | 61201004 | 189.58 | SO14000514 | FYXX-XX State Grant | 000001 | State Operation | 10.664 |
| C_DTL_EXP | 1234 | 20XX | 0890 | 5310 | 011 | 20XX | 20XX | 998 | 6/30/20XX | 00002139E | 5150350 | 61201004 | 3,479.69 | SO14000514 | FYXX-XX State Grant | 000001 | State Operation | 10.664 |
| C_DTL_EXP | 1234 | 20XX | 0890 | 5310 | 011 | 20XX | 20XX | 998 | 6/30/20XX | 00002139E | 5150450 | 61201004 | 261.98 | SO14000514 | FYXX-XX State Grant | 000001 | State Operation | 10.664 |
| C_DTL_EXP | 1234 | 20XX | 0890 | 5310 | 011 | 20XX | 20XX | 998 | 6/30/20XX | 00002139E | 5150500 | 61201004 | 1,120.17 | SO14000514 | FYXX-XX State Grant | 000001 | State Operation | 10.664 |
| C_DTL_EXP | 1234 | 20XX | 0890 | 5310 | 011 | 20XX | 20XX | 998 | 6/30/20XX | 00002139E | 5150600 | 61201004 | 4,767.69 | SO14000514 | FYXX-XX State Grant | 000001 | State Operation | 10.664 |
| C_DTL_EXP | 1234 | 20XX | 0890 | 5310 | 011 | 20XX | 20XX | 998 | 6/30/20XX | 00002139E | 5150750 | 61201004 | 34.56 | SO14000514 | FYXX-XX State Grant | 000001 | State Operation | 10.664 |
| Sum of Expenditures | | | | | | | | | | | | | 3,253,898.39 | 2 | | | | |

| Ledger | Unit | ENY | Fund | Program | Appr Ref | Budget Period | Year | Per | PO No. | Acco | Rptg Structure | Sum Amount | Project | Project Description | Activit | Activity Description | CFDA Number | |
|----------------------------|------|------|------|---------|----------|---------------|------|-----|------------|---------|----------------|------------|-------------------|---------------------|---------|----------------------------|-------------|--|
| C_DTL_ENC | 1234 | 20XX | 0890 | 5310 | 011 | 20XX | 20XX | 12 | | 5304220 | 61201002 | (785.98) | SO17000517 | FYXX-XX State Grant | 000001 | WP14 - LSTA State Operatio | 10.664 | |
| C_DTL_ENC | 1234 | 20XX | 0890 | 5310 | 011 | 20XX | 20XX | 12 | 0000000762 | 5304220 | 61201002 | 1,600.00 | SO17000517 | FYXX-XX State Grant | 000001 | WP14 - LSTA State Operatio | 10.664 | |
| C_DTL_ENC | 1234 | 20XX | 0890 | 5310 | 011 | 20XX | 20XX | 12 | 0000000776 | 5304220 | 61201002 | 168.86 | SO17000517 | FYXX-XX State Grant | | | 10.664 | |
| C_DTL_ENC | 1234 | 20XX | 0890 | 5310 | 011 | 20XX | 20XX | 12 | 0000000776 | 5304220 | 61201002 | 248.08 | SO17000517 | FYXX-XX State Grant | 000001 | WP14 - LSTA State Operatio | 10.664 | |
| C_DTL_ENC | 1234 | 20XX | 0890 | 5310 | 011 | 20XX | 20XX | 12 | 0000000778 | 5304220 | 61201002 | 108.16 | SO17000517 | FYXX-XX State Grant | 000001 | WP14 - LSTA State Operatio | 10.664 | |
| C_DTL_ENC | 1234 | 20XX | 0890 | 5310 | 011 | 20XX | 20XX | 12 | 0000000779 | 5304220 | 61201002 | 54.44 | SO17000517 | FYXX-XX State Grant | 000001 | WP14 - LSTA State Operatio | 10.664 | |
| C_DTL_ENC | 1234 | 20XX | 0890 | 5310 | 011 | 20XX | 20XX | 12 | 0000000786 | 5304220 | 61201002 | 1,744.36 | SO17000517 | FYXX-XX State Grant | 000001 | WP14 - LSTA State Operatio | 10.664 | |
| C_DTL_ENC | 1234 | 20XX | 0890 | 5310 | 011 | 20XX | 20XX | 12 | 0000000813 | 5301620 | 61201002 | 1,440.00 | SO17000517 | FYXX-XX State Grant | | | 10.664 | |
| Sum of Encumbrances | | | | | | | | | | | | | 191,872.03 | 2 | | | | |

