

Year-End Report No. 6 - Final Budget Report

Purpose

At year-end, agencies/departments will prepare Report No. 6, Final Budget Report. This report presents a summary status of appropriations, including expenditures, encumbrances, reimbursements, transfer, and balances as of June 30 for each appropriation.

Report No. 6 is **not** submitted to the State Controller's Office (SCO) but is kept on file for year-end financial reporting and audit purposes. This report will be used to support past/prior year expenditures during the budget development process.

Reference Documents

- ★ [Chart of Accounts – Crosswalk](#) of Accounts to Legacy Accounts – Department Use (Finance, FI\$Cal Resources for Accounting web page).
- ★ Final SCO/Agency Reconciliation Worksheet.
- ★ [Finance Year-End Training – Presentation - Session 2, Report No. 6.](#)
- ★ Job Aid FISCal.235 – Year-End Report 6 - Final Budget Report.
- ★ Report No. 1, Report of Accruals to Controller's Accounts.
- ★ Report No. 5, Final Reconciliation of Controller's Account with Final Budget Report/Agency Records.
- ★ Report No. 15, Reconciliation of Agency Accounts with Transactions Per State Controller.
- ★ SAM Section [7961](#).

How to Prepare

The Report No. 6 is system-generated in FI\$Cal. Follow the steps in Job Aid FISCal.235 to generate the report. Below is a summary of the criteria to run the report.

Navigation: Main Menu → FI\$Cal Processes → FI\$Cal Report → GL Reports → Final Budget Report

Required Parameters: As of Date and Business Unit.

Optional Parameters: Budget Period, Fund, Reference, Program, and Include Adjustment Period(s)

Note: This report can be run one fund at a time or all funds at once.

Tip: Select the adjustment period 998 from "Include Adjustment Periods" box. Leave "Budget Period(s)" Blank.

How to Validate

- 1** - Review report header information, including Business Unit, Fiscal year, and the As-of Date.
- 2** - Validate the Fund Number, Fund Name, Sub-Fund, Reference, and Enactment Year.
- 3** - Adjustment Period 998 must be included in the report.
- 4** - The "Encumbrance/Allocated Encumbrance" column on Report No. 6 should agree with "Encumbrance" column on Report No. 1 (Form 571D).

Note: The reimbursement encumbrances on Report No. 6 will not agree with the encumbrances on Report No. 1 (Form 571D).
- 5** - The "Budgetary Expenditures" column from the Report No. 6 should agree with the Appropriation Expenditures (Legacy Uniform Codes Manual general account (GL 9000) column for each Appropriation line, and the Reimbursements (GL 8100) column for each reimbursement line on Report No. 15.

Note: Appropriated Transfers to Other Funds (GL 9812) are also included in "Budgetary Expenditures" under Report No. 6.
- 6** - Reconcile the "Balance" of Report No. 6 to the Final SCO/Agency Reconciliation Worksheet's FI\$Cal Adjusted Balance.
- 7** - The "Budgetary Expenditures" amount on the "Total Reference" line of Report No. 6 agrees with corresponding totals on Report No. 5 except the reverting year appropriation balance should equal zero on Report No. 5. This is due to SCO posting the reversion journals (RV JE's) to their records but FI\$Cal not posting those RV JE's.
- 8** - The "Balance" amount on the Total Reference line of Report No. 6 agrees with corresponding totals on Report No. 5.

Important Notes/Tips

- ★ Reconcile Encumbrances to supporting documents by running the DFQ_PO_10_ENCUMBRANCE_DTL query. For more information, refer to Month End Close Session I, encumbrance reconciliation training materials.
- ★ The "Balance" amount on Report No. 6 on the Total Reference line should be a credit or zero. A debit indicates the appropriation is overspent.
- ★ Agencies/Departments can reconcile remaining spending authority for a fund, enactment year, reference, program, and projects with capital outlay appropriations to the transaction in FI\$Cal by running Detail Report of Appropriation Status report. This report is located at FI\$Cal Processes/FI\$Cal Reports/GL Reports/Detailed Report of Approp/Status.

