

## Purpose

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The Year-End 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. Expenditures must include accruals for all valid obligations incurred and receivables earned as of June 30. Encumbrances must include commitments that will become expenditures after June 30, when goods or services are received.

FI\$Cal departments shall submit a signed system-generated Report No. 13 in PDF to the Department of Finance, Fiscal Systems and Consulting Unit (FSCU). Departments may electronically submit a scanned copy of the original signed Report No. 13 to FSCUHotline@dof.ca.gov with the subject line 'Report No. 13 – Department Name BU XXXX'. The 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.

For Report No. 13 due date, see SAM Section [7930](#) and Finance Budget Letter - Year-End Financial Reporting Requirements at <https://dof.ca.gov/budget/resources-for-departments/budget-letters/>.

## Reference Documents

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- SAM Sections [7974](#) and [7974.1](#)
- Report No. 6, Final Budget Report
- Report No. 7, Pre-Closing Trial Balance (BUDLEGAL)
- Finance Budget Letter - Year-End Financial Reporting Requirements
- DFQ\_KK\_01\_ACTIVITYLOG\_SUP\_PROJ
- DFQ\_KK\_05\_ACTIVITY\_REPORT\_13

## How to Prepare

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To generate the report, follow the steps in Job Aid FISCAL.234 – Year End Report 13 – Report of Expenditures of Federal Funds. Below is a summary of the criteria for running the report.

- **Navigation:** Main Menu → FI\$Cal Processes → FI\$Cal Report → GL Reports → Federal Project Report
- **Report Request Parameters:** Business Unit, Fund Tree, Fund Node, As of Date (06/30/20XX), and Include Adjustment Period(s)
- **Process Scheduler Request:** Description (ZZ\_GL\_FDRPRJ) and Format (PDF)

A sample of Report No. 13 Non-Governmental Cost Funds (NGCF) is shown in the illustration below:

[Illustration – NGCF/Trust and Agency Funds – Federal](#)

# Report Preparation Guide

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

Illustration – NGCF/Trust and Agency Funds – Federal

**REPORT 13 - Report of Expenditures of Federal Funds**  
**Department of Training - 1234**  
1  
**Fund 0890**  
**Fiscal Year 20XX-XX**  
**As of 06/30/20XX**

**Business Unit:** 1234 - Department of Training

**Fund:** 2 0890 - Federal Trust Fund

**Subfund:**

**Report ID:** RPTGL072

**Run Date:** 3 8/15/20XX

**Run Time:** 15:52:11

**Adjusting Period:** 998

<span style="color: red;">4</span> <u>ALN</u>	<u>Description</u>	<u>Expenditures</u>	<u>Encumbrances</u>	<u>Total</u>
10.541	Training Supplies-Technology Innovation Grant	123,623.64	0.00	123,623.64
10.553	School Training Program	592,577,697.53	0.00	592,577,697.53
10.555	National School Training Program	1,827,570,729.66	0.00	1,827,570,729.66
10.559	Summer Training	24,531,635.96	120,099.72	24,651,735.68
10.560	State Administrative Expenses for Training Supplies	22,302,030.35	622,372.50	22,924,402.85
10.579	Training Supplies Discretionary Grants	247,003,382.96	-7,739,994.87	239,263,388.09
84.010	Title I Grants to Local Educational Agencies	1,069,990,026.38	990,241,257.91	2,060,231,284.29
84.027	Special Education Grants to States	1,523,046,251.35	-2,561,957.07	1,520,484,294.28
84.048	Career and Technical Education	120,673,918.68	1,048,379.38	121,722,298.06
84.173	Special Education Grants	47,335,321.37	-7,524,234.59	39,811,086.78
84.287	Twenty-First Century Community Learning Centers	117,673,563.59	-10,311,727.30	107,361,836.29
84.323	Special Education - State Personnel Development	3,029,471.70	-384,925.03	2,644,546.67
84.365	English Language Acquisition State Grants	78,498,207.82	93,581,929.36	172,080,137.18
84.367	Supporting Effective Instruction State Grants	148,547,337.17	83,119,902.55	231,667,239.72
84.369	Grants for State Assessments and Related Activities	28,529,736.08	25,185.91	28,554,921.99
84.371	Comprehensive Literacy Development	15,432,640.11	-15,120,025.26	312,614.85
84.424	Academic Enrichment Program	29,962,239.17	116,502,915.66	146,465,154.83
84.425	Education Stabilization Fund	-8,163,914,286.70	8,177,937,488.64	14,023,201.94
93.243	Projects of Regional and National Significance	1,588,225.02	-70,116.57	1,518,108.45
93.600	Head Start	6,040,716.57	8,575.54	6,049,292.11
<b>Total Fund:</b>		<b>-2,259,457,531.59</b>	<b>9,419,495,126.48</b>	<b>7,160,037,594.89</b>
		<span style="color: red;">5</span>	<span style="color: red;">6</span>	<span style="color: red;">7</span>