REPORT 13 - REPORT OF EXPENDITURES OF FEDERAL FUNDS

Report 13

Department of Training - 1234

Fund 0890

Fiscal Year 20xx-xx

As of 06/30/20xx

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

Report ID: RPTGL072
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 |
| 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 |

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If the query "DFQ_KK_05_Activity_Report_13" generates without ALN numbers, input the missing number using the Project Costing module as discussed in Step 3.

| Ledger | Unit | ENY | Fund | Program | Approp Ref | Period | Date | Journal ID | Account | Rptg Structure | Sum Amount | Project | Project Description | Activity | Activity Description | CFDA Numbe |
|-----------|------|------|------|---------|------------|--------|------------|------------|---------|----------------|--------------|------------|---------------------|----------|----------------------|------------|
| C_DTL_EXP | 1234 | 20XX | 0890 | 5310 | 011 | 4 | | | 5304220 | 61201002 | 93.04 | SO15000515 | FYXX-XX State Grant | 000001 | State Operation | |
| C_DTL_EXP | 1234 | 20XX | 0890 | 5310 | 011 | 6 | 12/31/20XX | 0000127447 | 5100000 | 61201005 | 5,036.74 | SO15000515 | FYXX-XX State Grant | 000001 | State Operation | 3 |
| C_DTL_EXP | 1234 | 20XX | 0890 | 5310 | 011 | 6 | 12/31/20XX | 0000127447 | 5100000 | 61201009 | 7,192.76 | SO15000515 | FYXX-XX State Grant | 000001 | State Operation | |
| C_DTL_EXP | 1234 | 20XX | 0890 | 5310 | 011 | 6 | 12/31/20XX | 0000167479 | 5324100 | 61201002 | (0.02) | SO15000515 | FYXX-XX State Grant | 000001 | State Operation | |
| C_DTL_EXP | 1234 | 20XX | 0890 | 5310 | 011 | 6 | 12/31/20XX | 0000167479 | 5342500 | 61201002 | 34,671.90 | SO15000515 | FYXX-XX State Grant | 000001 | State Operation | |
| C_DTL_EXP | 1234 | 20XX | 0890 | 5310 | 011 | 10 | | | 5304220 | 61201002 | 872.18 | SO15000515 | FYXX-XX State Grant | 000001 | State Operation | |
| C_DTL_EXP | 1234 | 20XX | 0890 | 5310 | 011 | 10 | | | 5304220 | 61201002 | 27.22 | SO15000515 | FYXX-XX State Grant | 000001 | State Operation | |
| C_DTL_EXP | 1234 | 20XX | 0890 | 5310 | 011 | 10 | | | 5302300 | 61201002 | 79.29 | SO15000515 | FYXX-XX State Grant | 000001 | State Operation | |
| C_DTL_EXP | 1234 | 20XX | 0890 | 5310 | 011 | 10 | | | 5306100 | 61201005 | 28.37 | SO15000515 | FYXX-XX State Grant | 000001 | State Operation | |
| C_DTL_EXP | 1234 | 20XX | 0890 | 5310 | 011 | 10 | | | 5306100 | 61201005 | 259.17 | SO15000515 | FYXX-XX State Grant | 000001 | State Operation | |