Report Preparation Guide

For illustration purposes, below is a Report No. 6 for Fiscal Year Prior Year (PY) sample.

REPORT 6 - FINAL BUDGET REPORT DEPARTMENT OF TRAINING - 1234 FISCAL YEAR 20XX - XX ¹ AS OF 06/30/20XX						
Fund: 4321 - Training Support Fund Subfund: 000 Reference: 001 Enactment: 20XX PY ²			Report ID: RPTGL067 Run Date: 8/9/20XX Run Time: 16:01:45 3 Adjusting Period: 998			
Budget Period	PG	EL	CMP	TSK	Appropriation Description	
Appropriation	Expenditures		Encumbrance/Alloca		Prior Year	Budgetary
			ted Encumbrance		Reversals	Expenditures
REGULAR APPROPRIATIONS			4			5
						6
20XX PY	10		State Budget			-1,266,724.77
-1,162,779.08	189,535.52		160.36	293,641.57	-103,945.69	
20XX PY	15		Financial Information System			-132,130.56
-133,173.04	1,042.48		0.00	0.00	1,042.48	
20XX PY	20		State Audits & Evaluations			-1,802,273.43
-1,738,632.91	10,985.62		26.35	14,592.49	-3,580.52	
20XX PY	30		Statewide Actg Policies, Consul			-1,173,432.60
-1,177,565.88	11,357.17		2,859.57	16,083.46	-1,866.72	
20XX PY	32		Department of Justice Legal Se			-34,320.20
-94,320.20	0.00		0.00	0.00	0.00	
20XX PY	37		Local Gov Audits & Review			-5,026,836.89
-4,936,040.16	18,349.35		21.02	49,167.10	-30,796.73	
20XX PY	40	01	Administration			-90,044.11
-76,191.74	9,392.95		16.65	23,261.97	-13,852.37	
20XX PY	40		Administration - Distributed			90,044.11
76,191.74	-3,392.95		-16.65	-23,261.97	13,852.37	
TOTAL FOR REGULAR APPROPRIATIONS:						
-9,362,571.27	231,270.14		3,067.30	373,484.62	-139,147.18	-9,501,718.45
SCHEDULED REIMBURSEMENTS						
20XX PY	30	10		SCHEDULED REIMBURSEMENTS		
2,446,865.92	27,966.39		0.00	0.00	27,966.39	2,474,832.31
TOTAL FOR SCHEDULED REIMBURSEMENTS:						
2,446,865.92	27,966.39		0.00	0.00	27,966.39	2,474,832.31
TOTAL REFERENCE ⁰⁰¹						
-6,915,705.35	259,236.53		3,067.30	373,484.62	-111,180.79	-7,026,886.14

Report Preparation Guide

For illustration purposes, below is a Report No. 6 for Fiscal Year Current Year (CY) and Reference 001 sample.