I CERTIFY (OR DECLARE) UNDER PENALTY OF PERJURY THAT THE FOREGOING IS TRUE AND CORRECT AND THAT I HAVE NOT VIOLATED ANY OF THE PROVISIONS OF ARTICLE 4, CHAPTER 1, DIVISION 4, TITLE 1, GOVERNMENT CODE (COMMENCING WITH SECTION 1090).

SUBSCRIBED AND EXECUTED THIS \_\_\_\_\_ DAY OF \_\_\_\_\_ AT SACRAMENTO, CALIFORNIA.

\_\_\_\_\_  
SIGNATURE OF OFFICER 8

\_\_\_\_\_  
TYPE OR PRINT NAME OF OFFICER

\_\_\_\_\_  
TITLE OF OFFICER

# Report Preparation Guide

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

### How to Validate

The references below correspond to the numbered fields on Report No. 13 Illustration.

<b>1</b>	Review the report header information. The 'As of Date' must be June 30, 20XX.
<b>2</b>	Validate the business unit, department name, fund number, and fund title.
<b>3</b>	Report ID (RPTGL072) and Adjustment Period (998).
<b>4</b>	Each program must be listed on the report in ALN format 'XX.XXX.'
<b>5</b>	The 'Total Fund, Expenditures' column on Report No. 13 agrees with Report No. 6, Total Fund, Expenditures for Regular Appropriations and Transfers to Other Funds-Unspecified, excluding Scheduled Reimbursements.
<b>6</b>	The 'Total Fund, Encumbrance' column on Report No. 13 agrees with Report No. 6, Total Fund, Encumbrance/Allocated Encumbrance less Prior Year Encumbrance Reversals.
<b>7</b>	The 'Total Fund, Total' column on Report No. 13 agrees with Report No. 6, Total Fund, Budgetary Expenditures for Regular Appropriations and Transfers to Other Funds-Unspecified, excluding Scheduled Reimbursements.  The 'Total Fund, Total' column amount on Report No. 13 agrees with Report No. 7 sum of Appropriated Expenses (GL 9000) and Transfers to Other Funds (GL 9812).
<b>8</b>	The Report No. 13 must be certified with an approving officer's signature.

### Important Notes/Tips

- The remaining grant balance must not be accrued as an expenditure if it is not a valid obligation incurred as of June 30.
- Reporting of federal expenditures to the Single Audit Expenditure Reporting Database must be on a cash basis. Cash basis expenditures are defined as:
  - Expenditures incurred and disbursed as of June 30, regardless of whether federal funds have been received.
  - Cash basis expenditures do not include accruals of valid obligations, accrual reversals, encumbrances, or receivables as of June 30.
  - See SAM Section [7974.1](#) and Single Audit Expenditure Reporting Requirements at <https://dof.ca.gov/programs/osae/single-audit-act/>.
- If there is a variance between Report No. 6, Total Fund, Budgetary Expenditures for Regular Appropriations and Transfers to Other Funds-Unspecified and Report No. 13 'Total Fund, Total' column, run the DFQ\_KK\_05\_ACTIVITY\_REPORT\_13 query to research.
  - If the query generates without an ALN, input the missing ALN in the 'User Fields' using the Project Costing module:
    - Main Menu → Project Costing → Project Definitions → General Information
- If there is a variance between Report No. 7's GLs 9000 and 9812 and Report No. 13 'Total Fund, Total' column, run the DFQ\_KK\_01\_ACTIVITYLOG\_SUP\_PROJ and 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.