

Year-End Report No. 2 - Accrual Worksheet

Purpose

Report No. 2, Accrual Worksheet is the first year-end report to be completed. It provides agencies/departments with a uniform and systematic method of compiling year-end accruals.

Report No. 2 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 State Controller's Office (SCO) cash basis accounts as of June 30. See SAM Section [7953](#).

Reference Documents

- ★ [Chart of Accounts Crosswalk](#) (Finance, FISCAL Resources for Accounting web page)
- ★ Final (998) SCO/Agency Reconciliation Worksheet as of June 30
- ★ [Finance Year-End Training – Presentation - Session II, Report No. 2](#)
- ★ Job Aid FISCAL.251 – Year-End Report No. 2 - Accrual Worksheet
- ★ Report No. 7, Subsidiaries on File
- ★ Report No. 8, Post-Closing Trial Balance
- ★ SAM Section [7953](#)
- ★ SCO Year-End Financial Reports Procedure Manual (Budgetary/Legal)
- ★ Year-End Report Checklist

How to Prepare

The Accrual Worksheet is a manual process using the following source documents:

- A. Final SCO/Agency Reconciliation Worksheet
- B. Report No. 7, Subsidiaries on File
- C. Report No. 8, Post-Closing Trial Balance

Report Preparation Guide

Use the Final (998) 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 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 Report No. 2, enter the accrual amounts into the proper general ledger (GL) column on the Report No. 2 from the Final (998) SCO/Agency Reconciliation Worksheet. Record the accruals as the opposite sign of the amounts reflected on the Final (998) SCO/Agency Reconciliation Worksheet except for the Revolving Fund Advance and Prepayment lines. Refer to the Revolving Fund Advance and Prepayment items in this section.
- ★ For any GL account not listed in Report No. 2, use a blank column, a preprinted column that will not otherwise be used, or combine the account with a similar preprinted account.
- ★ Combine the following GL accounts from the SCO Agency Reconciliation Worksheet and transfer the sums to Report No. 2.
 - GL 1400 - Due From Other Funds/Appropriations = GL 1410 + GL 1420
 - GL 1500 - Due From Other Governments = GL 1510 + GL 1540 + GL 1590
 - GL 1710 - Expense Advances = GL 1712 + GL 1714
 - GL 3100 - Due to Other Funds/Appropriations = GL 3114 + GL 3115
- ★ Category 97, Revolving Fund Advance line on Report No. 2:
 - Enter the amount of the Revolving Fund Advance (balance per SCO) from the Final SCO Agency Reconciliation Worksheet (same sign). Enter this amount in the GL 1130 Revolving Fund Cash column.
- ★ Prepayments to Other Funds column on Report No. 2:
 - Enter the Category 96, State Compensation Insurance Fund (SCIF), and Category 98, Service Revolving Fund (SRF) Prepayments into the GL 1730 Prepayments to Other Funds column. Enter the balance amounts per SCO line on the Final SCO Agency Reconciliation Worksheet (same sign).
Category 96 and 98 prepayments are not carried forward to Report No. 1 because SCO records already contain these amounts.

Prepared by Department of Finance, Fiscal Systems and Consulting Unit
08/08/2023

Report Preparation Guide

- ★ For Miscellaneous Accounts lines on Report No. 2, enter the following:
 - Sales Tax:
 - Source: Report No. 7, Subsidiaries on File, GL 3114
(Debit in GL 1110, Credit in GL 3110)
 - Uncleared Collections:
 - Source: Report No. 8, GL 3730 - Uncleared Collections
 - (Debit in GL 1110 Credit GL 3730 in the Deferred Credits column)
 - Provision for Deferred Accounts Receivables:
 - Source: Report No. 7, Subsidiaries on File, GL 1600
(Debit in Offsetting A/R Account, Credit GL 1600 in Deferred Credits column)
 - Advance Collections:
 - Source: 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:
 - Source: Report No. 7, Subsidiaries on File, GL 1730, Fund 0602
 - (Debit in GL 1730, Credit GL 5330 in Deferred Credits column)
- ★ Revolving Fund Adjustment (RFA) line is located at the bottom of Report No. 2 between the Subtotal and Total lines. The line is completed in two steps:
 - Enter the A-2 Accrual Entry in the appropriate column in the RF Adjustment line.
 - Enter the total of the A-2 Accrual Entry as a Credit in the RF Cash, GL 1130 column. This will bring the Revolving Fund Adjustment line for “Net Total Accruals per Agency” to zero.
- ★ For any abnormal accruals listed on the Report No. 2, add footnote(s) at the bottom of the page.