| C_DTL_EXP | 1234 | 20XX | 0890 | 5310 | 011 | 10 | | | 5306100 | 61201005 | 3,166,794.68 | SO15000515 | FYXX-XX State Grant | 000001 | State Operation | |
| C_DTL_EXP | 1234 | 20XX | 0890 | 5310 | 011 | 10 | | | 5306100 | 61201005 | 39.97 | SO15000515 | FYXX-XX State Grant | 000001 | State Operation | |
| C_DTL_EXP | 1234 | 20XX | 0890 | 5310 | 011 | 11 | 5/4/20XX | 0000143315 | 5150200 | 61201002 | 564.78 | SO15000515 | FYXX-XX State Grant | 000001 | State Operation | |
| C_DTL_EXP | 1234 | 20XX | 0890 | 5310 | 011 | 11 | 5/5/20XX | 0000144318 | 5150200 | 61201002 | 70.31 | SO15000515 | FYXX-XX State Grant | 000001 | State Operation | |
| C_DTL_EXP | 1234 | 20XX | 0890 | 5310 | 011 | 998 | 6/30/20XX | 0000209870 | 5324400 | 61201004 | 0.04 | SO15000515 | FYXX-XX State Grant | 000001 | State Operation | |
| C_DTL_EXP | 1234 | 20XX | 0890 | 5310 | 011 | 998 | 6/30/20XX | 0000209870 | 5324400 | 61201005 | 0.01 | SO15000515 | FYXX-XX State Grant | 000001 | State Operation | |
| C_DTL_EXP | 1234 | 20XX | 0890 | 5310 | 011 | 998 | 6/30/20XX | 0000209870 | 5342500 | 61201002 | 44,213.17 | SO15000515 | FYXX-XX State Grant | 000001 | State Operation | |
| C_DTL_EXP | 1234 | 20XX | 0890 | 5310 | 011 | 1 | | | 5108200 | 61201009 | 1.69 | SO14000514 | FYXX-XX State Grant | 000001 | State Operation | 10.664 |
| C_DTL_EXP | 1234 | 20XX | 0890 | 5310 | 011 | 1 | | | 5150150 | 61201002 | 668.34 | SO14000514 | FYXX-XX State Grant | 000001 | State Operation | 10.664 |
| C_DTL_EXP | 1234 | 20XX | 0890 | 5310 | 011 | 5 | | | 5150750 | 61201002 | 86.40 | SO14000514 | FYXX-XX State Grant | 000001 | State Operation | 10.664 |
| C_DTL_EXP | 1234 | 20XX | 0890 | 5310 | 011 | 5 | | | 5150750 | 61201003 | 17.28 | SO14000514 | FYXX-XX State Grant | 000001 | State Operation | 10.664 |
| C_DTL_EXP | 1234 | 20XX | 0890 | 5310 | 011 | 5 | | | 5150750 | 61201004 | 34.56 | SO14000514 | FYXX-XX State Grant | 000001 | State Operation | 10.664 |
| C_DTL_EXP | 1234 | 20XX | 0890 | 5310 | 011 | 5 | | | 5150750 | 61201005 | 8.64 | SO14000514 | FYXX-XX State Grant | 000001 | State Operation | 10.664 |
| C_DTL_EXP | 1234 | 20XX | 0890 | 5310 | 011 | 5 | | | 5150750 | 61201009 | 8.64 | SO14000514 | FYXX-XX State Grant | 000001 | State Operation | 10.664 |
| C_DTL_EXP | 1234 | 20XX | 0890 | 5310 | 011 | 6 | 12/31/20XX | 0000127447 | 5100000 | 61201002 | (89,630.24) | SO14000514 | FYXX-XX State Grant | 000001 | State Operation | 10.664 |
| C_DTL_EXP | 1234 | 20XX | 0890 | 5310 | 011 | 6 | 12/31/20XX | 0000127447 | 5100000 | 61201003 | (13,343.98) | SO14000514 | FYXX-XX State Grant | 000001 | State Operation | 10.664 |