REPORT 6 - FINAL BUDGET REPORT DEPARTMENT OF TRAINING - 1234 FISCAL YEAR 20XX - XX 1 AS OF 06/30/20XX							
Fund:	4321 - Training Support Fund	Report ID:	RPTGL06	Subfund:	000	Run Date:	8/9/20XX
Reference:	001 2	Run Time:	16:01:45	Enactment:	20XX CY	Adjusting Period:	998
3							
Budget	PG EL	CMP	TSK	Appropriation Description			
Appropriation	Expenditure	Encumbrance/Allo-	Prior Year	Budgetary Expend	Balance		
		cated	Reversals				
REGULAR APPROPRIATIONS							
20XX CY	10		4	5	6		
-21,134,000.00	20,081,420.23	286,056.87	0.00	20,367,477.16	-826,522.84	State Budget	
20XX CY	15					Financial Information System	
-3,217,000.00	3,188,615.70	0.00	0.00	3,188,615.70	-28,384.30		
20XX CY	20					State Audits & Evaluations	
-11,819,000.00	9,212,293.06	75,698.34	0.00	9,287,991.40	-2,531,008.60		
20XX CY	30					Statewide Actq Policies, Consul	
-6,475,000.00	5,781,076.43	43,166.70	0.00	5,824,243.13	-650,756.87		
20XX CY	32					Department of Justice Legal Se	
-359,000.00	158,976.05	0.00	0.00	158,976.05	-200,023.95		
20XX CY	37					Local Gov Audits & Review	
-12,378,000.00	9,096,120.77	449,400.61	0.00	9,545,521.38	-2,832,478.62		
20XX CY	40 01					Administration	
-8,298,000.00	8,208,217.85	61,388.03	0.00	8,269,605.88	-28,394.12		
20XX CY	40 02					Administration - Distributed	
8,298,000.00	-8,208,217.85	-61,388.03	0.00	-8,269,605.88	28,394.12		
TOTAL FOR REGULAR APPROPRIATIONS:							
-55,442,000.00	47,518,502.30	854,322.52	0.00	48,372,824.82	-7,069,175.18		
SCHEDULED REIMBURSEMENTS							
20XX CY	90 10			5	6		
2,700,000.00	-2,336,488.46	0.00	0.00	-2,336,488.46	363,511.54	State Budget	
20XX CY	90 15					Financial Information System f	
3,217,000.00	-3,188,615.70	0.00	0.00	-3,188,615.70	28,384.30		
20XX CY	90 20					State Audits & Evaluations	
8,161,000.00	-5,835,775.54	0.00	0.00	-5,835,775.54	2,325,224.46		
20XX CY	90 30					Statewide Actq Policies, Consul	
5,025,000.00	-4,542,863.17	0.00	0.00	-4,542,863.17	482,136.83		
TOTAL FOR SCHEDULED REIMBURSEMENTS:							
19,103,000.00	-15,903,742.87	0.00	0.00	-15,903,742.87	3,199,257.13		
TOTAL REFERENCE 001							
-36,339,000.00	31,614,759.43	854,322.52	0.00	7,8	32,469,081.95	-3,869,918.05	

Report Preparation Guide

For illustration purposes, below is a Report No. 6 for Fiscal Year Current Year (CY) and Reference 501 sample.

REPORT 6 - FINAL BUDGET REPORT DEPARTMENT OF TRAINING - 1234 FISCAL YEAR 20XX - XX 1 AS OF 06/30/20XX							
Fund:	4321 - Training Support Fund	Report ID:	RPTGL067				
SubFund:	000	Run Date:	8/9/20XX				
Reference:	501 2	Run Time:	16:01:45				
Enactment:	20XX CY	3 Adjusting Period:	998				
Budget Period	PG	EL	CMP	TSK	Appropriation Description		
Appropriation	Expenditures			Encumbrance/Allocate	Prior Year Encumbrance	Budgetary	Balance
					d Encumbrance	Reversals	Expenditures
REGULAR APPROPRIATIONS							6
20XX CY	10				4 State Budget		5
-300,000.00		81,156.64			22,249.97	0.00	103,406.61
							-196,593.39
TOTAL FOR REGULAR APPROPRIATIONS:							
-300,000.00		81,156.64			22,249.97	0.00	103,406.61
							-196,593.39
TOTAL REFERENCE							
			501				
-300,000.00		81,156.64			22,249.97	0.00	103,406.61
							-196,593.39
TOTAL FUND							
			0001				
-47,679,489.85		31,973,880.22			879,639.79	373,571.31	32,479,948.70
							-15,199,541.15

Report Preparation Guide

For illustration purposes, below is a sample SCO/Agency Reconciliation Worksheet that matched the Report No. 6.