How to Validate

Validate the completeness and accuracy of Report No. 2:

1. Each column total of Report No. 2 must equal the corresponding GL Accounts on Report No. 8.
2. For Shared Funds, the total of "Net Total Accruals per Agency" on Report No. 2 should equal the balance in GL 5570 - Fund Balance Clearing (opposite sign) on Report No. 8.
3. For Non-shared Funds, GL 1140 - Cash in State Treasury does not close into GL 5530 - Fund Balance Unappropriated on Report No. 2. 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.
4. If the fund balance on Report No. 2 does not agree for shared/non-shared on 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 before June 30.
5. Add all columns down and all rows across on Report No. 2. Each column total must equal the General Ledger Accounts on Report No. 8. If spreadsheets are used, verify the formulas are correct.
6. Miscellaneous Accounts and Revolving Fund Adjustment lines must net to zero in the "Net Total Accruals per Agency" column.

Report Preparation Guide

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

For illustration purposes, below is a sample of 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														
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		
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
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

Report Preparation Guide

For illustration purposes, below is a sample of the Final SCO Agency Reconciliation Worksheet (Page 1 of 2).

SCO/AGENCY RECONCILIATION WORKSHEET FUND: 4321 - TRAINING SUPPORT FUND Period 998 (Final - BLL - Include Encumbrance Reclass) As of June 30, 20XX	ACCT		PY	PY	PY	PY	PY	PY	PY	PY	PY	CY	CY	CY	CY	CY	CY	
	TITLE		State Budget	FI\$CAL	State Audit	Statewide Acct	DOJ Legal	Local	Administration	Distributed	CLEARING	Reimburse	Misc	Settlements/	Donations	State Budget	FI\$CAL	State Audit
	UCM	COA	Pgm 6770 001 D 10	Pgm 6775 001 D 15	Pgm 6780 001 D 20	Pgm 6785 001 D 30	Pgm 6790 001 D 32	Pgm 6800 001 D 37	Pgm 9900100 001 D 40.01	Pgm 9900200 001 D 40.02	001 D 99	Pgm 9990/6770 001 F 90.10	4172500 161400	4173500 163000	4171300 164900	Pgm 6770 001 D 10	Pgm 6775 001 D 15	Pgm 6780 001 D 20
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	(910.46)	(606,318.60)	(3,500.00)	(4,637,309.61)	(2,145,465.97)	(4,042,727.19)
Balances per FI\$CAL Agency Recon Report:																		
Cash on Hand	1190	1100000																
General Cash	1110	1101000																
Receivables:																		
Accounts Receivable - Abatements	1311	1200100									(942.34)							
Accounts Receivable - Reimbursements	1312	1200050																
Accounts Receivable - Revenue	1313	1200000																
Due from Other Funds	1410	1240000																
Due from Other Appropriations	1420	1240100				(511.53)		(444.67)	(3,635.75)		(1,123.13)		(200.00)					
Expense Advance	1710	1301100																
Payables:																		
Voucher(s) not paid by SCO (Period 12)	3010	2000000																186.00
Accrued Payables (Period 998 accruals)	3010	2000100													63,808.26	14,199.31	21,154.46	
Encumbrances	3010	2000000																
Encumbrances (BLL-Allocation JNL - Accrued Payables)	3010	2000100	160.36		26.35	2,859.57		21.02	16.65	(16.65)					262,604.17		73,843.63	
Due to Other Funds (Period 998 accruals)	3114	2010000	1,788.05		291.28													2,451.51
Encumbrances (BLL-Encumb reclassified to lower level by Dept)	3115	2011000													23,452.70		1,459.44	
Due to Other Appropriations (Period 998 accruals + PFA reclass)	3115	2011000								3,635.75	463.56				3,460,921.64	2,102,882.36	1,412,228.28	
Encumbrances -(BLL-Allocation JNL-Due to Other Govt Entities)	3290	2024000																395.27
Other:																		
Adjustments to SCO accounts:		DATE																
TRF #13 - correct SFM 134940 6/23/XX which does not belong to Department		CORR																
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	(1,110.46)	(606,318.60)	(3,500.00)	(826,522.84)	(28,384.30)	(2,531,008.60)
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	(1,110.46)	(606,318.60)	(3,500.00)	(826,522.84)	(28,384.30)	(2,531,008.60)
Adjustments to FI\$CAL:																		
Revolving Fund Cash (GL 1130)	1130	1101200																
Advances to Agency & Office Revolving Funds	2125	1222100																
Advance to SCIF & SRF not posted to Commitment Control (KK)	1730	1309200																
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	(1,110.46)	(606,318.60)	(3,500.00)	(826,522.84)	(28,384.30)	(2,531,008.60)
Variance			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$0.00)	\$0.00