| C_DTL_EXP | 1234 | 20XX | 0890 | 5310 | 011 | 6 | 12/31/20XX | 0000127447 | 5100000 | 61201004 | (29,944.54) | SO14000514 | FYXX-XX State Grant | 000001 | State Operation | 10.664 |
| C_DTL_EXP | 1234 | 20XX | 0890 | 5310 | 011 | 6 | 12/31/20XX | 0000127447 | 5100000 | 61201005 | (5,036.74) | SO14000514 | FYXX-XX State Grant | 000001 | State Operation | 10.664 |
| C_DTL_EXP | 1234 | 20XX | 0890 | 5310 | 011 | 6 | 12/31/20XX | 0000127447 | 5100000 | 61201009 | (7,192.76) | SO14000514 | FYXX-XX State Grant | 000001 | State Operation | 10.664 |
| C_DTL_EXP | 1234 | 20XX | 0890 | 5310 | 011 | 6 | | | 5100000 | 61201002 | 55,569.26 | SO14000514 | FYXX-XX State Grant | 000001 | State Operation | 10.664 |
| C_DTL_EXP | 1234 | 20XX | 0890 | 5310 | 011 | 6 | | | 5100000 | 61201003 | 9,160.00 | SO14000514 | FYXX-XX State Grant | 000001 | State Operation | 10.664 |
| C_DTL_EXP | 1234 | 20XX | 0890 | 5310 | 011 | 6 | | | 5100000 | 61201004 | 19,607.00 | SO14000514 | FYXX-XX State Grant | 000001 | State Operation | 10.664 |
| C_DTL_EXP | 1234 | 20XX | 0890 | 5310 | 011 | 6 | | | 5100000 | 61201005 | 3,355.00 | SO14000514 | FYXX-XX State Grant | 000001 | State Operation | 10.664 |
| C_DTL_EXP | 1234 | 20XX | 0890 | 5310 | 011 | 6 | | | 5100000 | 61201009 | 4,967.54 | SO14000514 | FYXX-XX State Grant | 000001 | State Operation | 10.664 |
| C_DTL_EXP | 1234 | 20XX | 0890 | 5310 | 011 | 6 | | | 5108200 | 61201002 | 3,184.99 | SO14000514 | FYXX-XX State Grant | 000001 | State Operation | 10.664 |
| C_DTL_EXP | 1234 | 20XX | 0890 | 5310 | 011 | 6 | | | 5108200 | 61201003 | 3.38 | SO14000514 | FYXX-XX State Grant | 000001 | State Operation | 10.664 |
| C_DTL_EXP | 1234 | 20XX | 0890 | 5310 | 011 | 6 | | | 5108200 | 61201004 | 6.76 | SO14000514 | FYXX-XX State Grant | 000001 | State Operation | 10.664 |
| C_DTL_EXP | 1234 | 20XX | 0890 | 5310 | 011 | 6 | | | 5108200 | 61201005 | 1.69 | SO14000514 | FYXX-XX State Grant | 000001 | State Operation | 10.664 |
| C_DTL_EXP | 1234 | 20XX | 0890 | 5310 | 011 | 6 | | | 5108200 | 61201009 | 1.69 | SO14000514 | FYXX-XX State Grant | 000001 | State Operation | 10.664 |
| C_DTL_EXP | 1234 | 20XX | 0890 | 5310 | 011 | 6 | | | 5150150 | 61201002 | 733.72 | SO14000514 | FYXX-XX State Grant | 000001 | State Operation | 10.664 |
| C_DTL_EXP | 1234 | 20XX | 0890 | 5310 | 011 | 6 | | | 5150150 | 61201003 | 55.27 | SO14000514 | FYXX-XX State Grant | 000001 | State Operation | 10.664 |
| C_DTL_EXP | 1234 | 20XX | 0890 | 5310 | 011 | 6 | | | 5150150 | 61201004 | 192.33 | SO14000514 | FYXX-XX State Grant | 000001 | State Operation | 10.664 |