SCO/AGENCY RECONCILIATION WORKSHEET FUND: 4321 - TRAINING SUPPORT FUND Period (Final - BLL - Include Encumbrance Reclass) FY XX/XX As of June 30, 20XX	ACCT TITLE		20XX	20XX	20XX	20XX	20XX	20XX	20XX	20XX	20XX	20XX	20XX	20XX	
	UCM	COA	State Budget Pgm 6770 001 D 10	FI\$CAL Pgm 6775 001 D 15	State Audits & Evaluations Pgm 6780 001 D 20	Statewide Acct Policies, Consul Pgm 6785 001 D 30	DOJ Legal Services Pgm 6790 001 D 32	Local Gov. Audit & Review Pgm 6800 001 D 37	Administration Pgm 9900100 001 D 40.01	Administration Distributed Pgm 9900200 001 D 40.02	CLEARING ACCOUNT 001 D 99	Reimbursement REF TYPE CAT Pgm 99906770 001 F 90.10	Reimbursement REF TYPE CAT Pgm 99906775 001 F 90.15	Reimbursement REF TYPE CAT Pgm 99906780 001 F 90.20	Reimbursement REF TYPE CAT Pgm 99906785 001 F 90.30
Balance per SCO "tab run" (same sign)			(4,637,309.61)	(2,145,465.97)	(4,042,727.19)	(1,721,709.93)	(273,982.87)	(4,780,461.98)	(1,570,051.89)	1,570,051.89	9,525,556.24	714,516.55	593,217.76	2,795,218.87	1,290,410.42
Balances per FI\$CAL Agency Recon Report:															
Receivables:															
Cash on Hand	1190	1100000													
General Cash	1110	1101000													
Accounts Receivable - Abatements	1311	1200100									(9,258.72)				
Accounts Receivable - Reimbursements	1312	1200050												(2,205.00)	
Accounts Receivable - Revenue	1313	1200000													
Due from Other Funds	1410	1240000									(599,728.20)	(23,962.15)	(564,833.46)	(454,209.93)	(808,273.59)
Due from Other Appropriations	1420	1240100								(1,480,269.74)	(9,443,042.30)	(327,042.86)		(13,579.48)	
Expense Advance	1710	1301100													
Payables:															
Voucher(s) not paid by SCO (Period 12)	3010	2000000			186.00	22.40					3,009.10				
Accrued Payables (Period 998 accruals)	3010	2000100	63,808.26	14,199.31	21,154.46	11,558.01	9,394.15	12,547.22			495,726.31				
Encumbrances	3010	2000000	248,186.69		10,258.99	0.00	386,854.83	1,262.70	0.00	(269,220.60)					
Encumbrances (BLL-Allocation JNL - Accrued Payables)	3010	2000100	14,417.48		63,584.64	43,166.70	62,545.78	60,125.33	(61,388.03)	269,220.60					
Due to Other Funds (Period 998 accruals)	3114	2010000			2,451.51		29,845.20	85,482.07	938.78	27,974.52					
Encumbrances (BLL-Encumb reclassified to lower level by Dept)	3115	2011000	23,452.70		1,459.44										
Due to Other Appropriations (Period 998 accruals + June PFA Reclass)	3115	2011000	3,460,921.64	2,102,882.36	1,412,228.28	1,016,205.95	44,113.72	1,403,706.53	1,466,783.74	950.00					
Encumbrances -(BLL-Allocation JNL-Due to Other Govt Entities)	3290	2024000			395.27										
Other:															
Uncleared Collections	3730	2090100													
Adjustments to SCO accounts:															
DCOF TRF #13 - correct SFM 134940 6/23/XX which does not belong to DCOF		COAR 62920XX									(1,186.95)				
SCO ADJUSTED BALANCE			(826,522.84)	(28,384.30)	(2,531,008.60)	(650,756.87)	(200,023.95)	(2,832,478.62)	(28,394.12)	28,394.12	(0.00)	363,511.54	28,384.30	2,325,224.46	482,136.83
Bal Per FI\$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	482,136.83
Adjustments to FI\$Cal:															
Match with Report 6															
Revolving Fund Cash (GL 1130)	1130	1101200													
Advance to CDF not posted to Commitment Control (KK)	2125	1222100													
Advance to SCIF & SRF not posted to Commitment Control (KK)	1730	1309200													
Refunds to Reverted Appropriations not posted to Commitment Control (KK)		5901000													
FY060225 6/30/XX															
FY060226 6/30/XX															
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	482,136.83
Variance			\$0.00	(\$0.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$0.00)	(\$0.00)	\$0.00	\$0.00	\$0.00	\$0.00