Report Preparation Guide

For illustration purposes, below is a sample of the Final SCO Agency Reconciliation Worksheet (Page 2 of 2).

SCO/AGENCY RECONCILIATION WORKSHEET FUND: 4321 - TRAINING SUPPORT FUND Period 998 (Final - BLL - Include Encumbrance Reclass) As of June 30, 20XX	ACCT TITLE		CY Statewide Acct Policies, Consu Pgm 6785	CY DOJ Legal Services Pgm 6790	CY Local Gov. Unit Pgm 6800	CY Administration Pgm 9900100	CY Distributed Administration Pgm 9900200	CY CLEARING ACCOUNT	CY Reimburse Pgm 9990/6770	CY Reimburse Pgm 9990/6775	CY Reimburse Pgm 9990/6780	CY Reimburse Pgm 9990/6785	CY SCIF Pgm 9990	CY ORF Advance Pgm 9990	CY SRF Advance Pgm 9990	CY Annual Finan Plan Pgm 6770	TOTAL Training Support Fund Appn	FUND 4321 Totals per Trial Balance (Actual sign)	Enter an Accrual Worksheet Report 2
	UCM	COA	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	001 F 90.30	001 D 96	001 D 97	001 D 98	501 D 10			
Balance per SCO "tab run" (same sign)			(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	6,705.76	200,000.00	42,000.00	(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)	10,201.06	2.2
Accounts Receivable - Reimbursements	1312	1200050									(2,205.00)						(2,205.00)	2,205.00	2.3
Accounts Receivable - Revenue	1313	1200000															0.00	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)	2,451,007.33	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)	11,269,849.46	2.5
Expense Advance	1710	1301100												(636.42)			(636.42)	636.42	2.1A
Payables:																			
Voucher(s) not paid by SCO (Period 12)	3010	2000000	22.40					3,009.10									3,217.50	(3,217.50)	2.6
Accrued Payables (Period 998 accruals)	3010	2000100	11,558.01		9,394.15			495,726.31						(10,974.44)		22,249.97	627,116.03	(1,481,448.41)	2.1/2.7
Encumbrances	3010	2000000	0.00				0.00										0.00	0.00	2.7
Encumbrances (BLL-Allocation JNL - Accrued Payables)	3010	2000100	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		29,845.20	85,482.07			27,974.52								17,123.52	164,956.15	(164,956.15)	2.8
Encumbrances (BLL-Encumb reclassified to lower level by Dept)	3115	2011000															24,912.14	(10,950,289.67)	2.9
Due to Other Appropriations (Period 998 accruals + PFA reclass)	3115	2011000	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
Other:																			
																	0.00		
Adjustments to SCO accounts:																			
TRF #13 - correct SFM 134940 6/23/XX which does not belong to Department		DATE						(1,186.95)									(1,186.95)		
SCO ADJUSTED BALANCE			(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	6,705.76	188,289.14	42,000.00	(196,593.39)	(4,243,852.21)		
Bal Per FISCAL ("D" opposite sign, "F" same sign)		DATE	(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	0.00	0.00	0.00	(196,593.39)	(4,480,847.11)		
Adjustments to Fi\$Cal:																			
Revolving Fund Cash (GL 1130)	1130	1101200												188,289.14			188,289.14	188,289.14	
Advances to Agency & Office Revolving Funds	2125	1222100												0.00			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	2.11
FISCAL ADJUSTED BALANCE			(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	6,705.76	188,289.14	42,000.00	(196,593.39)	(4,243,852.21)		
Variance			\$0.00	\$0.00	\$0.00	\$0.00	(\$0.00)	(\$0.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	

Report Preparation Guide

For illustration purposes, below is a sample of Report No. 8.

REPORT No. 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	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		
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	
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	
Fund	4321	14,421,535.10	14,421,535.10	
Note:				
* The sum of GL 5570 - Fund Balance and GL 3420 - Unearned Reimbursement equals the				
Net Total Accruals Per Agency amount on Report 2				
		\$ 1,370,687.17		

Report Preparation Guide

For illustration purposes, below is a sample of transferring GL 1400 – Due From Other Fund/Appropriations (GL 1410 + GL 1420) from Final SCO Agency Reconciliation Worksheet to Report No. 2 (opposite sign).

SCO/AGENCY RECONCILIATION WORKSHEET	ACCT TITLE		CY	CY	CY	CY
FUND: 4321 - TRAINING SUPPORT FUND Period 998 (Final - BLL - Include Encumbrance Reclass) As of June 30, 20XX	UCM	COA	Distributed Administration Pgm 9900200 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
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

To Report No. 2

ACCT TITLE	Amount
<i>ACCOUNTS REFER TO THE UNIFORM CODES MANUAL OR CHART OF ACCOUNTS CROSSWALK</i>	
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

Prepared by Department of Finance, Fiscal Systems and Consulting Unit
08/08/2023

Report Preparation Guide

For illustration purposes, below is a sample of transferring GL 3010 – Accounts Payable from Final SCO Agency Reconciliation Worksheet to Report No. 2 (opposite sign).

SCO/AGENCY RECONCILIATION WORKSHEET	ACCT TITLE		CY	CY	CY
FUND: 4321 - TRAINING SUPPORT FUND Period 998 (Final - BLL - Include Encumbrance Reclass) As of June 30, 20XX	UCM	COA	State Budget	FISCAL	State Audit Evaluations
			Pgm 6770 001 D 10	Pgm 6775 001 D 15	Pgm 6780 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:					
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:

	186.00
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			
ACCOUNTS REFER TO THE UNIFORM CODES MANUAL OR CHART OF ACCOUNTS CROSSWALK	Prepayments To Other Funds/Appns 1730	Accounts Payable 3010	Due to Other Funds/Appns 3110
	1309200	2000000/2000100	2010000/2011000
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 Preparation Guide

For illustration purposes, below is a sample of transferring Miscellaneous (Misc.) Revenue from Final SCO Agency Reconciliation Worksheet to Report No. 2 (opposite sign).

SCO/AGENCY RECONCILIATION WORKSHEET		ACCT	CY
		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
Expense Advance		1710	1301100
			(200.00)

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
Provision for Deferred Receivables		(450.93)	0.00
Prepayments to ARF		(450,000.00)	0.00
Reimb. 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

Prepared by Department of Finance, Fiscal Systems and Consulting Unit
08/08/2023

Report Preparation Guide

For illustration purposes, below is a sample of transferring Misc. Account for Uncleared Collections GL 3730 from Report No. 8 to 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

ACCOUNTS REFER TO THE UNIFORM CODES MANUAL OR CHART OF ACCOUNTS CROSSWALK	General Cash 1110 1101000	Reimb 1312 1300050	Other 1315/1319 1380	Due From Other Funds/Appn 1400 1240000/1240100	Prepayments To Other Funds/Appns 1730 1309200	Due to Local Gov Other Gov't En 3220/3290 3400/5330	Def Credits 1600/3730 3400/5330	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

Report Preparation Guide

For illustration purposes, below is a sample of transferring Misc. Accounts from Subsidiaries on File to Report No. 2:

- GL 1600 - Provisions for Deferred Accounts Receivable

From Report No. 7 Subsidiaries on File

GLAN	ACCOUNT TITLE		SUBSIDIARY	SUBSIDIARY	SUBSIDIARY	SUBSIDIARY	DEBITS	CREDITS
	FUND/ACCOUNT	FUND/ACCOUNT TITLE	BUSINESS	BUSINESS UNIT TITLE				
1600		PROVISION FOR DEFERRED AR						
	013190000	Prov Deferred AR-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			Due From	Prepayments	Due to Local Gov	Def Credits	NET TOTAL
	Cash	Reimb	Other	Other Funds/Appn	Funds/Appns	Other Gov't En	1600/3730	ACCRUALS
	1110	1312	1315/1319	1400	1730	3220/3290	3400/5330	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

Prepared by Department of Finance, Fiscal Systems and Consulting Unit
08/08/2023

Report Preparation Guide

For illustration purposes, below is a sample of transferring Misc. Accounts from Subsidiaries on File to Report No. 2:

- GL 1730 - Prepayments to Architecture Revolving Fund

From Report No. 7 Subsidiaries on File						
GLAN	ACCOUNT TITLE		SUBSIDIARY		DEBITS	
	SUBSIDIARY FUND/ACCOUNT	SUBSIDIARY 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	

To Report No. 2								
ACCOUNTS REFER TO THE UNIFORM CODES MANUAL OR CHART OF ACCOUNTS CROSSWALK	General			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 ACCRUALS PER AGENCY
	Cash 1110	Reimb 1312	Other 1315/1319					
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 Preparation Guide

For illustration purposes, below is a sample of validating Report No. 2 column total corresponding GL accounts on Report No. 8

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 Govt	Def Credits	NET TOTAL
	Cash	Fund Cash	Hand	Abatements	Reimb	Other	Other Funds/Approps	Advances	To Other Funds/Approps	Payable	Other Funds/Approps	Other Gov't Ent	1688/3730	ACCURALS PER AGENCY
	1110	1130	1190	1311	1312	1315/1319	1410	1710	1730	3010	3110	3290/3298	3488/5330	
<i>From SCO Agency Recon Worksheet</i>														
MISC. ACCOUNTS														
Uncleared Collections	90.00												(90.00)	0.00
Provisions for Deferred Receivables						450.93							(450.93)	0.00
Prepayments to AIF								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	(1,484,665.91)	(11,115,243.62)	(395.27)	(450,540.93)	1,370,687.17
Revolving Fund Adjustment - 2.1		(11,710.00)	100.00					636.42		10,574.44				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)	(11,115,243.62)	(395.27)	(450,540.93)	1,370,687.17
<i>Agree with GLs of Report No. 8</i>	<i>3.1</i>	<i>3.2</i>	<i>3.3</i>	<i>3.4</i>	<i>3.5</i>	<i>3.6</i>	<i>3.7</i>	<i>3.8</i>	<i>3.9</i>	<i>3.10</i>	<i>3.11</i>	<i>3.12</i>	<i>3.13</i>	<i>=GL5570+5420</i>

REPORT No. 8 - POST-CLOSING TRIAL BALANCE				Ref # on Accrual Worksheet Report 2
GLAN	ACCOUNT TITLE	DEBITS	CREDITS	
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	3.12
3730	Uncleared Collections		90.00	3.13
5330	Reserve - Prepaid Items		450,000.00	3.13
5570	Fund Balance - Clearing		470,687.17	

Column
totals
from
Report
No. 2



Report Preparation Guide

For illustration purposes, the total of “Net Total Accruals per Agency” on the Report No. 2 must equal the sum of GL 5570 – Fund Balance Clearing and GL 3420 - Unearned Reimbursements on Report No. 8 (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	General	Revolving	Cash on	Accounts Receivable			Due From	Expense	Prepayments	Accounts	Due to	Due to Local Gov	Def Credits	NET TOTAL
	Cash 1110	Fund Cash 1130	Hand 1190	in Agency 1311	Reimb 1312	Other 1315/1319	Other Funds/Appn 1400	Advances 1710	To Other Funds/Appns 1730	Payable 3010	Other Funds/Appns 3110	Other Gov't Ent 3220/3290	1600/3730 3400/5330	ACCRUALS PER AGENCY
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>	<i>3.1</i>	<i>3.2</i>	<i>3.3</i>	<i>3.4</i>	<i>3.5</i>	<i>3.6</i>	<i>3.7</i>	<i>3.8</i>	<i>3.9</i>	<i>3.10</i>	<i>3.11</i>	<i>3.12</i>	<i>3.13</i>	<i>=GL5570-GL3420</i>

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**

For illustration purposes, below is a sample of the Reference Guide for Report No. 2.

Prepared by Department of Finance, Fiscal Systems and Consulting Unit
08/08/2023

Report Preparation Guide

ACCRUAL WORKSHEET															
Agency: Fund: June 30, 20XX															
ACCOUNTS REFER TO THE STATE ADMINISTRATIVE MANUAL OR SUPPLEMENTAL INSTRUCTIONS	GENERAL CASH	REVOLVING FUND CASH	CASH ON HAND IN AGENCY	ACCOUNTS RECEIVABLE			DUE FROM OTHER FUNDS	DUE FROM OTHER GOVTS	EXPENSE ADVANCES	PREPAYMENTS TO OTHER FUNDS	ACCOUNTS PAYABLE	DUE TO OTHER FUNDS/APP	DUE TO	DEFERRED CREDITS	NET TOTAL ACCRUALS PER AGENCY
	1110	1130	1190	1311	1312	1315 1380 1319	1410 1420	1500	1710	1730	3010	3110	3220 3290	1600 3400 3730 5330	
APPROPRIATION-State Ops CURRENT YEAR, Item 9990-001-0001	Accrual amounts are picked up from SCO/Agency Reconciliation and post under appropriate column opposite sign .														
Program 10, Air Quality Standards															0.00
Program 20, Air Quality Control															0.00
Program 30.01, Administration															0.00
Program 30.02, Dist. Administration															0.00
Program 99, Clearing Account															0.00
Category 90-Reimbursements															0.00
Category 97-ORF Advance															0.00
Category 98-Adv to SRF-Other															0.00
<p>*Instructions for Misc. Accounts:</p> <p>Sales Tax - Report No. 7 Subsidiaries on File, GL 3114 Due to Retail Sales Tax Fund (Debit in GL 1110, Credit in GL 3114).</p> <p>Uncleared Collections - Report No. 8 GL 3730 (Debit in GL 1110, Credit in Deferred Credits Column).</p> <p>Provision for Deferred A/R's - Report No. 7 Subsidiaries on File GL 1600 (Debit in Offsetting A/R Acct, Credit in Deferred Credits).</p> <p>Advance Collections - Report No. 8 GL 3410/3420, only include amounts not remitted to SCO (Dr. 1110. Cr. Deferred Credits).</p> <p>Prepayments to ARF - Report No. 7 Subsidiaries on File, GL 1730, Fund 0602 (Debit in GL 1730, Credit in GL 5330 in Deferred Credits)</p>															
Other items on Cat 97 reconciliation represent A-2 entries which are posted to the ORF Adjustment Line.															
Misc Accounts															0.00
Sales Tax															0.00
Uncleared Collections															0.00
Provision for Deferred Receivables															0.00
Advance Collect-Reimbursements															0.00
Prepayments to ARF															0.00
SUBTOTAL	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